



Town of Concord
Concord Finance Committee

AGENDA

February 27, 2025, at 6:30 PM

Town House, 22 Monument Sq., 2nd Fl. Select Board Conference 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/82578374832?pwd=SDWKGZTRIEQy67TQiTgaoPWYNJZ5HH.1>

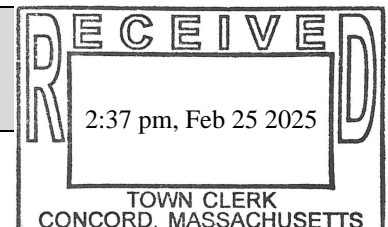
Meeting ID: 825 7837 4832 Passcode: 442599 Dial in Toll-Free: 833-548-0282

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 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.**

6:30 PM	1. Call to Order
6:30 PM	2. Public Comment Public Comment is limited to up to 10 minutes, with no more than 2 minutes allocated to any one speaker. Public Comment is limited to items that are not on the agenda.
6:40 PM	3. Liaison Report
6:50 PM	4. Correspondence
6:55 PM	5. Minutes <ul style="list-style-type: none">Discuss and potentially approve the minutes of February 13, 2025, Finance Committee meeting (as available).
7:00 PM	6. FY26 Town Budget Update <ul style="list-style-type: none">FY26 Budget Update for Minuteman Regional Technical High SchoolFY26 Budget Update for TownFY26 Budget Update for CPS & CCRSD
7:40 PM	7. June 2025 Annual Town Meeting Warrant <ul style="list-style-type: none">Review and Discuss Town Meeting Warrant ArticlesDiscuss the Finance Committee Sponsored Articles and Potential New Articles: Debt Stabilization, Capital Stabilization, Fund the General Stabilization, Withdraw Funds from Middle School StabilizationDiscuss Public Works Articles: Roads and Stormwater Utility
8:20 PM	8. Finance Committee Report for Fiscal Year 2026 <ul style="list-style-type: none">Discuss the Planning Process for the Report
8:50 PM	9. Recap of Action Items/ Adjournment

UPCOMING MEETINGS

Next Meeting: Thursday, March 20, 2025 @ 6:30 pm





Concord Finance Committee
AGENDA ACTION REQUEST
February 27, 2025

1

Call to Order

Requested by: FC Chair

Action Sought: Open Meeting

Proposed Motion(s)

None anticipated.

Additional Information

Board Action

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



Concord Finance Committee
AGENDA ACTION REQUEST

February 27, 2025

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Liaison Updates

Finance Committee liaisons to provide updates

Requested by: FC Chair

Action Sought: to provide update

Proposed Motion(s)

None anticipated.

Additional Information

Attached is the Concord Finance Committee Liaison Report for the meeting on Thursday, February 27, 2025.

Board Action

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

Concord Finance Committee Liaison Report

For meeting on Thursday, February 27, 2025 | Last updated: 2/25/25 12:00 PM

Board/Committee	Liaison	Updates
Select Board and General Updates	Eric	<ul style="list-style-type: none"> • Per 2/24 Select Board meeting, Select Board expects to vote on FY26 town budget at 3/24 meeting. • Karlen, Don, and I toured the new Concord Middle School last week with school leadership and several members of the Select Board. • In follow-up to January economic development forum, I will participate in several informational meetings with stakeholders in neighboring towns with recent mixed-use/commercial developments: Maynard (2/26) and Littleton (3/25). • I attended Chairs' breakfast on Wed 2/19 – recap was distributed afterwards (included in as correspondence)
Planning Board	Sri	<p>Recapping February 11th meeting:</p> <ul style="list-style-type: none"> • Definitive Subdivision Public Hearing: In accordance with provisions of M.G.L. CH. 41, Sect. 81- T and the Town of Concord Subdivision Rules and Regulations to review the Definitive Subdivision Plan application of Debra and Paul Okunieff for the improvement of a new roadway and the creation of 2 new building lots at 61B Walden Street (Parcel # 0274-2). (Applicant has requested a continuance without discussion to the March 4th meeting.) • ATM Continuing Care Retirement Community Zoning Overlay District Citizen’s Petition Administrative business: <ul style="list-style-type: none"> • A detailed presentation was made at this meeting to help understand the Last phase of Life (including options available such as memory care, long-term care, Skilled nursing, etc) • 200-unit construction is proposed (16 units/ acre) proposed site Old Marlborough Road and Old Road to acre corner (near the Concord Country Club) • details on dimension (height of single and Multi-unit buildings were discussed) • The pros and cons of the project were discussed • Public Comment: Public comments brought up issues of parking in this project • ATM Zoning Bylaw Amendments & Vote to submit Warrant Articles 3. Planning Board Liaison/Town Planner Updates: warrant article language was discussed
2229 Main Street Oversight Committee	Karlen	<p>Recapping February 21st meeting (agenda here):</p> <ul style="list-style-type: none"> • This committee was formed in 2004 to monitor the process leading to the cleanup at Starmet, formerly Nuclear Metals, 2229 Main Street, which is a Superfund site. Committee members meet bi-monthly with Environmental Protection Agency to discuss technical aspects of the cleanup and develop reports. While the 2229 Task Force has submitted its recommendations to the Select Board and has been disbanded, the 2229 Main Street Oversight Committee continues to meet and monitor, review documents and file comments with the EPA. • At the Feb. 21, 2025 meeting, Chair Ray Bruttomesse and committee members Pam Rockwell and Len Rappoli noted: <ul style="list-style-type: none"> • The EPA has added to the Record of Decision on 2229 Main Street that asbestos needs to be removed from underground pipes • Comprehensive water testing, which will include PFAs testing, will occur April 2026, and every well at 2229 will be tested, • Funding for upcoming legal work for 2229 will be carried in the Town Manager’s budget for FY26; this work will focus on negotiating with EPA over the terms of acceptance of the property, and • Federal funding is not expected to be affected by recent federal changes.



Concord Finance Committee
AGENDA ACTION REQUEST

February 27, 2025

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Correspondence

Mail, letters, emails, presentation, etc.

Requested by: FC Chair

Action Sought: to provide update

Proposed Motion(s)

None anticipated.

Additional Information

Attached are all the emails that have been sent to the Finance Committee email (finance@concordma.gov), since the meeting on February 13, 2025.

Board Action

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

From: [Massachusetts Municipal Association](#)
To: [finance mail](#)
Subject: MMA Spring Legislative Breakfasts - Register today!
Date: Wednesday, February 12, 2025 3:45:44 PM

[View this email in your browser.](#)



MMA Legislative Breakfast Meetings

March 7 & 14

Please register today to meet
with other local officials, legislators, and MMA staff

February 12, 2025

Dear Eric,

[Registration is now open](#) for the MMA's Spring series of Legislative Breakfast Meetings, which will be held on March 7 and March 14.

Each year, the MMA hosts a series of meetings in communities across the Commonwealth to give local leaders, legislators, and MMA staff the opportunity to network in an informal setting and learn about and discuss issues of importance at the local and state level.

MMA Legislative staff will discuss the new legislative session that kicked-off in January, which will have significant implications for cities and towns. Topics will include the fiscal 2026 state budget and many early priorities such as the re-filed Municipal Empowerment Act, remote meeting allowances, Chapter 90 funding, the 2025-2026 MMA Legislative Package, and much more. City and town officials from every community are encouraged to take advantage of this opportunity to discuss issues of importance with MMA staff and legislators.

A light breakfast and coffee will be provided at 8:30 a.m., followed by presentations and Q&A. The meetings will end by 10:15 a.m.

Meetings will be held on the following Fridays and locations:

Friday, March 7

Dalton

Dalton Council on Aging

40 Field Street Ext.,

Dalton MA 01226

Marlborough

Marlborough Public Library - Grice Community Room

35 W Main St
Marlborough, MA 01752

Friday, March 14

Amesbury

Amesbury City Hall - Auditorium
62 Friend Street, Amesbury 01913

Fall River

Fall River Government Center - Atrium
1 Government Ctr, Fall River, MA 02722

Members are asked to [register here](#). Meetings are free to attend. For questions, visit www.mma.org or contact Daniel Yi at 617-426-7272, ext. 125, or dyi@mma.org.

Thank you!



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From: [Miguel Echavarri](#)
To: [finance mail](#); [human resources](#); [Mary Hartman](#); [Mark Howell](#); [Wendy Rovelli](#); [cameronmckennitt@gmail.com](#)
Cc: [Anthony Ansaldo](#); [Nathanial Smith](#)
Subject: Detailed FTE Table, as previously displayed by budget books
Date: Thursday, February 13, 2025 1:54:50 PM
Attachments: [FTE Detailed Table Based on Budget Book Format Feb 2025.xlsx](#)
[ST-1 Staffing Personnel Board July 24 to Jan 25.pdf](#)
[FTEs Historical Data FY14 to Prop FY26.pdf](#)

Dear FinCom, Select Board and Personnel Board members,

I've taken historical budget book data, as presented by the latest FY24 book, and updated it with budget information presented at Monday's Select Board meeting. I think this will help inform the FTE debate (see **attached** Excel and PDF – please note the Excel sheet contains comments and additional information).

I've also attached all FTE tables presented to the Personnel Board, from July 2024 to January 2025. (Refer to the seven tables shown within attachment ST-1).

Please let me know if you have any questions. Hopefully, in the future, the Town will provide FTE information in this format; it's useful due to [1] the level of detail provided and [2] historical context.

Can Finance and HR forward this email to FinCom and the Personnel Board?

Sincerely,

Miguel Echavarri

Homeowner – 255 Commonwealth Ave
978-333-0385

ID	Field1	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Proposed FY26	10 Yr Change	5 Yr Change	1 Yr Change	Comments
1	1A Town Manager's Office	5.48	6.01	5.53	5.53	5.00	5.50	5.50	5.88	6.00	5.00	5.00	7.00	7.00	1.47	1.12	0.00	- flag - TMO stated FY24 was 7.00 FTE
2	1B Human Resources	4.00	4.00	4.00	4.07	4.00	4.00	4.00	4.01	5.21	5.28	5.90	6.00	6.00	2.00	1.99	0.00	- doesn't reconcile with salary tables
3	1C Information Systems	3.23	3.25	3.34	3.75	3.75	4.99	5.75	5.75	6.75	7.75	9.00	9.70	8.00	4.66	2.25	-1.70	
4	1D Town Meeting and Reports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	1E Facilities Administration	2.02	2.02	3.02	3.05	4.04	7.00	8.50	10.50	9.00	9.00	9.00	8.00	9.00	5.98	-1.50	1.00	- moved to Public Works now is 7E
6	1F Parks & Playgrounds	0.00	0.00	0.00	0.00	0.00	0.00	1.29	1.00	1.13	2.00	2.00	2.00	0.00	0.00	-1.00	-2.00	- moved to Public Works now is 7F
7	1G Resource Sustainability	0.00	0.00	0.20	0.50	0.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.00	0.00	
8	1H Visitors' Center	0.13	0.13	0.13	0.04	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.13	0.00	0.00	
9	2A Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	3A Finance Administration	5.00	5.00	5.00	5.00	5.00	6.00	7.50	6.00	5.00	5.00	6.00	5.00	5.00	0.00	-1.00	0.00	
11	3B Treasurer-Collector	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	-1.00	-1.00	0.00	
12	3C Town Accountant	5.25	5.25	5.50	5.50	5.50	5.50	3.50	3.50	3.00	3.00	3.00	4.00	4.00	-1.50	0.50	0.00	
13	3D Assessors	4.14	4.14	4.40	4.44	4.44	4.44	4.40	4.40	4.40	4.40	4.38	4.38	4.38	-0.02	-0.02	0.00	
14	3E Town Clerk	3.45	3.45	3.45	3.45	3.45	3.45	3.60	4.60	4.60	5.52	5.52	5.00	5.00	1.55	0.40	0.00	
15	3F Elections	0.31	0.82	0.32	0.81	0.23	0.98	0.79	1.19	0.68	1.24	0.98	0.00	0.00	-0.32	-1.19	0.00	
16	3G Registrars	0.10	0.10	0.10	0.10	0.12	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.10	0.00	0.00	
17	4A Planning	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.50	6.00	6.00	6.50	1.50	1.50	0.50	
18	XX Board of Appeals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19	4B Natural Resources	3.86	3.86	3.86	3.86	3.91	3.91	3.91	4.67	5.50	5.46	5.41	4.00	4.00	0.14	-0.67	0.00	
20	4C Inspections	4.92	4.94	5.39	5.66	5.66	5.66	5.66	5.50	5.32	5.32	6.51	5.75	5.75	0.36	0.25	0.00	
21	4D Health	4.04	4.04	4.16	4.16	4.30	4.30	4.30	4.00	4.00	4.00	5.00	5.00	5.00	0.84	1.00	0.00	
22	4E Economic Vitality & Tourism	0.00	0.00	0.00	0.00	0.00	0.00	1.72	1.52	1.52	2.06	3.18	2.00	2.00	2.00	0.48	0.00	- moved to TMO now is 1E
23	4F 141 Keyes Road	0.50	0.50	0.00	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	5A Library	25.71	27.13	27.12	27.86	28.16	27.81	29.67	27.85	29.28	31.38	31.38	31.38	31.38	4.26	3.53	0.00	
25	5B Senior Services	7.89	8.50	8.93	9.06	9.31	9.86	10.72	10.59	10.76	10.76	10.86	9.86	8.86	-0.07	-1.73	-1.00	
26	5B1Harvey Wheeler Community Ctr	1.41	1.02	1.02	1.02	1.02	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-0.02	0.00	0.00	
27	5C Recreation Services	1.00	1.00	0.50	0.75	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00		-0.50	-1.00	0.00	
28	5C1Hunt Recreation Center	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00			-1.00	-1.00	0.00	
29	5D Human Services	0.00	0.00	1.48	1.48	1.48	1.49	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.52	1.00	1.00	
30	5E Veterans' Services	0.38	0.38	0.45	0.45	0.49	0.50	0.49	0.49	0.49	0.49	0.46	0.46	0.46	0.01	-0.03	0.00	
31	5F Ceremonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	6A Police Department	45.30	45.30	46.30	46.30	46.30	46.30	47.30	48.30	48.30	48.30	49.03	49.03	49.03	2.73	0.73	0.00	
33	6B Animal Control Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	6C Police and Fire Station	0.50	0.50	0.03	0.03	0.03	0.03	0.03	0.00	0.00	0.00	0.00			-0.03	0.00	0.00	
35	6D Fire Department	39.90	43.90	43.90	43.90	44.90	44.69	48.53	48.53	48.53	49.04	50.04	50.04	50.04	6.14	1.51	0.00	
36	6E Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
37	5F West Concord Fire Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
38	7A CPW Administration	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	1.00	1.00	0.00	
39	7B Engineering	7.10	7.10	7.00	7.00	7.00	7.00	7.00	7.23	7.23	7.23	6.23	6.00	6.00	-1.00	-1.23	0.00	
40	7C Highway Maintenance	13.19	13.19	13.28	13.78	13.78	13.36	13.36	12.80	12.80	12.80	12.80	19.00	19.00	5.72	6.20	0.00	
41	7DWinter Maintenance	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.72	1.72	1.72	1.72	0.00	0.00	-1.77	-1.72	0.00	
42	7E Parks and Trees	9.43	9.43	9.43	8.75	8.75	8.25	8.25	6.92	6.92	7.84	7.84	8.00	8.00	-1.43	1.08	0.00	
43	7F Cemetery	1.47	1.47	1.47	1.19	1.19	1.19	1.19	1.24	1.24	1.24	2.24	2.00	2.00	0.53	0.76	0.00	
44	7G 133 and 135 Keyes Road	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			-1.00	0.00	0.00	
45	7H1Road Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
46	7H2Heavy Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
47	7H3Drainage Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
48	7H4Sidewalk Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
49	7I Street Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
50	Totals	217.48	224.20	227.08	229.76	230.73	237.07	248.24	247.20	248.39	255.34	260.49	261.60	259.40	32.32	12.20	-2.20	

Town of Concord
Regular Status Hires and Terminations

YTD 2024 (July 31, 2024)

Department	7-31-2024 Headcount		YTD 2024 Hires		YTD 2024 Terminations			
	RFT	RPT	RFT	RPT	RFT		RPT	
					Resignations	Retirements	Resignations	Retirements
Finance	18		2					
Fire	50		1					
Human Resources	4				1			
Human Services	23	3	7		4	1		
Information Technology	10	1	2		1			
Library	20	6	1		3			
Light Plant	37				3	1		
Planning & Land Management	19	1	5		4			
Police	43		4		1	1		
Public Works	60		8		6	1		
Town Manager's Office	10		2					
Grand Totals	294	11	32		23	4		

Town of Concord
Regular Status Hires and Terminations

YTD 2024 (August 31, 2024)

Department	8-31-2024 Headcount		YTD 2024 Hires		YTD 2024 Terminations			
	RFT	RPT	RFT	RPT	RFT		RPT	
					Resignations	Retirements	Resignations	Retirements
Finance	19		3					
Fire	51		12					
Human Resources	5		1		1			
Human Services	24	2	6		4	1		
Information Technology	10	1	2		1			
Library	19	6	1		3			
Light Plant	38		1		3	1		
Planning & Land Management	20	1	5		3			
Police	44		5		1	1		
Public Works	59		8		7	1		
Town Manager's Office	10		2					
Grand Totals	299	10	36		23	4		

Town of Concord
Regular Status Hires and Terminations
YTD 2024 (September 30, 2024)

Department	9-30-2024 Headcount		YTD 2024 Hires		YTD 2024 Terminations			
	RFT	RPT	RFT	RPT	RFT		RPT	
					Resignations	Retirements	Resignations	Retirements
Finance	19		3					
Fire	51		2					
Human Resources	5		1		1			
Human Services	24	3	7	1	4	1		
Information Technology	9	1	2		1			
Library	19	6	2		4			
Light Plant	38		1		4	1		
Planning & Land Management	20	1	6		3			
Police	44		5		1	2		
Public Works	59		12		8	1		
Town Manager's Office	10		2					
Grand Totals	299	10	43	1	27	5		

Town of Concord
Regular Status Hires and Terminations
YTD 2024 (October 31, 2024)

Department	10-31-2024 Headcount		YTD 2024 Hires		YTD 2024 Terminations			
	RFT	RPT	RFT	RPT	RFT		RPT	
					Resignations	Retirements	Resignations	Retirements
Finance	20		4					
Fire	51		2					
Human Resources	5		1		1			
Human Services	24	3	6	1	4	1		
Information Technology	9	1	2		1			
Library	19	6	2		4			
Light Plant	38		1		4	1		
Planning & Land Management	20	1	5		3			
Police	44		5		3	2		
Public Works	59		10		9	1		
Town Manager's Office	10		2					
Grand Totals	300	11	41	1	29	5		

**Town of Concord
Regular Status Hires and Terminations**

YTD 2024 (November 30, 2024)

Department	11-30-2024 Headcount		YTD 2024 Hires		YTD 2024 Terminations			
	RFT	RPT	RFT	RPT	RFT		RPT	
					Resignations	Retirements	Resignations	Retirements
Finance	18		4		2			
Fire	50		2			1		
Human Resources	5		1		1			
Human Services	24	3	6	1	4	1		
Information Technology	9	1	2		1			
Library	20	6	2		4		1	
Light Plant	39		2		4	1		
Planning & Land Management	20	1	5		3		1	
Police	42		7		4	2		
Public Works	61		11		9	2		
Town Manager's Office	11		3					
Grand Totals	299	11	45	1	32	7	2	

**Town of Concord
Regular Status Hires and Terminations**

YTD 2024 (December 31, 2024)

Department	12-31-2024 Headcount		YTD 2024 Hires		YTD 2024 Terminations			
	RFT	RPT	RFT	RPT	RFT		RPT	
					Resignations	Retirements	Resignations	Retirements
Finance	18		4		2			
Fire	50		2			1		
Human Resources	5		1		1			
Human Services	24	3	6	1	4	1		
Information Technology	9	1	2		1			
Library	21	6	3		4		1	
Light Plant	39		2		4	1		
Planning & Land Management	19	1	4		4		1	
Police	42		8		5	2		
Public Works	61		11		9	2		
Town Manager's Office	10		2					
Grand Totals	298	11	45	1	34	7	2	

Town of Concord
Regular Status Hires and Terminations
YTD 2024 (January 31, 2025)

Department	1-31-2025 Headcount		YTD 2025 Hires		YTD 2025 Terminations			
	RFT	RPT	RFT	RPT	RFT		RPT	
					Resignations	Retirements	Resignations	Retirements
Finance	18		4		2			
Fire	50		2			1		
Human Resources	5		1		1			
Human Services	24	3	6	1	4	1		
Information Technology	9	1	2		1			
Library	21	6	3		4		1	
Light Plant	39		2		4	1		
Planning & Land Management	20	1	5		4		1	
Police	41		8		6	2		
Public Works	60		10		10	2		
Town Manager's Office	10		2					
Grand Totals	297	11	45	1	36	7	2	

FY14 to Proposed FY26 FTES, Town of Concord

Field1	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Prop FY26
1A Town Manager's Office	5.53	5.53	5.00	5.50	5.50	5.88	6.00	5.00	5.00	7.00	7.00
1B Human Resources	4.00	4.07	4.00	4.00	4.00	4.01	5.21	5.28	5.90	6.00	6.00
1C Information Systems	3.34	3.75	3.75	4.99	5.75	5.75	6.75	7.75	9.00	9.70	8.00
1D Town Meeting and Reports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1E Facilities Administration	3.02	3.05	4.04	7.00	8.50	10.50	9.00	9.00	9.00	8.00	9.00
1F Parks & Playgrounds	0.00	0.00	0.00	0.00	1.29	1.00	1.13	2.00	2.00	2.00	0.00
1G Resource Sustainability	0.20	0.50	0.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00
1H Visitors' Center	0.13	0.04	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2A Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3A Finance Administration	5.00	5.00	5.00	6.00	7.50	6.00	5.00	5.00	6.00	5.00	5.00
3B Treasurer-Collector	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
3C Town Accountant	5.50	5.50	5.50	5.50	3.50	3.50	3.00	3.00	3.00	4.00	4.00
3D Assessors	4.40	4.44	4.44	4.44	4.40	4.40	4.40	4.40	4.38	4.38	4.38
3E Town Clerk	3.45	3.45	3.45	3.45	3.60	4.60	4.60	5.52	5.52	5.00	5.00
3F Elections	0.32	0.81	0.23	0.98	0.79	1.19	0.68	1.24	0.98	0.00	0.00
3G Registrars	0.10	0.10	0.12	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4A Planning	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.50	6.00	6.00	6.50
XX Board of Appeals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4B Natural Resources	3.86	3.86	3.91	3.91	3.91	4.67	5.50	5.46	5.41	4.00	4.00
4C Inspections	5.39	5.66	5.66	5.66	5.66	5.50	5.32	5.32	6.51	5.75	5.75
4D Health	4.16	4.16	4.30	4.30	4.30	4.00	4.00	4.00	5.00	5.00	5.00
4E Economic Vitality & Tourism	0.00	0.00	0.00	0.00	1.72	1.52	1.52	2.06	3.18	2.00	2.00
4F 141 Keyes Road	0.00	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5A Library	27.12	27.86	28.16	27.81	29.67	27.85	29.28	31.38	31.38	31.38	31.38
5B Senior Services	8.93	9.06	9.31	9.86	10.72	10.59	10.76	10.76	10.86	9.86	8.86
5B1Harvey Wheeler Community C	1.02	1.02	1.02	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
5C Recreation Services	0.50	0.75	1.00	1.00	1.00	1.00	1.00	1.00	0.00		
5C1Hunt Recreation Center	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00		
5D Human Services	1.48	1.48	1.48	1.49	1.00	1.00	1.00	1.00	1.00	1.00	2.00
5E Veterans' Services	0.45	0.45	0.49	0.50	0.49	0.49	0.49	0.49	0.46	0.46	0.46
5F Ceremonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6A Police Department	46.30	46.30	46.30	46.30	47.30	48.30	48.30	48.30	49.03	49.03	49.03
6B Animal Control Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6C Police and Fire Station	0.03	0.03	0.03	0.03	0.03	0.00	0.00	0.00	0.00		
6D Fire Department	43.90	43.90	44.90	44.69	48.53	48.53	48.53	49.04	50.04	50.04	50.04
6E Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
5F West Concord Fire Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7A CPW Administration	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
7B Engineering	7.00	7.00	7.00	7.00	7.00	7.23	7.23	7.23	6.23	6.00	6.00
7C Highway Maintenance	13.28	13.78	13.78	13.36	13.36	12.80	12.80	12.80	12.80	19.00	19.00
7DWinter Maintenance	1.77	1.77	1.77	1.77	1.77	1.72	1.72	1.72	1.72	0.00	0.00
7E Parks and Trees	9.43	8.75	8.75	8.25	8.25	6.92	6.92	7.84	7.84	8.00	8.00
7F Cemetery	1.47	1.19	1.19	1.19	1.19	1.24	1.24	1.24	2.24	2.00	2.00
7G 133 and 135 Keyes Road	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Totals	227.08	229.76	230.73	237.07	248.24	247.20	248.39	255.34	260.49	261.60	259.40

From: [Massachusetts Municipal Association](#)
To: [finance_mail](#)
Subject: Register Today: Finance Committee Regional Meetings, March 27
Date: Wednesday, February 19, 2025 8:00:43 AM

You don't often get email from dbaker@mma.org. [Learn why this is important](#)



Association of Town Finance Committees
Regional Spring Meetings
March 27, 2025
5 - 7 p.m.
Hadley Senior Center
Reading Public Library

Join the ATFC at one of these two regional meetings this spring, both on Thursday, March 27 from 5 - 7 p.m. Both meetings are free, but registration is required. Light refreshments will be served at 5 p.m., the program will begin promptly at 5:30 p.m. Please use the Register link below each event.

Hadley Senior Center. Topic: Capital Planning, Monson Finance Director Jamie Farnum

Developing and implementing a successful capital plan is on every finance committee's to-do list. In this workshop, you'll learn how to develop, implement and maintain a capital plan. Resources that can assist you will be highlighted.

[Register](#)

Reading Public Library. Topic: Creating Town Meeting Efficiency

This session will focus on the finance committee's role in Town Meeting and how to create efficiencies. How does the finance committee make its budget presentation to town meeting? How can your committee improve communication with residents, during Town Meeting and throughout the year?

[Register](#)

Questions: Contact MMA Senior Member Program Coordinator Denise Baker,
dbaker@mma.org



Massachusetts Municipal Association
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Suite 610
Boston, MA 02108
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From: [Massachusetts Municipal Association](#)
To: [finance_mail](#)
Subject: MMA Spring Legislative Breakfasts - Register today!
Date: Wednesday, February 19, 2025 9:47:50 AM

[View this email in your browser.](#)



MMA Legislative Breakfast Meetings

March 7 & 14

Please register today to meet
with other local officials, legislators, and MMA staff

February 19, 2025

Dear Eric,

[Registration is now open](#) for the MMA's Spring series of Legislative Breakfast Meetings, which will be held on March 7 and March 14.

Each year, the MMA hosts a series of meetings in communities across the Commonwealth to give local leaders, legislators, and MMA staff the opportunity to network in an informal setting and learn about and discuss issues of importance at the local and state level.

MMA Legislative staff will discuss the new legislative session that kicked-off in January, which will have significant implications for cities and towns. Topics will include the fiscal 2026 state budget and many early priorities such as the re-filed Municipal Empowerment Act, remote meeting allowances, Chapter 90 funding, the 2025-2026 MMA Legislative Package, and much more. City and town officials from every community are encouraged to take advantage of this opportunity to discuss issues of importance with MMA staff and legislators.

A light breakfast and coffee will be provided at 8:30 a.m., followed by presentations and Q&A. The meetings will end by 10:15 a.m.

Meetings will be held on the following Fridays and locations:

Friday, March 7

Dalton

Dalton Council on Aging

40 Field Street Ext.,

Dalton MA 01226

Marlborough

Marlborough Public Library - Grice Community Room

35 W Main St
Marlborough, MA 01752

Friday, March 14

Amesbury

Amesbury City Hall - Auditorium
62 Friend Street, Amesbury 01913

Fall River

Fall River Government Center - Atrium
1 Government Ctr, Fall River, MA 02722

Members are asked to [register here](#). Meetings are free to attend. For questions, visit www.mma.org or contact Daniel Yi at 617-426-7272, ext. 125, or dyi@mma.org.

Thank you!



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From: [MA Municipal Assoc.](#)
To: [finance_mail](#)
Subject: MMA Action Alert: Call Your Legislators to Make Remote Public Meeting Options Permanent
Date: Wednesday, February 19, 2025 4:30:01 PM



Dear Eric,

Current authorizations for remote options for public meetings are set to expire next month, on March 31. This includes allowances for remote or hybrid public meetings under the state's Open Meeting Law, as well as remote options for representative town meetings. These authorizations have been extended several times since the start of the pandemic, where these provisions were first created. It's time to permanently codify these options for local government in Massachusetts.

Several proposals have been filed this session that would do just that, making provisions permanent that have been overwhelmingly successful over the past five years. This includes the Municipal Empowerment Act, **HD.4360**, recently filed by Governor Healey. Additionally, [HD.2863](#) and [SD.1850](#), filed by Rep. Danielle Gregoire and Sen. Jacob Oliveira, respectively, would also make these options permanent, including for representative town meetings.

With these provisions set to expire, we need your help to call your legislators about the **importance of making these provisions permanent, while opposing any unworkable hybrid meeting mandate across all boards and commissions in local government.**

How You Can Help

- **Call Your State Legislators** and their staff to discuss the importance of making these current options permanent. Please describe the importance for municipal operations, and oppose any hybrid meeting mandate.
- **Urge them to co-sponsor** [HD.2863](#) and [SD.1850](#), *An Act to modernize municipal meetings, town meetings, and local elections*.
- **Talking Points:**
 - We are asking them to codify the existing flexibilities already authorized in state law – which have been an overwhelming success. This has been functioning for almost five years, and flexibility has been core to its success.
 - The current provisions are set to expire at the end of March, and the MMA and local officials proudly join the Governor, regional planning agencies, legislators, and other stakeholders in supporting the existing authorizations. Many other COVID-era allowances have already been made permanent (outdoor dining, to-go cocktails).
 - As a volunteer and primarily "night-time" government, a hybrid meeting mandate

would undermine progress on this issue, and would be both financially and practically infeasible.

- Every city and town in the Commonwealth has dozens of councils, boards, and commissions, which hold numerous public meetings a year. Any legislation mandating hybrid meetings would **impact thousands of local public bodies across the Commonwealth.**
- Costs to a municipality are unknown, and it would require technology, equipment, staff and necessary space to run all of these public meetings in a hybrid fashion – many of which occur at the same time.
- (If you utilize remote representative town meetings) Remote options for representative town meetings have also been important for municipal decision making, and it would be incredibly disruptive if this authorization were to lapse right in the middle of the spring town meeting season.

Additional Resources

- See this recent [joint press release](#) from the MMA, who partnered with the Metropolitan Area Planning Council (MAPC), Massachusetts Association of Regional Planning Agencies (MARPA), Massachusetts Association of School Committees (MASC), and Massachusetts Association of Conservation Commissions (MACC) to support codifying the current provisions in law.
- Feel free to use [this template](#) re: OML codification, in case it's helpful as you follow-up with your legislators and their staff.

Please reach out if you have any questions, thank you!!



Massachusetts Municipal Association

3 Center Plaza

Suite 610

Boston, MA 02108

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From: [Miguel Echavarri](#)
To: [Mary Hartman](#); [Terri Ackerman](#); [Cameron McKennitt](#); [Wendy Rovelli](#); [finance mail](#); [Mark Howell](#)
Subject: Why close the Library on Sundays without (first) discussing expansive administrative budgets?
Date: Friday, February 21, 2025 7:33:54 AM

Dear Members of FinCom and the Select Board,

At the February 10th SB budget presentation it was suggested that, due to FinCom guidelines, the town should **close the library** on Sundays. This prompted an **immediate** response and made the front page of the Concord Bridge. At the end of the presentation, the SB Chair referred to the guidelines as “aggressive” and “assertive”.

I can only imagine that **FinCom is feeling pressed** over their supposedly “aggressive” guideline because (gasp) the Town wants to cut library hours as well as 2.5 FTEs. But before we give into **hysteria**, let’s look at what actually was said and, more importantly, what wasn’t said.

- **For example**, not discussed was that the Town Manager’s Office and Human Resources (HR) have a combined FTE of 13.00 with a FY25 budget of ~\$1.4M(1)(2). Compare and contrast that to Danvers, who has 6.00 FTEs and a combined budget of \$697(3). That’s a **difference of \$683K**, an amount worthy of **scrutiny and discussion**. This disparity will only grow because Concord HR is scheduled to grow another \$142K. And Concord’s TMO budget has already grown \$186K since FY24.

So **why** does TMO immediately proposed closing the library on Sundays to save a paltry \$44K, without first discussing the \$683K premium taxpayers are footing to support town administration?

To that end, let’s add **context** to what was presented and (more importantly) highlight what **wasn’t discussed**.

WHAT WAS DISCUSSED – ADDING CONTEXT TO FTE REDUCTIONS

[A] Reduction: 1.00 HR Temp Services Management Specialist/Consultant (HR Specialist). To put this position in context, it makes **\$175K** per year, is **unbudgeted** and was supposed to **expire** by July 1, 2024. Its salary is among the top seven in town, on par with the Chief of Police and the Public Works Director. By extending it beyond its termination date, taxpayers were required to fund two senior HR administrators concurrently, each making over \$160K/year. **Conversely**, the highest paid HR employee in Danvers only makes \$118K.

- Arguably, this position should never have been extended beyond its termination date, especially with such a high salary and under dubious circumstances. **Cutting** this position is not the result of an “aggressive” FinCom guideline (as suggested by the SB Chair) but rather prudent business practice.

[B] Reduction: 2.00 FTEs for Parks and Playgrounds. 2.00 FTEs from this office were identified

for reduction which sounds significant until you realize it only saves **\$54,530**(4). This begs the question, are these really full-time employees and if so, are they only making \$27K per year? I searched the payroll data provided by HR and the lowest paid FTE is an intern within Public Works who makes \$34K/year. I was unable to find any references for Parks & Playgrounds so I was unable to research their positions further. But **why** are we focusing on small amounts and not larger administrative departments? More clarity is warranted.

[C] Reduction: 2.70 within IT and Senior Servies. the Town proposes cutting 1.70 FTEs from IT which reduces their count to 8.00 FTEs. Danvers budget book shows 5.00 FTEs which is a difference of 3.00. While unpleasant, these reductions bring IT staffing more in line with other towns, though still higher. The presentation also highlighted an FTE reduction in Senior Services.

MORE IMPORTANTLY – WHAT WASN'T DISCUSSED:

[D] Human Resources - Benchmarking: Omitting the HR Specialist, Concord HR still has 6.00 FTEs on a FY25 budget of \$481K. Compare this to Danvers, with 3.00 FTEs on a budget of \$278K, and it's evident there's a major disparity between towns. This **disparity** of \$203K will increase significantly because Concord's HR is proposed to **increase** by 29% to \$623K. As a reminder, Danvers is a larger town with 10,000 more residents and like Concord has a light and water plant. It also has the same number of FTEs. **Why** the disparity between towns, **why** the 29% increase and **why** aren't we having discussions about the department's size?

[E] Town Manager's Office - Benchmarking: Concord's TMO has 7.00 FTEs and a FY25 budget of \$864K compared to Danvers 3.00 FTEs on a budget of \$419K(1). That's a significant **difference of \$445K**. That's a lot of money, **why** isn't it part of FTE reduction talks?

[F] Town Manager's Office - 2-year growth: In FY24 the TMO had 5.00 FTEs on a budget of \$625K(5). However, two years later the proposed FY26 budget supports 7.00 FTEs on a budget of \$811K, an **increase of \$186K**. This growth should be noted in discussions related to budget cuts.

[G] Town Manager's Office - Benchmarking Leadership: Concord TMO has a town manager, a deputy town manager and an assistant town manager whose combined salary is \$560K. Danvers only has a town manager and an assistant town manager with a combined salary of \$329K. That's a **difference of \$231K** that Concord taxpayers are required to subsidize so TMO can do its job. **Why** does our TMO need an extra senior administrator and **why** are they paid more than Danvers and **why** are we proposing cuts to library hours before discussing this spending?

[H] Town Manager's Office – Expiring 1.00 FTE: In an email exchange last fall, I was informed by TMO that, "*Presently, we are **running +1.00 FTE in the Town Manager's Office to support the 250th Executive Committee and the Town Meeting Study Committee.***" Both these committees will expire by FY26. Since this FTE was temporary to support these committees', **shouldn't** there be a reduction of 1.00 FTE within TMO for FY26? **Why** talk about closing the library on Sundays to save \$44K but preserve this FTE (likely making ~\$85K) in the Town Managers Office? This should have

been discussed, to my knowledge it wasn't.

TAKEAWAYS:

Instead of entertaining paltry cuts of \$44K to shut down the library on Sunday's, **why not ask** more detailed questions, such as - **why** does Concord HR have an administrative specialist, 2 HR generalists, and a management analysis while Denver's only has a benefits coordinator? **Or why** do we need three senior town managers versus Denver's two? **Or ask** for details about the +1.00 FTE dedicated to the 250th and Town Meeting committees? **Or ask** why we need both a deputy and assistant town manager at the same time?

I'm urging SB members to ask more pointed questions publicly and not in one-on-one conversations with the TMO. The latter leads to a lack of transparency and that (in my opinion) is a growing problem with this administration and this Select Board. And **I'm urging FinCom to stay strong** on their guidelines because it appears that Concord is no longer a tightly run ship and we need their continued oversight.

One final note, the Finance Department has **prepared a 22 page document** of recommended adjustments which I hope will address these questions. Until these adjustments are made public, I urge you to question all budget cuts, especially those related to popular services like the library which (in my opinion) was just a **scare tactic** to pressure FinCom to back off its guidelines.

Sincerely,

Miguel Echavarri

Homeowner – 255 Commonwealth Ave
978-333-0385

Footnotes

1. With Economic Vitality Manager and Sustainability Manager pulled out of TMO's headcount, the FTEs = 7. Please note pulling the Vitality Manager out of headcount doesn't correlate with payroll data.
2. HR FTE and FY25 budget doesn't include the HR Specialist, that position wasn't funded to the best of my knowledge and if it was it didn't come out of the 5111 Regular Full Time account
3. The Danvers TMO numbers don't reflect a Procurement Specialist in the office. Please note that Concord hasn't had a procurement manager for many months.
4. This number was obtained from the SB presentation. The FY25 Revised budget (however) shows this amount at \$63,856. This would make individual salaries of the two FTEs at ~\$32K. However, to reiterate, I was not able to find these individuals within payroll.
5. It should be noted the TMO stated in emails that FTEs were actually 7 and not 5 as presented in the budget book. It should also be noted that while the FY24 budget was \$625K, actual spending exceeded \$905K. The only explanation for this differential provided to me was that the TMO has power to shift funds around and thus no explanation was warranted.

From: [Paul](#)
To: [Nathanial Smith](#)
Cc: [Kerry Lafleur](#); [Mary Hartman](#); [Mark Howell](#); [Terri Ackerman](#); [Cameron McKennitt](#); [Wendy Rovelli](#); [finance mail](#)
Subject: Re: Record Request (PRR2025-0085)
Date: Friday, February 21, 2025 12:21:10 PM

You don't often get email from mac.one@comcast.net. [Learn why this is important](#)

Thanks for the effort Nate. Over 20 years ago, a comprehensive effort was made to make sure the IT Department had a complete inventory of all electronics from all departments and IT did have a complete inventory. Serialized tags were made for every department to attach to computers, printers and electronics etc. It was organized so if a piece of equipment was disposed of, the inventory was updated and so on. The inventory included electronics supplied by IT and department bought pieces. The IT Department at the time had 2 employees. I was working for the Town at this point in time.

It's disappointing that the Town of Concord now doesn't know what it owns.

Paul Macone

On 02/21/2025 9:20 AM EST Nathanial Smith <nsmith@concordma.gov> wrote:
Good morning Paul - I checked with IT and the inventory provided is the list of cell phones maintained by IT and may not encompass cell phones purchased directly by a given Department. IT is currently working with all Departments to update and centralize the inventory but the record provided was the inventory as it existed as of the date of your request.

Thanks,
Nate

Nathanial Smith, CA, CRM (he/him/his)

Municipal Archivist/Records Manager

Phone: 978-318-3064

[Public Records Requests](#)

[Town of Concord Archives](#)

From: Nathanial Smith <nsmith@concordma.gov>

Sent: Thursday, February 20, 2025 15:56

To: Paul <mac.one@comcast.net>

Subject: Re: Record Request (PRR2025-0085)

I will double check with IT. Do you have an example of an inaccuracy that we could investigate?

Thanks,

Nathanial Smith, CA, CRM (he/him/his)

Municipal Archivist/Records Manager

Phone: 978-318-3064

[Public Records Requests](#)
[Town of Concord Archives](#)

From: Paul <mac.one@comcast.net>

Sent: Thursday, February 20, 2025 15:53

To: Nathaniel Smith <nsmith@concordma.gov>

Subject: Re: Record Request (PRR2025-0085)

Hi Nate- Just double checking that this list is accurate. I'm quite sure it is not.

Paul

On 02/18/2025 12:58 PM EST Nathaniel Smith
<nsmith@concordma.gov> wrote:

Good afternoon,

The Town of Concord received your records request on February 4, 2025 for: *A complete inventory/list of any Town employee who has been issued a Town owned cell phone.*

Records responsive to your request can be accessed here:

[PRR2025-0085](#)

(This link will be accessible for 30 days)

You have a right to appeal to the Supervisor of Public Records pursuant to G.L. c.66 sec. 10A(a) and 950 CMR 21.08(1) and the right to seek judicial review of an unfavorable decision by commencing a civil action in Superior Court pursuant to G.L. c.66, Sec. 10A(c).

Thanks,

Nathaniel Smith, CA, CRM (he/him/his)

Municipal Archivist/Records Manager

Phone: 978-318-3064

[Public Records Requests](#)

[Town of Concord Archives](#)

From: Nathaniel Smith <nsmith@concordma.gov>

Sent: Wednesday, February 5, 2025 07:09

To: Paul <mac.one@comcast.net>

Subject: Re: Record Request (PRR2025-0085)

Good morning,

Your records request is received. The Town will review our files and respond within 10 business days.

Thanks,

Nathaniel Smith, CA, CRM (he/him/his)

Municipal Archivist/Records Manager

Phone: 978-318-3064

[Public Records Requests](#)

[Town of Concord Archives](#)

From: Paul <mac.one@comcast.net>

Sent: Tuesday, February 4, 2025 21:56

To: Nathaniel Smith <nsmith@concordma.gov>; Public Records Requests <PRR@concordma.gov>

Subject: Record Request

Hi Nate,

I am requesting the following: A complete inventory/list of any Town employee who has been issued a Town owned cell phone. I'm not looking for any reimbursements, simply who has a Town owned cell phone assigned to them.

Thanks,

Paul Macone

From: [Diane Hannon](#)
To: [Miguel Echavarri](#)
Cc: [Mary Hartman](#); [Terri Ackerman](#); [Cameron McKennitt](#); [Wendy Rovelli](#); [finance mail](#); [Mark Howell](#)
Subject: Re: Why close the Library on Sundays without (first) discussing expansive administrative budgets?
Date: Friday, February 21, 2025 5:13:20 PM

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

Select Board, and FinCom,

The points addressed in Mr. Echavarri's analysis raise valid points for discussion in order to make better decisions about the town budget. Please scrutinize the data he presents, and come to a more meaningful way to trim the budget. Mr. Echavarri has obviously done a thoughtful comparison with a similar MA town, and his conclusions deserve your thoughtful consideration.

Thank you for following through on this.

Diane Hannon
129 Nimrod Drive

On Fri, Feb 21, 2025 at 7:33 AM Miguel Echavarri <miguele@intelimapinc.com> wrote:

Dear Members of FinCom and the Select Board,

At the February 10th SB budget presentation it was suggested that, due to FinCom guidelines, the town should **close the library** on Sundays. This prompted an **immediate** response and made the front page of the Concord Bridge. At the end of the presentation, the SB Chair referred to the guidelines as "aggressive" and "assertive".

I can only imagine that **FinCom is feeling pressed** over their supposedly "aggressive" guideline because (gasp) the Town wants to cut library hours as well as 2.5 FTEs. But before we give into **hysteria**, let's look at what actually was said and, more importantly, what wasn't said.

- **For example**, not discussed was that the Town Manager's Office and Human Resources (HR) have a combined FTE of 13.00 with a FY25 budget of ~\$1.4M(1)(2). Compare and contrast that to Danvers, who has 6.00 FTEs and a combined budget of \$697(3). That's a **difference of \$683K**, an amount worthy of **scrutiny and discussion**. This disparity will only grow because Concord HR is scheduled to grow another \$142K. And Concord's TMO budget has already grown \$186K since FY24.

So **why** does TMO immediately proposed closing the library on Sundays to save a paltry \$44K, without first discussing the \$683K premium taxpayers are footing to support town administration?

To that end, let's add **context** to what was presented and (more importantly) highlight what **wasn't discussed**.

WHAT WAS DISCUSSED – ADDING CONTEXT TO FTE REDUCTIONS

[A] Reduction: 1.00 HR Temp Services Management Specialist/Consultant (HR Specialist). To put this position in context, it makes **\$175K** per year, is **unbudgeted** and was supposed to **expire** by July 1, 2024. Its salary is among the top seven in town, on par with the Chief of Police and the Public Works Director. By extending it beyond its termination date, taxpayers were required to fund two senior HR administrators concurrently, each making over \$160K/year. **Conversely**, the highest paid HR employee in Danvers only makes \$118K.

- Arguably, this position should never have been extended beyond its termination date, especially with such a high salary and under dubious circumstances. **Cutting** this position is not the result of an “aggressive” FinCom guideline (as suggested by the SB Chair) but rather prudent business practice.

[B] Reduction: 2.00 FTEs for Parks and Playgrounds. 2.00 FTEs from this office were identified for reduction which sounds significant until you realize it only saves **\$54,530(4)**. This begs the question, are these really full-time employees and if so, are they only making \$27K per year? I searched the payroll data provided by HR and the lowest paid FTE is an intern within Public Works who makes \$34K/year. I was unable to find any references for Parks & Playgrounds so I was unable to research their positions further. But **why** are we focusing on small amounts and not larger administrative departments? More clarity is warranted.

[C] Reduction: 2.70 within IT and Senior Servies. the Town proposes cutting 1.70 FTEs from **IT** which reduces their count to 8.00 FTEs. Danvers budget book shows 5.00 FTEs which is a difference of 3.00. While unpleasant, these reductions bring IT staffing more in line with other towns, though still higher. The presentation also highlighted an FTE reduction in Senior Services.

MORE IMPORTANTLY – WHAT WASN'T DISCUSSED:

[D] Human Resources - Benchmarking: Omitting the HR Specialist, Concord HR still has

6.00 FTEs on a FY25 budget of \$481K. Compare this to Danvers, with 3.00 FTEs on a budget of \$278K, and it's evident there's a major disparity between towns. This **disparity** of \$203K will increase significantly because Concord's HR is proposed to **increase** by 29% to \$623K. As a reminder, Danvers is a larger town with 10,000 more residents and like Concord has a light and water plant. It also has the same number of FTEs. **Why** the disparity between towns, **why** the 29% increase and **why** aren't we having discussions about the department's size?

[E] Town Manager's Office - Benchmarking: Concord's TMO has 7.00 FTEs and a FY25 budget of \$864K compared to Danvers 3.00 FTEs on a budget of \$419K(1). That's a significant **difference of \$445K**. That's a lot of money, **why** isn't it part of FTE reduction talks?

[F] Town Manager's Office - 2-year growth: In FY24 the TMO had 5.00 FTEs on a budget of \$625K(5). However, two years later the proposed FY26 budget supports 7.00 FTEs on a budget of \$811K, an **increase of \$186K**. This growth should be noted in discussions related to budget cuts.

[G] Town Manager's Office - Benchmarking Leadership: Concord TMO has a town manager, a deputy town manager and an assistant town manager whose combined salary is \$560K. Danvers only has a town manager and an assistant town manager with a combined salary of \$329K. That's a **difference of \$231K** that Concord taxpayers are required to subsidize so TMO can do its job. **Why** does our TMO need an extra senior administrator and **why** are they paid more than Danvers and **why** are we proposing cuts to library hours before discussing this spending?

[H] Town Manager's Office – Expiring 1.00 FTE: In an email exchange last fall, I was informed by TMO that, "*Presently, we are **running +1.00 FTE in the Town Manager's Office to support the 250th Executive Committee and the Town Meeting Study Committee.***" Both these committees will expire by FY26. Since this FTE was temporary to support these committees', **shouldn't** there be a reduction of 1.00 FTE within TMO for FY26? **Why** talk about closing the library on Sundays to save \$44K but preserve this FTE (likely making ~\$85K) in the Town Managers Office? This should have been discussed, to my knowledge it wasn't.

TAKEAWAYS:

Instead of entertaining paltry cuts of \$44K to shut down the library on Sunday's, **why not ask** more detailed questions, such as - **why** does Concord HR have an administrative

specialist, 2 HR generalists, and a management analysis while Danver's only has a benefits coordinator? **Or why** do we need three senior town managers versus Danver's two? **Or ask** for details about the +1.00 FTE dedicated to the 250th and Town Meeting committees? **Or ask** why we need both a deputy and assistant town manager at the same time?

I'm urging SB members to ask more pointed questions publicly and not in one-on-one conversations with the TMO. The latter leads to a lack of transparency and that (in my opinion) is a growing problem with this administration and this Select Board. And **I'm urging FinCom to stay strong** on their guidelines because it appears that Concord is no longer a tightly run ship and we need their continued oversight.

One final note, the Finance Department has **prepared a 22 page document** of recommended adjustments which I hope will address these questions. Until these adjustments are made public, I urge you to question all budget cuts, especially those related to popular services like the library which (in my opinion) was just a **scare tactic** to pressure FinCom to back off its guidelines.

Sincerely,

Miguel Echavarri

Homeowner – 255 Commonwealth Ave

978-333-0385

Footnotes

1. With Economic Vitality Manager and Sustainability Manager pulled out of TMO's headcount, the FTEs = 7. Please note pulling the Vitality Manager out of headcount doesn't correlate with payroll data.
2. HR FTE and FY25 budget doesn't include the HR Specialist, that position wasn't funded to the best of my knowledge and if it was it didn't come out of the 5111 Regular Full Time account
3. The Danvers TMO numbers don't reflect a Procurement Specialist in the office. Please note that Concord hasn't had a procurement manager for many months.
4. This number was obtained from the SB presentation. The FY25 Revised budget (however) shows this amount at \$63,856. This would make individual salaries of the two FTEs at ~\$32K. However, to reiterate, I was not able to find these individuals within payroll.
5. It should be noted the TMO stated in emails that FTEs were actually 7 and not 5 as presented in the budget book. It should also be noted that while the FY24 budget was

\$625K, actual spending exceeded \$905K. The only explanation for this differential provided to me was that the TMO has power to shift funds around and thus no explanation was warranted.

From: [MA Municipal Assoc.](#)
To: [finance_mail](#)
Subject: MMA Action Alert: Call Your Legislators to Make Remote Public Meeting Options Permanent
Date: Monday, February 24, 2025 2:18:40 PM



Dear Eric,

Current authorizations for remote options for public meetings are set to expire next month, on March 31. This includes allowances for remote or hybrid public meetings under the state's Open Meeting Law, as well as remote options for representative town meetings. These authorizations have been extended several times since the start of the pandemic, where these provisions were first created. It's time to permanently codify these options for local government in Massachusetts.

Several proposals have been filed this session that would do just that, making provisions permanent that have been overwhelmingly successful over the past five years. This includes the Municipal Empowerment Act, **HD.4360**, recently filed by Governor Healey. Additionally, [HD.2863](#) and [SD.1850](#), filed by Rep. Danielle Gregoire and Sen. Jacob Oliveira, respectively, would also make these options permanent, including for representative town meetings.

With these provisions set to expire, we need your help to call your legislators about the **importance of making these provisions permanent, while opposing any unworkable hybrid meeting mandate across all boards and commissions in local government.**

How You Can Help

- **Call Your State Legislators** and their staff to discuss the importance of making these current options permanent. Please describe the importance for municipal operations, and oppose any hybrid meeting mandate.
- **Urge them to co-sponsor** [HD.2863](#) and [SD.1850](#), *An Act to modernize municipal meetings, town meetings, and local elections*.
- **Talking Points:**
 - We are asking them to codify the existing flexibilities already authorized in state law – which have been an overwhelming success. This has been functioning for almost five years, and flexibility has been core to its success.
 - The current provisions are set to expire at the end of March, and the MMA and local officials proudly join the Governor, regional planning agencies, legislators, and other stakeholders in supporting the existing authorizations. Many other COVID-era allowances have already been made permanent (outdoor dining, to-go cocktails).
 - As a volunteer and primarily "night-time" government, a hybrid meeting mandate

would undermine progress on this issue, and would be both financially and practically infeasible.

- Every city and town in the Commonwealth has dozens of councils, boards, and commissions, which hold numerous public meetings a year. Any legislation mandating hybrid meetings would **impact thousands of local public bodies across the Commonwealth.**
- Costs to a municipality are unknown, and it would require technology, equipment, staff and necessary space to run all of these public meetings in a hybrid fashion – many of which occur at the same time.
- (If you utilize remote representative town meetings) Remote options for representative town meetings have also been important for municipal decision making, and it would be incredibly disruptive if this authorization were to lapse right in the middle of the spring town meeting season.

Additional Resources

- See this recent [joint press release](#) from the MMA, who partnered with the Metropolitan Area Planning Council (MAPC), Massachusetts Association of Regional Planning Agencies (MARPA), Massachusetts Association of School Committees (MASC), and Massachusetts Association of Conservation Commissions (MACC) to support codifying the current provisions in law.
- Feel free to use [this template](#) re: OML codification, in case it's helpful as you follow-up with your legislators and their staff.

Please reach out if you have any questions, thank you!!



Massachusetts Municipal Association

3 Center Plaza

Suite 610

Boston, MA 02108

(617) 426-7272 | [Email Us](#) | [View our website](#)

[Manage your email preferences](#) or [unsubscribe](#) from all MMA emails.



February 19, 2025

To: Town of Concord School Committee, Finance Committee, Select Board

From: Art Schwope, 281 Holden Wood Rd, Concord, MA

Subject: Amenities Building (aka Community Bathroom)

According to the February 14, 2025 issue of The Concord Bridge, the question of the Amenities Building will be taken to Town Meeting. I support this decision because, as School Committee Member Tracey Marano is reported to have said, it is a building for the community not for our sports teams. Following that logic, the Amenities Building issue should be reassigned from the School Committee to the more appropriate town committee.

I ask that the "more appropriate town committee" include in its motion to Town Meeting the total cost of ownership of the Amenities Building. So far, we have seen only the cost of the building itself. Absent have been projections of maintenance and repair costs over the building's life. Also, in view of the current crunch for funds in Concord, I ask that discussion for the motion include the near-term financial and long-term practical implications of a \$1.6 to 1.8 million, 50-year building versus lower initial cost, shorter-life buildings. I ask that the discussion for the motion provide the rationale for why the town would want or be pleased with a 30-, 40-, or 50-year-old public restroom. 50 years is 2075: 2-3 generations from now! Finally, I ask that the discussion address the issue of vandalism of the free-standing, isolated building during games and throughout the year.

Respectfully submitted.





Eric Dahlberg <ericrdahlberg@gmail.com>

FinCom: Recapping Wed 2/19 Chairs' breakfast

1 message

Eric Dahlberg <ericrdahlberg@gmail.com>

Wed, Feb 19, 2025 at 6:18 PM

To: FC Dee <daortner@gmail.com>, FC Don <concordmarin@gmail.com>, FC Greg <gregguar@gmail.com>, FC JohnG <johnagarofalo@yahoo.com>, FC Kathy <kcc.fincom@gmail.com>, FC Suresh <sbhatia@aconstructioninc.com>, Karlen Reed <karlenreed.fn@gmail.com>, Lois Wasoff <lwasoff.fincom@icloud.com>, Lyndsey Lis <lyndseylis@gmail.com>, Paul Rodriguez <paul@averyharpersolutions.com>, Peggy Briggs <peg.briggs@gmail.com>, Pat Geyer <pgeyer1@gmail.com>, "Q. Sadruzzaman" <sadruzzaman@hotmail.com>, sri tupil <tupilsri@gmail.com>
Cc: Anthony Ansaldi <aansaldi@concordma.gov>, Mary Hartman <mhartman@concordma.gov>

Hi everyone:

This morning I attended the monthly Chairs' breakfast – another good round robin of updates from various town boards and committees. A quick recap is below – thank you to Karlen for helping to compile these notes.

Eric

Meeting recap: Chairs' breakfast

Wednesday, February 19, 2025 | 8:30 – 9:30 AM

Select Board | Mary Hartman

- Several Select Board members attended the annual Mass Municipal Association (MMA) conference in January – great gathering of municipal officials. One important update with implications for FY26 budget: we learned that health insurance premiums will increase by 14.8%.
- Representative Cataldo hosted a meeting in January here in Concord on redesign of Route 2 rotary. Representative of the state Department of Transportation (MassDOT) indicated that they feel Concord is ready for this project, especially given that the prison has closed.
- Town Manager and Select Board sent letter to the state Division of Capital Asset Management and Maintenance (DCAMM) regarding town interest in acquisition of wastewater treatment plant at MCI site. Facility would need quite a bit of work, so need to talk about details of any acquisition.
- On many town boards and committees, terms expire April 30th but ATM is late this year (June 2nd). Town bylaws allow members to remain in place until ATM – so good for consistency's sake.
- Question from Karlen Reed: Have there been conversations with state about extending our ability to conduct hybrid meetings? Current state authorization expires on March 31st. Mary responded that the Governor indicated she is working on this at the recent MMA meeting.

Concord 250 | Gary Clayton

- 60 days until April 19th!
- Provided one-pager summarizing how Concord 250 will continue to communicate with residents and other stakeholders on what's planned.
- Boston Globe recently published an article suggesting state has not been sufficiently supportive of communities celebrating the 250th. Gary shared that he feels Concord continues to work closely with state and other towns.
- Strong cadre of volunteers – still looking for more! Folks can sign up on the web site.
- Number of other programs and activities are in the works, including presentations by Ken Burns and Doris Kearns-Goodwin.

- Joe Palumbo: state gave funds to recognize Concord's Patriots of Color – there will be a celebration on March 15th at Umbrella Arts Center.

Town Manager's Office | Andrea Fountain

- Working on volunteer cards and submissions – reach out if your board/committee needs new members.

Middle School Building Committee | Pat Nelson

- On track for opening to students on Monday.
- Hosting visit by Select Board and Finance Committee today.
- (In response to question by Eric Moore) There will be a community open house, probably in April.

Hugh Cargill Trust | Jill Block

- Just raised limit for financial assistance from \$1000 to \$2000
- Currently have an opening – particularly interested in a member with a background in social work

Town Moderator | Carmin Reiss

- Warrant closes tomorrow - looking pretty full already.
- Initial publication of warrant will be in The Concord Bridge this year – to be mailed April 27th.
- Making an effort to put all pre-ATM documentation in a single briefing book – deadline for supplemental materials is April 30th. Will include Finance Committee report, warrant, all recommendations, all supplemental materials, etc.
 - Note: Carmin subsequently clarified that the deadline for FinCom recommendations and annual report remains May 5th.
- Considering reconfiguring meeting space at the high school – still in the works.
- We will have electronic voting this year – for all votes under articles (motions, amendments to motions, etc).
- We will ask Select Board to move up start time to 6:30, with no new business after 9:30.

Historical Commission | Alan Begosian

- Working on several priorities, including permanent memorial, new signage for Minuteman National Park, and updating the historical preservation plan
- Also working to get new members.

Climate Action Committee | Brad Hubbard-Nelson

- Working on "Concord 500" and updating climate action plan
- Working on green home tours in March – let people see what their neighbors are up to on initiatives like electrification, heat pumps, etc

Town Meeting Study Committee | Eric Moore

- Some of the changes that the Moderator outlined have been "stimulated" by our committee
- Thinking about hearings and presentations ahead of Town Meeting – encouraging boards to consider those as a "dress rehearsal" for what will be presented at town meeting.
- Also going to discussing guiding principles for town meeting – notion of embracing "unregulated speech" at town meeting

Agriculture Committee | Liza Bemis

- Spring forum will be May 15th at Concord Library
- Ag Day is September 6th

Pollinator Health Advisory Committee | Isabel Bailey

- Had successful winter seed program at Verrill Farm
- Working on initiative to expand planting of native plants in residential properties.
- Working to develop a GIS pollinator pathway map – inviting people to sign up with a commitment to provide a healthy habitat for pollinators.
- Pollinator Week is in June. Planning program, including speakers regarding impact of pesticides and other substances that pose a risk to pollinators.

Personnel Board | Bill Mrachek

- Bill opened by posing a question: are there conversations happening about impacts of recent federal actions on Concord, specifically DEI? Joe Palumbo responded: Previous DEI meeting was well-attended and this came up. Consensus: Concord is responsible for what kind of community we want to be. There will be opportunity for dialogue at next DEI conversation event on March 26th.
- Personnel Board will be on agenda for 2/24 Select Board meeting – to present Board's charge, which has been a work in progress for some time.

Public Works Commission | Sven Weber

- Most recent meetings have been very well-attended due to interest in two issues before the Commission: roads project and stormwater enterprise fund.
- Question from Eric Moore: Will the Public Works Commission hold hearings on road and stormwater articles? Sven responded: Yes – Commission wants as much feedback as possible.

Finance Committee | Eric Dahlberg

- FinCom getting a tour of new Middle School today at 1 PM
- We are focused on our three remaining deliverables:
 - Fine-tuning our five-year tax projections
 - Preparing to hold our public hearings and making our recommendations on articles with spending or borrowing components
 - Developing our annual report
- Next meeting is Thursday, February 27th

Board of Health | Dave Ropeik

- State has a tobacco inspection agent assigned to MetroWest – has visited several convenience stores and gas stations, including here in Concord, and discovered sale of scented vape products, which is now illegal. BoH empowered staff to issue “cease and desist” orders to offending stores – and they’ve all complied.
- Bird flu is becoming a bigger and bigger concern. Health Department has put together a “What You Should Know” document to share key info.
 - (In response to question from Moderator) Not recommending people take down bird feeders at this time.
- Health Department did an inspection on new Middle School – provided a “conditional operating certificate” due to a few findings (ie – lack of hand sanitizer dispensers)
- Town now has a 24-hour on-call mental health crisis counselor available to serve residents.

Concord Housing Authority | Stephan Bader

- Recently approved contract for roof maintenance at Walden Street property.
- Recently conducted evaluation of Executive Director – very positive. Contract up for negotiation.
- Not seriously impacted by recent federal actions – however Section 8 housing payments arrived late this month.

Concord Municipal Affordable Housing Trust | Keith Bergman

- Housing roundtable is opportunity for all seven boards that touch housing to meet quarterly to sync up
- Thanks to CPC for recommendation of \$740K for the trust next year
- Thanks to town for \$500K in ARPA funding
- Projecting that Concord's subsidized housing inventory (SHI) will increase to 16.2% with approval of pending developments, but only 7% will be formally deed-restricted as affordable.

Trails Committee | Bob White

- Due to recent storms, expecting stewards will identify need for work to be done out on the trails.

Commission on Disability | Jean Goldsberry

- Working with hearing loss community here in Concord to resolve hearing accessibility issues in Townhouse meeting rooms.
- Taking a look at town's overall accessibility plan (last updated in 2006)
- Working with landscape architect and building inspector to identify upgrades to town center.

Economic Vitality Committee | Mike Lawson

- Meeting next week: Will debrief on economic development forum in late January and will also discuss two planning board articles - on parking and accessory use.
- Local business survey has been deployed – seeking to gather input on the priorities and concerns of local businesses.

Transportation Advisory Committee | Mark Gailus

- Just added a new member, Rebecca Woodward
- Participated in recent Public Works Commission meeting on roads/sidewalks project plans

Haywood Meadow Stewardship Committee | Peter Lee

- Had meeting with Natural Resources Committee – working on a new landscape plan for the meadow
- Coordinating with Concord 250 celebration planning



Concord Finance Committee
AGENDA ACTION REQUEST

February 27, 2025

5

Minutes

Requested by: Don Kupka, Clerk

Action Sought: Seek Approval

Proposed Motion(s)

MOVE to approve the Finance Committee minutes for the on February 13, 2025.

Additional Information

Attached are the minutes from the February 13, 2025, meeting for review and potential approval.

Board Action

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

**Town of Concord
Minutes of the February 13, 2025
Meeting of Finance Committee
Hybrid Meeting**

Members Present: Peggy Briggs, Kathy Cuocolo (on-line), Eric Dahlberg, John Garofalo, Pat Geyer, Greg Guarriello, Don Kupka, Dee Ortner, Karlen Reed, Paul Rodriguez, Quazi Sadruzzaman (on-line), Sri Tupil (on-line), Lois Wasoff.

Members Absent: Suresh Bhatia, Lyndsey Lis

Others Attending: Anthony Ansaldi (CFO), Zach Lamoureux (Senior Financial Analyst); Mary Hartman (Select Board), Kerry Lafleur (Town Manager); Carrie Rankin (Concord-Carlisle Regional High School Committee), Dr. Laurie Hunter (Superintendent), Bob Conry (School Assistant Superintendent – Finance); and members of the public.

1: Call to Order of the Finance Committee Meeting at 6:30 p.m. by Chair Eric Dahlberg.

2: Public Comment: None.

3: Liaison Report: In addition to the reports in the packet, members provided updates on MCI Concord, Assessor’s office, housing trust, CPC, Warner’s Pond, schools, and Massachusetts Municipal Association meetings on March 27. Chair Dahlberg noted that Minuteman Tech High School representatives would present their FY26 budget at the FinCom’s Feb. 27 meeting.

4: Correspondence: None aside from the documents in the meeting packet.

5: Minutes: Ms. Ortner moved and Mr. Guarriello seconded approval of the minutes as presented for the January 9, 2025 Finance Committee meeting Vote: 13 aye, 0 nay, 0 abstained. Chair Dahlberg previewed our Feb. 27 meeting, which will include Minuteman’s budget look, a walk-through of Warrant Articles, and plans for the Finance Report. Every member of the FinCom will write a section. He asked all FinCom members to review last year’s Finance Report. Clerk Kupka urged members to make the Report more understandable. He said that the FinCom report will be bundled with the other Town Meeting materials into one document. Chair Dahlberg stated that our three remaining tasks are the annual Report, the FinCom recommendations on Warrant Articles, and the tax projections, all due May 5.

6: FY26 Town Budget Update: Mr. Ansaldi explained how the Town was going to reduce its requested budget to meet the FinCom guideline of 2.85% (\$33,678,889), using the same slide deck presented to the Select Board on February 10. He highlighted the FY26 changes from requests for general government, finance, planning & land management, human services, public safety, public works, library Sunday overtime, reserve and salary reserve funds, joint accounts, and FTE reductions that would go into effect July 1. He also described future changes to Town practices involving elimination of overtime (except public safety functions), hiring, take-home cars, Town purchase cards, evaluate staffing levels, and explore consolidating services with the schools where there is redundancy. Committee members encouraged pursuit of all ideas.

Committee members questioned the library hour reductions, delaying the future budget changes, changes in the reserve and salary reserve funds, unfilled FTEs, changes in the joint accounts (which are excluded from FinCom guidelines), the remaining Middle School borrowing, excluded debt, the town

staff's reactions to budget cuts, and the number of unfilled positions. Mr. Ansaldi noted that the Reserve Fund, which is subject to FinCom review, was increased to \$250K. He added that the draft budget is a lean budget that will prompt the Town, Town departments and Town committees to rethink how their funds are spent, their priorities, and their expectations. The final budget will be presented to the Select Board on February 24.

7: June 2025 Annual Town Meeting: Mr. Ansaldi has created placeholder Warrant Articles for the FinCom to ask Town Meeting to create a debt stabilization fund, a capital stabilization fund, and an increased general stabilization fund from available free cash. We should get our free cash estimate by the end of this month. The FinCom's policy has been to retain as free cash (uncommitted General Fund Balance) 5-10% of the subsequent year's total Town Budget. Mr. Ansaldi also created a Warrant Article that asks to withdraw funds from the Middle School Stabilization Fund to offset excluded debt.

Mr. Ansaldi noted last year's free cash estimate was \$9.5M. Ms. Reed observed that the total Town budget is roughly \$140M, and retaining 5% (\$7M) in free cash would leave a balance of \$2.5M. Mr. Ansaldi added that a 2/3 vote at Town Meeting is required to use funds in a stabilization account, whereas a majority vote is required to use free cash. Vice Chair Wasoff noted that she expects more town departments and committees to seek the use of free cash as the general budget tightens. She also observed that stabilization funds are usually designated for a certain purpose, like the Middle School stabilization fund. Select Board Chair Hartman added that the Select Board may want to use some free cash to continue working on the MCI project once State funds are exhausted in the next fiscal year.

8: FY26 Schools Budget Update: Dr. Hunter began by thanking the FinCom for the guideline process and reported that students are moving into the new Middle School on February 24; she invited the FinCom and Select Board to tour the facility. She and Mr. Conry noted in the slides that the school committee voted a 2.40% increase for Concord Public Schools (CPS) (\$47,632,034) and 3.48% increase for the high school (CCRS)D, with Concord's share at \$24,020,190, which is \$63,036 over Concord's guideline. Dr. Hunter noted that the per-pupil expenditure for FY23 was \$26,663 for CCRSD and \$26,176 for CPS. She discussed the impact of the homeless shelter which will close August 31, and she explained the changes in FTEs, the cost drivers, and reductions.

Dr. Hunter said enrollment is down, and she noted that the School Committee is sponsoring Warrant Articles for Town Meeting to create a non-resident tuition revolving fund and a facilities rental revolving fund, to declare the Peabody building as surplus, and to revise bus lease terms.

Mr. Conry stated that the non-resident tuition revolving fund would not draw away any Town revenues, and the facilities rental revolving fund would divert about \$30K from the Town's general fund. FinCom members asked about the Peabody school status, and Ms. Hunter reported that the schools would carry the maintenance costs through June 30. FinCom members inquired about the impact of federal funding on the school budgets, the status of Thoreau playground fundraising, and the high school amenities building Warrant Article. Mr. Conry reviewed the high school budget updates, as well.

9: Recap of Action Items / Adjournment: Chair Dahlberg reminded members that the Schools have arranged a tour of the new Middle School on February 19 at 1:00 p.m. Also, he will distribute the updated FinCom schedule and asked Ms. Reed to post the approved minutes. All members are to review last year's Finance Report. Chair Dahlberg adjourned this meeting at 8:40 p.m. The next FinCom meetings are February 27 and March 20, 2025, at 6:30 p.m.

YouTube: Ctrl+Click to follow link: [February 13, 2025 Finance Committee meeting video](#)

Meeting Documents Link: [February 13, 2025 Finance Committee meeting packet](#)



Concord Finance Committee
AGENDA ACTION REQUEST

February 27, 2025

6

FY26 Budget Update

FY26 Budget Updates: MRTHS, Town, CPS & CCRSD

Requested by: Chair

Action Sought: To hear update

Proposed Motion(s)

Discussion Dependent

Additional Information

The Concord Finance Committee issued guidelines on December 19, 2024, recommending a 2.85% increase of FY26 for the Town, On Monday, February 11, 2025, the Chief Financial Officer and Town Manager provided an FY26 budget update that meets the guideline, to the Select Board, with the final Town Manager final budget due at the end of February. The CFO provided the same presentation for the Finance Committee on Thursday, February 13, 2025, and will provide an update with any new additional information.

The Concord Finance Committee issued guidelines on December 19, 2024, recommending a 2.40% increase of FY26 for Concord Public Schools and 3.48% for Concord-Carlisle Regional School District.

Board Action

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

Heidi Driscoll, Superintendent-Director

Nikki Andrade, Business Manager

Steve Ledoux, School Committee Representative

February 27, 2025



MINUTEMAN

HIGH SCHOOL REVOLUTIONIZED

FY2026 Superintendent Final

Recommended Budget



Minuteman's Budget – Behind The Numbers

Our Budget Priorities Reflect Our Values



Concord Student Highlights

- Class of 2024:
 - *Graduation:* 4 Concord graduates went on to 2- and 4-year colleges with many continuing to study in their CTE fields. 2 students have apprenticeships or other plans.
- Current Students: 37 in 18 of Minuteman's Program Majors
- Co-Op: 4 Total Students Out - 2 Seniors and 2 Juniors
 - Animal Science
 - Early Education
 - Plumbing
 - Engineering
- Athletic Achievements:
 - Muji Vader
 - Girls Basketball Junior Captain
 - Approaching 1,000 points
 - Recognized in the Globe and Herald



Freshman Joey Vader



Junior Captain Muji Vader

Concord: Preliminary Assessment

Minimum Required Contribution	\$ 680,158
Transportation Assessment	\$ 47,605
Assessment over Min. Req. Contr.	\$ 498,099
Operating Capital Assessment	<u>\$ 99,270</u>
Sub-Total	\$ 1,325,132
Building Project – Debt Service*	<u>\$ 447,241</u>
Total Assessment	<u>\$ 1,772,373</u>

Overall Budget Summary

FY2026 Operating & Capital Recommendation

\$32,461,056

2.99% above FY2025

Budget Summary

FY2026 Operating Recommendation = **\$25,504,611**
5.56% above FY2025

FY2026 Operating Capital Recommendation = **\$1,308,457**
-21.20% below FY2025

FY2026 Building Project Debt Recommendation = **\$5,647,988**
-0.84% below FY2025

Overall Budget Summary

FY2026 Assessment to Member Towns

\$26,406,736

2.79% above FY2025

FY2026 Budget Priorities



Staffing - 3% CBA + Steps/Levels



Supplies and Materials



Insurances



Transportation – New Bid for FY2026



Other Post Employment Benefits (OPEB) - \$300,000 Increase to Meet the Recommendation of the OPEB Study Committee



Capital - ESCO (Energy Savings Co.) Lease Fully Paid in FY2025



Capital - Stabilization and Other Capital Needs



Debt Service - Continue to Offset Athletic Field with Facilities Revolving

FY2026 Budget – Capital Requests

Capital Stabilization - \$950,000 Total

- FY2026 Contribution of \$950,000 = \$100,000 Increase above FY2025 Contribution
- Maximum Contribution - \$1,284,495

Capital Needs - \$153,257 Total

- 20 Mill Street Bulkhead - \$2,950
- 20 Mill Street Roof Work - \$26,815
- Sewer Pumps Cranberry Hill - \$15,000
- Wood Bridge Repair - \$22,742
- HVAC Repairs - \$25,750
- 4 Electric Gates - \$80,000 (75% General Fund \$60,000/25% Revolving Fund \$20,000)

OPEB: Funding Strategy

Unfunded Liability as of 6/30/2024: \$22,019,341

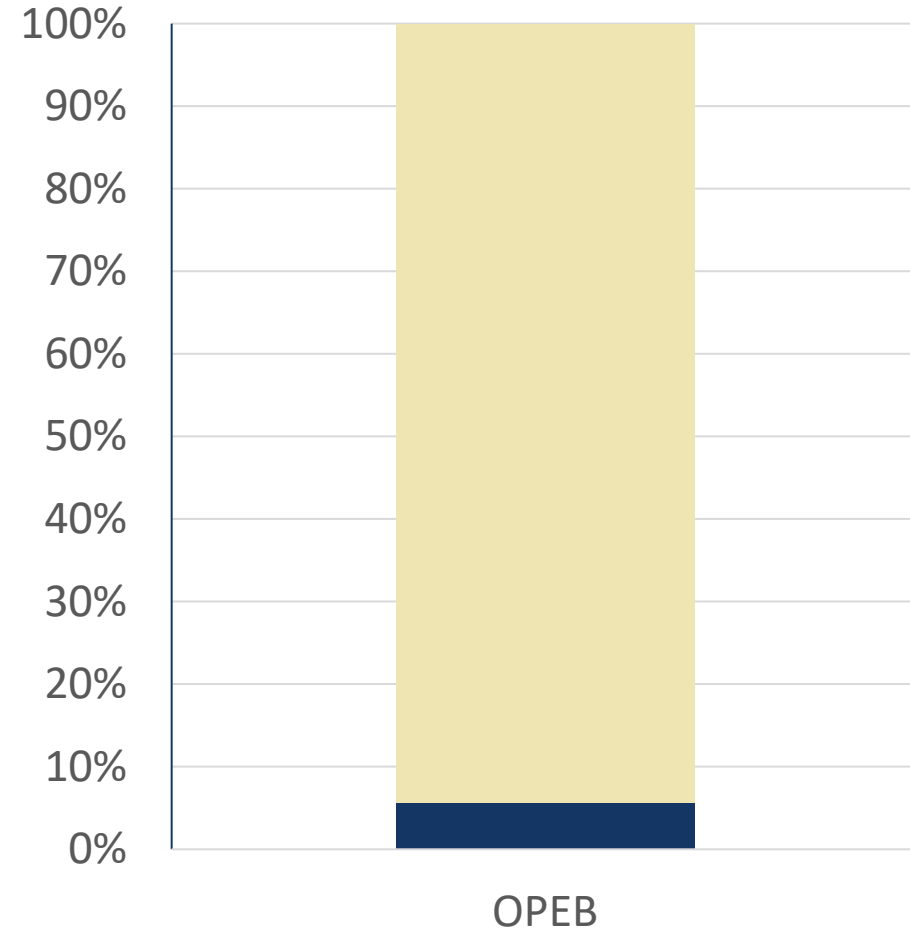
OPEB Trust Balance as of 1/31/2025: \$1,760,105

OPEB Study Committee Funding Strategy:

- Increase 5% Each Year
- FY2026 = Additional \$300,000 Contribution Increase (Offset by Retirement of ESCO Lease)

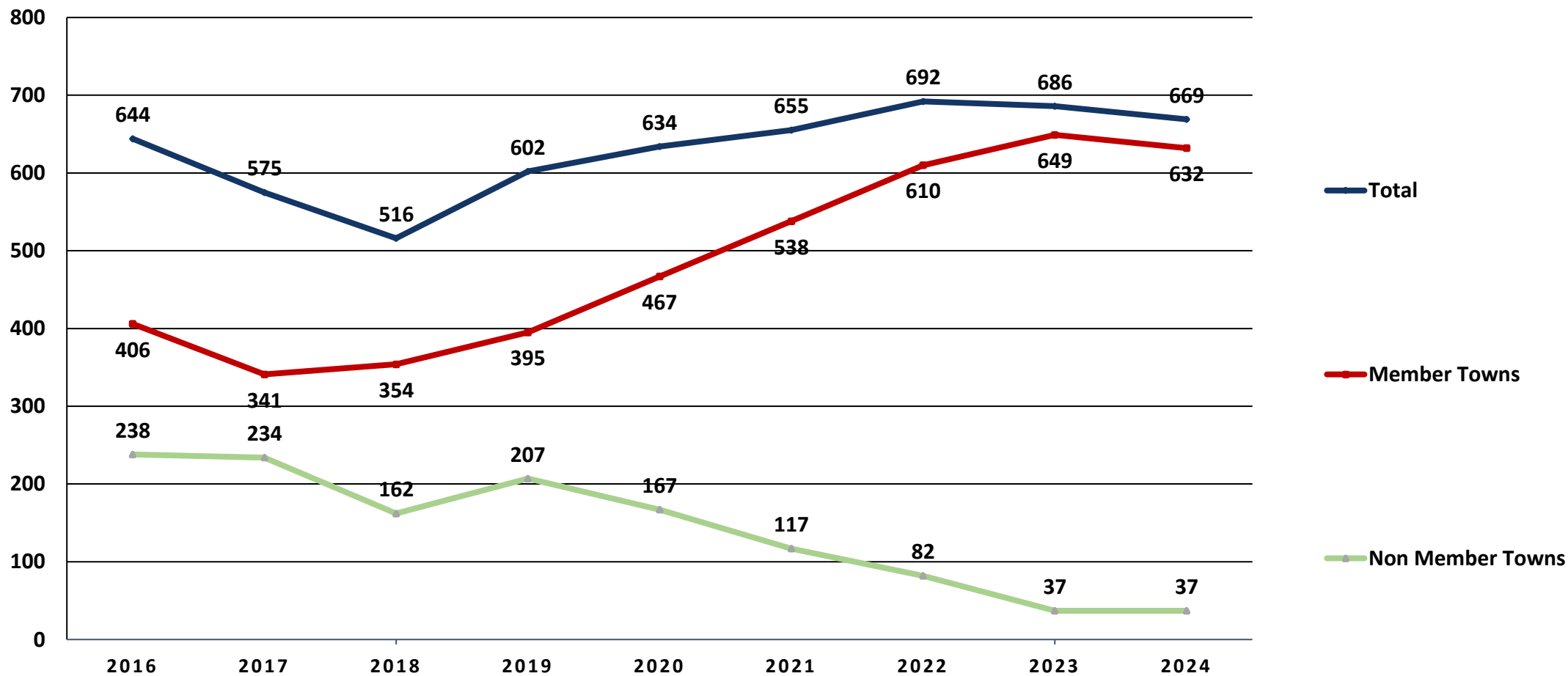
Long Term Funding Plan for OPEB (inc. Active Retiree Health Insurance and Contribution):

FY2023: \$725,000	FY2026: \$1,155,000
FY2024: \$762,000	FY2027: \$1,215,000
FY2025: \$800,000	FY2028: \$1,275,000



■ Trust Balance ■ Total Liability

Overall Enrollment as of October 1



Enrollment by Town as of October 1

Shift in Enrollment

- Enrollment is Primarily In-District
 - Out of District Tuition Revenue is Decreasing
 - Out of District Capital Fee Revenue is Decreasing

Class of	2028	2027	2026	2025	Subtotal
Acton	16	24	18	25	83
Arlington	43	42	56	57	198
Bolton	10	6	9	13	38
Concord	10	9	13	6	38
Dover	1	1	1	2	5
Lancaster	15	17	13	14	59
Lexington	27	26	19	14	86
Needham	20	17	11	10	58
Stow	12	21	15	19	67
Member City/Town	154	163	155	160	632
Other Non-Member	19	0	2	16	37
Total Students	173	163	157	176	669

FY2026 Preliminary Assessments

Member Town	FY2026 Preliminary Assessment	FY2025 Final Assessment	% Change	FY2026 4 Year Rolling Average Enrollment	FY2025 4 Year Rolling Average Enrollment	% Change
Acton	\$3,538,654	\$3,600,903	-1.73%	84.75	78.75	7.6%
Arlington	\$8,443,856	\$8,562,229	-1.38%	206.25	199.25	3.5%
Bolton	\$1,497,343	\$1,325,147	12.99%	32.75	27.00	21.3%
Concord	\$1,772,373	\$1,732,805	2.28%	37.00	33.75	9.6%
Dover	\$281,722	\$269,420	4.57%	4.25	4.00	6.3%
Lancaster	\$2,216,411	\$2,138,738	3.63%	56.00	55.25	1.4%
Lexington	\$3,606,312	\$3,406,394	5.87%	78.50	74.75	5.0%
Needham	\$2,231,674	\$1,823,777	22.37%	43.50	35.75	21.7%
Stow	\$2,818,390	\$2,754,051	2.34%	65.25	59.25	10.1%
Total	\$26,406,736	\$25,689,923	2.79%	608.25	567.75	7.1%

Concord: Historical Assessment Trends

Concord	Total Assessment	% Change	4 Year Rolling Average Enrollment	% Change
FY2026	\$1,772,373	2.28%	37	9.6%
FY2025	\$1,732,805	5.5%	33.75	13.4%
FY2024	\$1,641,695	8.8%	29.75	10.2%
FY2023	\$1,508,544	17.0%	27	17.4%
FY2022	\$1,289,284	6.2%	23	7.0%
FY2021	\$1,213,873	13.1%	21.5	13.2%

FY2026 Operating and Capital

Budget	FY2026	FY2025	Difference	% Change
Operating Budget	25,504,611	24,160,849	1,343,763	5.56%
Capital Equipment/Leases/Athletic Fields (2)	<u>1,308,457</u>	<u>1,660,508</u>	<u>-432,051</u>	<u>-21.20%</u>
Subtotal	26,813,068	25,821,357	991,712	3.84%
Building Project - Debt Service (1)	<u>5,647,988</u>	<u>5,695,863</u>	<u>-47,875</u>	<u>-0.84%</u>
Total Operating & Capital Budget	32,461,056	31,517,219	943,837	2.99%

(1) A debt exclusion override was voted on this debt in the following towns: Acton, Arlington, Bolton, Concord, Dover, Lancaster, and Stow.

(2) Annual ESCO Lease assessments were completed in FY2025. It included the proportionate share due from the 6 towns that withdrew from the district effective July 1, 2017, and Belmont withdrawal effective July 1, 2020. This also includes the payment on a 20 year note for the Athletic Fields.

FY2026 Non-Assessment Revenue

Non-Assessment Revenue	FY2026	FY2025	Difference	% Change
Chapter 70 Aid	3,094,404	2,998,383	96,021	3.20%
Chapter 71 Reg. Transportation Reimb.	1,129,911	969,305	160,606	16.57%
Prior Year Tuition	809,464	818,824	-9,360	-1.14%
Excess and Deficiency Fund	650,000	650,000	-	0.00%
Prior Year Nonresident Capital Fee	255,341	277,084	-21,743	-7.85%
Facilities Rental Revolving Revenue	<u>115,200</u>	<u>113,700</u>	<u>1,500</u>	<u>1.32%</u>
Total Non-Assessment Revenue	6,054,320	5,827,296	227,024	3.90%
Required Member Town Assessments	26,406,736	25,689,923	716,813	2.79%

FY2026 Assessment Components

Assessment Allocation by Category	FY2026	FY2025	Difference	% Change
Minimum Required Contribution	10,866,591	10,709,440	157,151	1.47%
Transportation Budget	782,589	645,695	136,894	21.20%
ESCO Lease Assessment	-	582,808	-582,808	-100.00%
Capital Equipment/Leases/Athletic Fields	1,193,257	964,000	229,257	23.78%
Assessments over Minimum Contribution	8,188,339	7,369,202	819,138	11.12%
Building Project - Debt Assessment	<u>5,375,960</u>	<u>5,418,779</u>	<u>-42,819</u>	<u>-0.79%</u>
Total Assessments	26,406,736	25,689,923	716,813	2.79%



MINUTEMAN
HIGH SCHOOL REVOLUTIONIZED

Thank you! Questions?



TOWN OF CONCORD
FY26 Draft Budget
(as of 2/19/25)

	FY2025 Estimates/Budgeted	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
REVENUES						
Property Taxes	\$ 116,658,682	\$ 121,634,111	\$ 124,849,794	\$ 128,595,630	\$ 131,710,234	\$ 135,098,801
Total State Aid	\$ 6,158,659	\$ 6,312,625	\$ 6,470,441	\$ 6,632,202	\$ 6,798,007	\$ 6,967,957
Total Local Receipts, and Other Sources	\$ 17,848,989	\$ 16,134,424	\$ 16,398,201	\$ 16,672,293	\$ 16,957,141	\$ 17,253,208
Total Revenues	\$ 140,666,330	\$ 144,081,161	\$ 147,718,436	\$ 151,900,125	\$ 155,465,383	\$ 159,319,967

EXPENSES

Town Government						
General Government	\$ 6,002,619	\$ 5,829,593	\$ 5,970,763	\$ 6,115,603	\$ 6,264,208	\$ 6,416,678
Finance	\$ 2,599,727	\$ 2,693,859	\$ 2,763,900	\$ 2,835,761	\$ 2,909,491	\$ 2,985,138
Planning and Land Management	\$ 2,628,721	\$ 2,588,286	\$ 2,655,581	\$ 2,724,626	\$ 2,795,466	\$ 2,868,149
Human Services	\$ 3,488,951	\$ 3,639,653	\$ 3,734,284	\$ 3,831,375	\$ 3,930,991	\$ 4,033,197
Public Safety	\$ 12,106,896	\$ 12,590,563	\$ 12,917,918	\$ 13,253,783	\$ 13,598,382	\$ 13,951,940
Public Works	\$ 5,112,219	\$ 5,386,935	\$ 5,526,995	\$ 5,670,697	\$ 5,818,135	\$ 5,969,406
Unclassified	\$ 806,506	\$ 950,000	\$ 917,500	\$ 935,438	\$ 953,823	\$ 972,669
Total Town Government	\$ 32,745,639	\$ 33,678,889	\$ 34,486,940	\$ 35,367,283	\$ 36,270,497	\$ 37,197,176

Joint Accounts (Town & Concord Public Schools)						
Group Insurance	\$ 8,000,000	\$ 9,176,160	\$ 10,002,014	\$ 10,902,196	\$ 11,883,393	\$ 12,952,899
Property/ Liability Insurance	\$ 539,412	\$ 617,087	\$ 678,796	\$ 746,676	\$ 821,343	\$ 903,478
Unemployment	\$ 140,760	\$ 143,575	\$ 146,447	\$ 149,376	\$ 152,363	\$ 155,410
Worker's Compensation	\$ 176,149	\$ 193,764	\$ 213,140	\$ 234,454	\$ 257,900	\$ 283,690
Social Security & Medicare	\$ 1,028,735	\$ 905,172	\$ 950,430	\$ 997,952	\$ 1,047,849	\$ 1,100,242
sub-total:	\$ 9,885,056	\$ 11,035,758	\$ 11,990,828	\$ 13,030,653	\$ 14,162,849	\$ 15,395,718
Retirement Assessment, General Fund	\$ 4,349,746	\$ 4,387,410	\$ 3,727,523	\$ 3,876,624	\$ 4,031,689	\$ 4,192,956
Retirement Assessment, Pension Reserve	\$ 1,650,000	\$ 1,650,000	\$ 1,513,500	\$ 1,842,608	\$ 1,771,045	\$ 1,697,035
sub-total:	\$ 5,999,746	\$ 6,037,410	\$ 5,241,023	\$ 5,719,232	\$ 5,802,734	\$ 5,889,991
Debt Service, Within Levy Limit						
A1. Town, Principal & Interest	\$ 3,576,699	\$ 4,533,436	\$ 3,865,223	\$ 3,362,344	\$ 2,690,750	\$ 2,379,750
A2. CPS, Principal & Interest	\$ 806,651	\$ 904,470	\$ 819,852	\$ 794,632	\$ 665,250	\$ 568,125
A3. Interest on Short-Term Notes	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -
sub-total:	\$ 4,453,350	\$ 5,437,906	\$ 4,685,075	\$ 4,156,975	\$ 3,356,000	\$ 2,947,875
Debt Service, Excluded from Levy Limit						
B1. Town, Principal & Interest	\$ 303,794	\$ 295,294	\$ 187,000	\$ 178,500		
B2. CPS, Principal & Interest	\$ 6,286,880	\$ 7,670,889	\$ 7,246,675	\$ 7,173,025	\$ 6,520,025	\$ 5,869,900
B3. Interest on Short-Term Notes		\$ -	\$ -	\$ -	\$ -	\$ -
sub-total:	\$ 6,590,674	\$ 7,966,183	\$ 7,433,675	\$ 7,351,525	\$ 6,520,025	\$ 5,869,900
Total: Joint Accounts	\$ 26,928,826	\$ 30,477,257	\$ 29,350,601	\$ 30,258,385	\$ 29,841,608	\$ 30,103,485

Schools						
Minuteman Tech.	\$ 1,732,806	\$ 1,772,373	\$ 1,843,268	\$ 1,916,999	\$ 1,993,679	\$ 2,073,426
Concord Public Schools	\$ 46,515,714	\$ 47,632,034	\$ 48,494,174	\$ 49,371,918	\$ 50,265,550	\$ 51,175,357
CCRS	\$ 26,140,908	\$ 27,282,355	\$ 28,231,781	\$ 29,214,247	\$ 30,230,903	\$ 31,282,938
Total, Schools	\$ 74,389,428	\$ 76,686,762	\$ 78,569,223	\$ 80,503,164	\$ 82,490,131	\$ 84,531,720
Total Expenses	\$ 134,063,892	\$ 140,842,908	\$ 142,406,764	\$ 146,128,832	\$ 148,602,236	\$ 151,832,381

3% of Town/School Budget Combined	\$ 2,180,000	\$ 2,948,520	\$ 2,489,433	\$ 2,542,176	\$ 2,596,081	\$ 2,651,176
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OPEB Assessment	\$ 1,364,609	\$ 1,364,609	\$ 1,364,609	\$ 1,364,609	\$ 1,364,609	\$ 1,364,609
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Overlay	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
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Total Town Surplus/(Deficit)	\$ 2,557,828	\$ (1,574,877)	\$ 957,630	\$ 1,364,508	\$ 2,402,456	\$ 2,971,801
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Unused Levy Capacity	\$ 3,608,000	\$ 3,761,880	\$ 3,861,334	\$ 3,977,184	\$ 4,073,512	\$ 4,178,313
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Projected Unused Levy Capacity	\$ 6,165,829	\$ 2,187,003	\$ 4,818,964	\$ 5,341,692	\$ 6,475,969	\$ 7,150,114
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Add: Middle School Stab	\$ 1,000,000
Add: Parking Meter Revenue to support Capital	\$ 325,000
Add: Free Cash to support Capital	\$ 1,000,000
Projected Unused Levy Capacity	\$ 4,512,003

FY26 CCRSD SUPERINTENDENT'S RECOMMENDED BUDGET

January 7, 2025

Presentation to Concord-Carlisle Regional 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 FY26 BUDGET + OPEN HEARING (FEBRUARY 2025)

Present to School Committee, and share with Town officials

Feedback loop

- Town officials
- SCOM

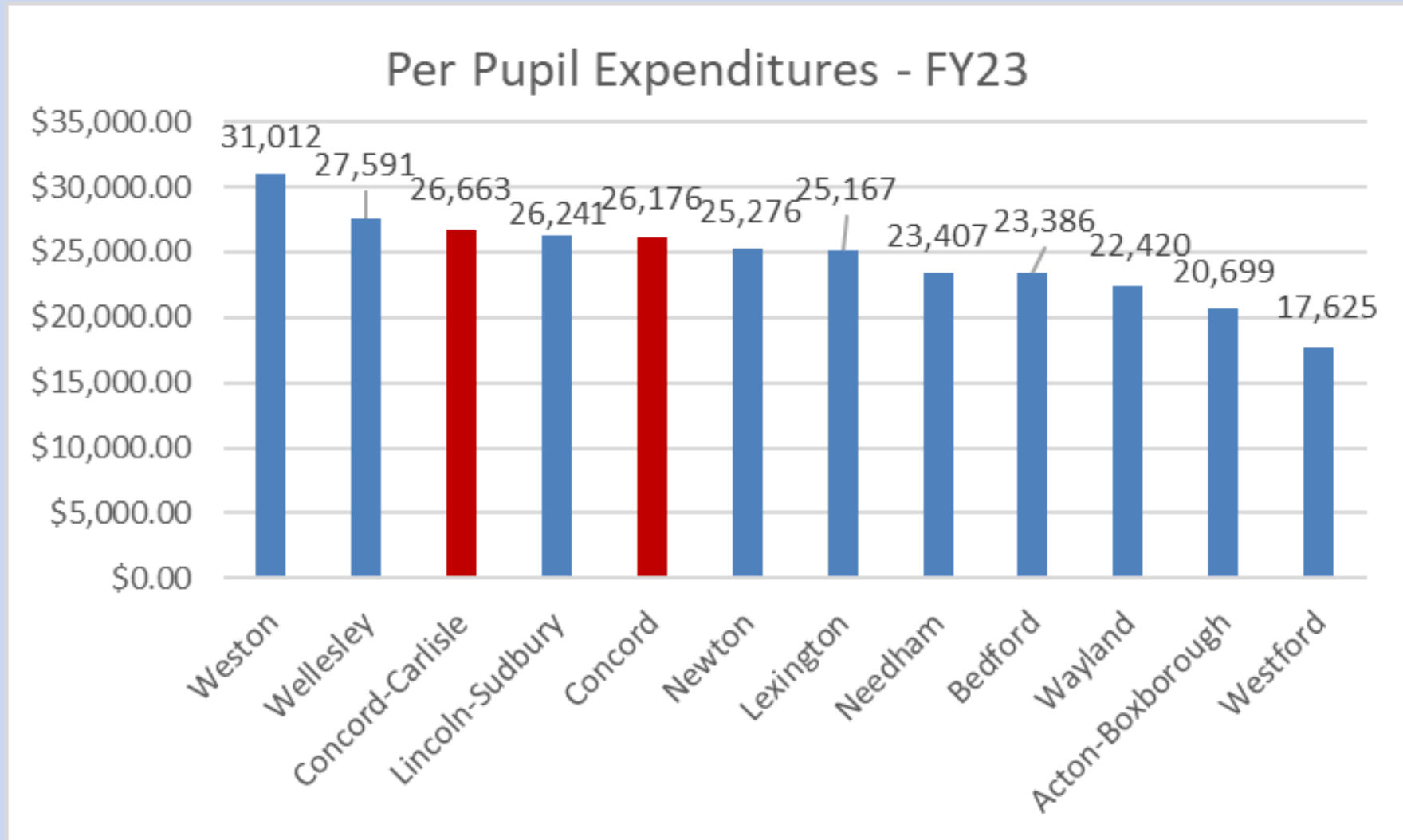
Review & Revise

New information (Jan)

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

REVISED FY26 BUDGET (AS NEEDED)

Per Pupil Expenditure Data – FY23



Budget Objectives

- Maintain existing programs and supports to students
- Support Strategic Plan initiatives
- Meet legal mandates for special education, and homelessness, and other requirements
- Balance school/student needs with fiscal capacity of the Towns of Concord and Carlisle

Budget Planning Assumptions

- Level service budgets, while meeting legal mandates
- Homeless transportation costs not budgeted, for homeless transportation will be reimbursed to the school district the following year as revenue.
- Anticipate the state phasing out of Concord homeless shelter over next 18 months, with grant funding remaining available to offset costs through FY26 for shelter students attending CCHS

FY26 CCRSD BUDGET SUMMARY- BY DESE FUNCTION

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	Change (\$) FY26 BUD vs. FY25 BUD	Change (%) FY26 BUD vs. FY2 BUD
1000	DISTRICT ADMINISTRATION	1,701,705	1,773,398	71,693	4.2%
2000	TEACHING & INSTR. SUPPT.	20,909,588	21,431,651	522,064	2.5%
3000	OTHER SCHOOL SERVICES	3,399,887	3,710,816	310,929	9.1%
4000	MAINTENANCE & OPERATIONS	2,324,240	2,432,358	108,118	4.7%
5000	FIXED CHARGES	4,456,572	4,560,733	104,161	2.3%
7000	FIXED ASSETS	391,900	366,562	(25,338)	-6.5%
8000	DEBT SERVICE	3,913,137	3,795,034	(118,103)	-3.0%
9000	OUT OF DISTRICT TUITIONS	1,877,880	2,409,400	531,520	28.3%
	TOTAL	38,974,907	40,479,952	1,505,045	3.86%

Key Drivers – by DESE 1000 FUNCTION

District Administration (1000)

- **\$72K, 4.2% increase over FY25 Budget**
- \$39.2K increase in software/support costs
 - \$12.2K for Tyler Tech accounting software conversion to cloud based product hosted by vendor, to enhance cybersecurity
 - Panorama \$8K, previously covered by grant funds
 - Google Education Plus subscription \$6.3K
 - Remainder price increases on existing subscriptions
- Administrative salaries increased \$26K (1.9%), COLAs offset by savings on replacement/retirement savings for instructional technologist

Key Drivers – by DESE 1000 FUNCTION

Teaching & Instructional Support (2000)

- **\$522K, 2.5% increase over FY25 Budget**
- **CCTA salaries increased \$345K (2.1%)**
 - **Reduction in 0.92 FTE**
 - **Additional Pathways tuition offset to salaries of \$45K**
 - **Savings on replacement hires and above two items significantly offsetting COLA and steps/lanes**
- **Supplies / materials / equipment increased \$118K, primarily due to additional \$90K in tech. budget to begin replacing interactive boards**
- **Non-teachers salaries increased \$54K (1.8%), 0.25 FTE reduction**

Key Drivers – by DESE 1000 FUNCTION

Other School Services (3000)

- **\$311K, 9.1% increase over FY25 Budget**
 - \$122K due to increase in SPED transportation costs
 - \$58K Athletic Coaches salaries (benchmarked and adjusted in 3 year cycles up until FY25, resulting in ~9% increase; tied to COLA going forward)
 - Add 1.0 FTE Assistant Athletic Director \$60K
 - Regular Ed Transportation increased \$23K (2.4%)

Key Drivers – by DESE 1000 FUNCTION

Maintenance and Operations (4000)

- **\$108K, 4.7% increase over FY25 Budget**
 - IT Networking Costs \$29K increase due primarily to adding cyber threat detection services and support
 - CCHS Heating costs \$13K (11%) due to rate increases for gas supply
 - Water / sewer \$12K increase for estimated storm-water assessment costs
 - Remainder primarily due to contractual wage increases

Key Drivers – by DESE 1000 FUNCTION

Fixed Charges (5000)

- **\$104K, 2.3% increase over FY25 Budget**
 - \$137K increase (6.1%) in Medical Insurance (active and retiree)
 - \$42K increase in property / liability insurance
 - \$31K rental costs for lease of Launch retail space

Offset by reductions in:

- Social Security Tax -\$63K
- Concord Retirement Assessment -\$31K

Key Drivers – by DESE 1000 FUNCTION

Fixed Assets (7000)

- **(\$25K) , -6.5% reduction from FY25 Budget**
 - Due to one time cost to replace computer lab hardware budgeted in FY25

Key Drivers – by DESE 1000 FUNCTION

Debt Service (8000)

- **-\$118K, -3.0% decrease from FY25 Budget**
 - Access Road Bond Anticipation Note (BAN) added in FY25, interest and small principal re-payment budgeted in FY26
 - Other BAN (landfill remediation) is being paid down, with final payment in FY26
 - 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)

- **Increased \$532K, (28%) over FY25 Budget**
 - Gross tuition costs for special education, prior to offsets, decreased from \$3.541M to \$4.003M, equating to \$462K increase (13%)
 - Budget offsets from Circuit-breaker and IDEA grant are flat (\$1.720M)
 - State assessments for Charter Schools (\$20K), School Choice (\$17K), and other organizations (\$32K) increased by \$69K

Salaries / Non-Salary accounts Breakout

Expense Type	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	\$ Difference	% Difference
Salary accounts	24,267,142	24,912,614	645,472	2.66%
Non-Salary accounts	14,707,765	15,567,338	859,573	5.84%
Total	38,974,907	40,479,952	1,505,045	3.86%

Staffing: FTE's decreased by 0.2 FTE, from 225.20 FTE's in FY25 to 225.0 FTE's in FY26

Supporting Homeless Students – Financial update

Educational program funding

- Estimated FY25 grant funding of ~\$72K
- Expected extension of grant program beyond 12/31/24

Homeless transportation (travel to home district)

- Homeless transportation costs for FY25 have increased and are currently projected at \$69,000
 - Unbudgeted, reimbursed from state/fed on a lag basis

Other Post-Employment Benefits

- OPEB Trust value @ 06/30/2024 \$10,382,872
- OPEB Liability @ 6/30/2024 \$17,421.857

60% Funding Level

- *FY26 Budgeted Contribution of \$425,000*

FY26 Revenue Budget – Comparison to FY25

Revenue	FY26	FY25	Difference	Diff. %
Chapter 70	\$ 3,421,429	\$ 3,351,654	\$ 69,775	2.1%
Excess & Deficiency (E&D)	\$ 300,000	\$ 300,000	\$ -	0.0%
Misc Revenue	\$ 30,000	\$ 30,000	\$ -	0.0%
Rental Income	\$ -	\$ -	\$ -	0.0%
Interest	\$ 275,000	\$ 275,000	\$ -	0.0%
Charter Reimbursement	\$ 25,000	\$ 1,359	\$ 23,641	1739.6%
Chapter 71	\$ 825,815	\$ 810,000	\$ 15,815	2.0%
Total	\$ 4,877,244	\$ 4,768,013	\$ 109,231	2.3%

FY26 Assessments

SCOM BUDGET SLIDE - ASSESSMENTS					
	Total	Concord	Carlisle		
Total CCRSD Expenditure Budget	40,479,952				
less: Chapter 70 Revenue	-3,421,429				
less: Chapter 71 Revenue	-825,815				
Misc Revenue	-30,000				
Rental Income	0				
Interest	-275,000				
Charter Reimbursement	-25,000				
Utilitization of Excess & Deficiency	-300,000				
Total Assessment to Towns - FY26	35,602,708	27,282,355	8,320,353		
Assessment to Towns - FY25	34,206,894	26,140,908	8,065,986		
\$ Difference	1,395,814	1,141,447	254,367		
% Difference	4.08%	4.37%	3.15%		
% of Students - CCHS FY25 (10/1/24)		76.63%	23.37%		

FY26 Assessments

Assessment Comparison w/o Debt				Concord	Carlisle	Total
FY2025				23,150,489	7,143,268	30,293,757
FY2026				24,374,220	7,433,454	31,807,674
Difference				1,223,731	290,186	1,513,917
				5.29%	4.06%	5.00%
<hr/>						
Assessment Comparison w/ Debt Service				Concord	Carlisle	Total
FY2025				26,140,908	8,065,986	34,206,894
FY2026				27,282,355	8,320,353	35,602,708
Difference				1,141,447	254,367	1,395,814
				4.37%	3.15%	4.08%

FY26 Assessments – Enrollment Shift Impact

	Concord		Carlisle	
	%	Students	%	Students
FY25 Enrollment %	76.42%	885	23.58%	273
FY26 Enrollment %	76.63%	859	23.37%	262

Approximately \$75K impact/shift on assessments due to enrollment changes

Assessment Comparison to Finance Committee Guideline

Finance Committee guidelines are exclusive of debt; for FY26, the Finance Committees established a 3.48% guideline for CCRSD that had a one time exclusion of the impact of out of district tuition increases

	CARLISLE	CONCORD
FY26 CCRSD Assessment, Including Debt	\$ 8,320,353	\$ 27,282,355
Less: Debt Service	\$ (886,899)	\$ (2,908,135)
Assessments, excl. Debt	\$ 7,433,454	\$ 24,374,220
Exclude OOD Tuition Increase	\$ (107,969)	\$ (354,031)
FY26 Assessment Total Excl. Debt, OOD Increase	\$ 7,325,485	\$ 24,020,190
Finance Committee Guideline	\$ 7,391,853	\$ 23,957,154
Gap to Guideline	\$ (66,368)	\$ 63,036

Excess & Deficiency

- June 30, 2023 Certified E&D Balance: \$1,776,766 (4.7%)
- Limited to 5% of Operating + Capital Budget (current year)
- Cap = 1,892,555
- Will provide an update at upcoming meeting when June 30, 2024 certification is obtained by Division of Local Services (MA Dept. of Revenue)

Potential Areas for Cuts, if needed

- OPEB Trust Contribution is currently \$425,000, consider reducing by up to \$50,000
- Technology Budget – consider reducing 50% of the cost related to interactive board replacement (\$45K)

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 27, 2025

7

2025 Annual Town Meeting

Review and Discuss Town Meeting Warrant Articles

Requested by: FC Chair

Action Sought: Seek Approval

Proposed Motion(s)

Discussion Dependent

Additional Information

The Finance Committee will see the first list of Warrant Articles for the June 2025 Annual Town Meeting. The review of articles will include those articles that the Finance Committee regularly sponsors, and potential new articles for the creation of Debt and Capital Stabilization Funds, fund the General Stabilization, and the first year of withdrawing from the Middle School Stabilization Fund. In addition, the Chair of the Public Works commission will be present to discuss the Tier III Road Maintenance Project and FY26 Stormwater Utility Budget.

Board Action

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



1

Free Cash and Stabilization Funds – Proposed Targets

Why Adopt Targets for Free Cash & Stabilization Funds?

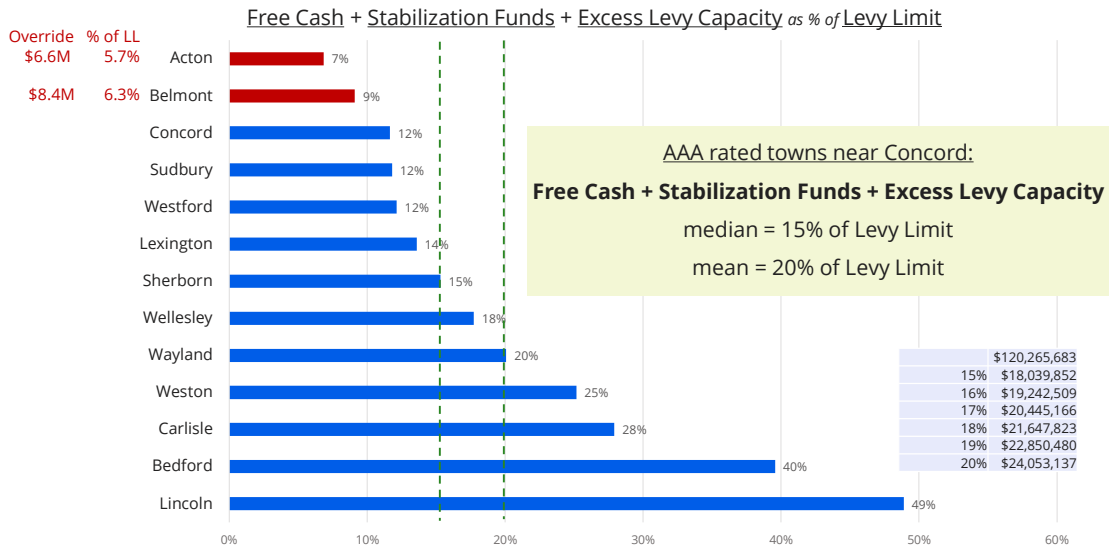
- Concord has among the lowest Free Cash and Stabilization Fund balances
- Moody's noted our low balances in their rating of our Middle School debt
- Inflation / Recession could impact ability to meet needs from current receipts alone
- Stabilization Funds reduce the impact of capital projects

Proposed Targets:

- 1) Free Cash + Stabilization Funds + Excess Levy Capacity @15% of Levy Limit
- 2) Free Cash @7.5% of Levy Limit
- 3) When (1) < 15% move excess Free Cash to Stabilization Funds,
When (1) > 15% use excess Free Cash to reduce taxes

2

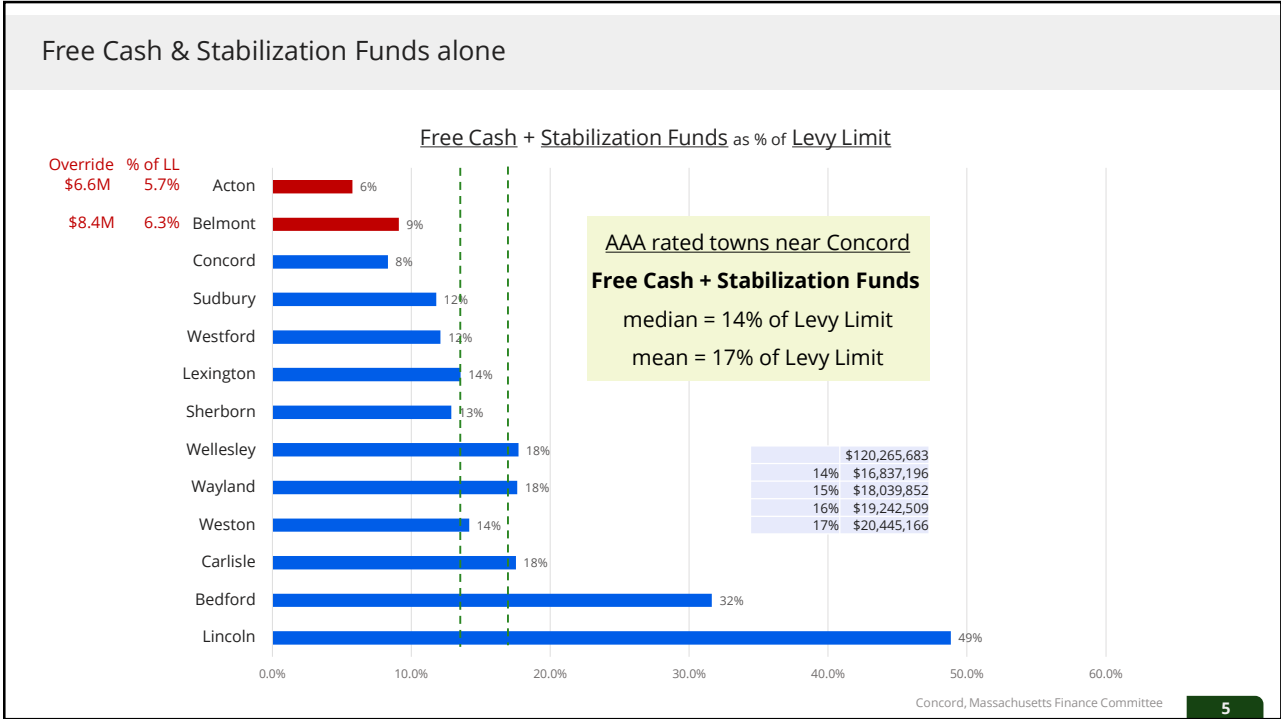
Finance Committee – Should we include Excess Levy Capacity in the metric?



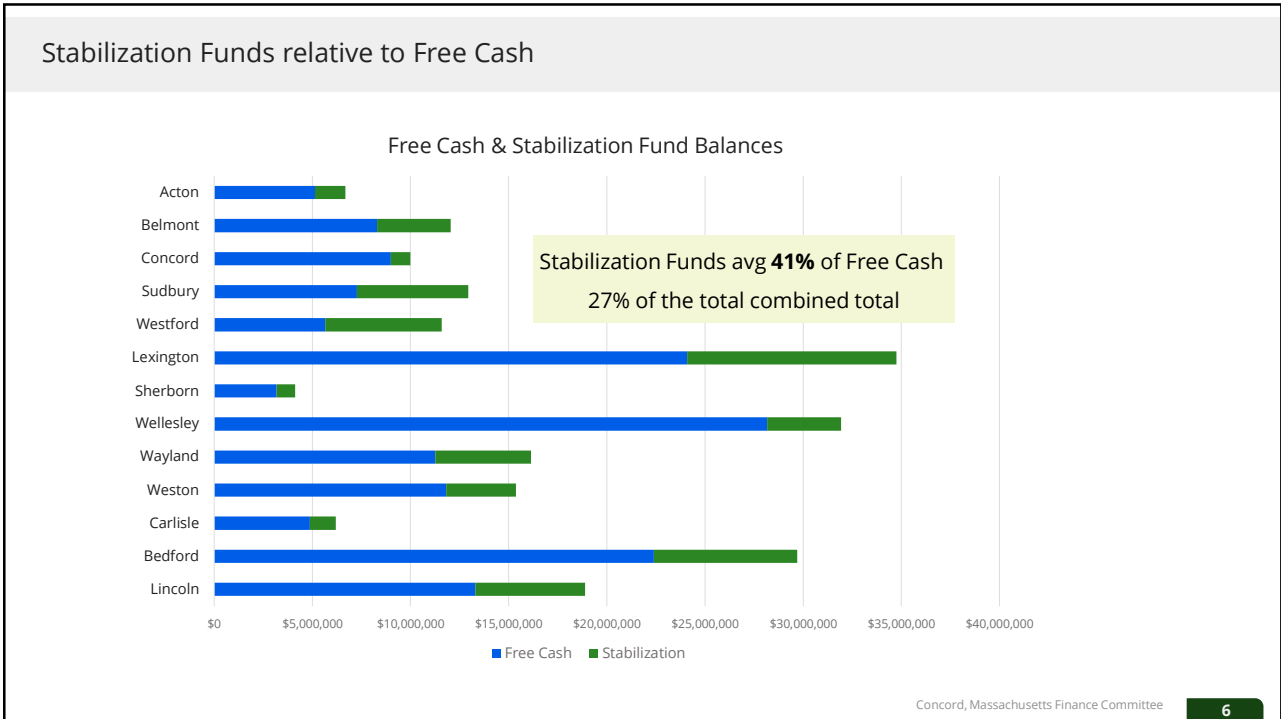
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Addendum

4



5



6

2025 Warrant Articles

	Article Name	Public Hearing
1	Choose Officers	
2	Meeting Procedure	Finance Committee
3	FY25 Budget Line-Item Adjustments	Finance Committee
4	FY26 Budget	Finance Committee
5	FY26 Capital Improvement and Debt Plan	Finance Committee
6	OPEB Trust Fund Appropriation	Finance Committee
7	OPEB Trust Fund Expense	Finance Committee
8	Retirement Board Stipends	Finance Committee
9	Creation of Capital and Debt Stabilization Funds	Finance Committee
10	General Stabilization Fund Appropriation	Finance Committee
11	HERO Act	Finance Committee
12	Minuteman Regional Technical School District Budget	Finance Committee
13	Concord-Carlisle Regional School District Budget	Finance Committee
14	Concord Public Schools Operating Budget	Finance Committee
15	Concord Public Schools Capital Budget	Finance Committee
16	Non-Resident Tuition Revolving Fund	Finance Committee
17	Facilities Rental Revolving Fund	Finance Committee
18	Authority to Contract for up to Five Years for Selected Items	Finance Committee
19	Amenities Building	Finance Committee
20	Amenities Building	Finance Committee
21	CMS Stabilization Fund Appropriation	Finance Committee
22	Transfer of Peabody School and Appropriate Funds	Finance Committee
23	2229 Main Street	Finance Committee
24	Debt Exlcusion for Road Maintenance	Finance Committee
25	Betterments for Temporary Improvements - Darton Street and Dover Street	Finance Committee
26	MCI Concord - Wastewater Planning	Finance Committee
27	Stormwater System Expenditures	Finance Committee
28	Community Preservation Appropriation Recommendations	Finance Committee
29	Authorize Expenditure of Revolving Funds under Mass. Gen. Laws 44 § 53 E1/2	Finance Committee
30	Light Fund Budget and PILOT Payment	Finance Committee
31	Solid Waste Fund Budget	Finance Committee
32	Sewer Fund Budget	Finance Committee
33	Sewer Improvement Fund Budget	Finance Committee
34	Water System Expenditures	Finance Committee
35	PEG Fund Budget	Finance Committee

36	Beede Swim and Fitness Center Enterprise Fund Budget	Finance Committee
37	Appropriate and Transfer Balance of Parking Meter Fund	Finance Committee
38	Unpaid Bills	Finance Committee
39	Debt Recission	Finance Committee
40	Amend Lease of Land Bylaw	Planning Board
41	Zoning Bylaw Amendment: Joint Parking Bylaw	Planning Board
42	Zoning Bylaw Amendment: General Housekeeping - Multiple Sections	Planning Board
43	Zoning Bylaw Amendment: ADU Bylaw	Planning Board
44	Zoning Bylaw Amendment: Floodplain Conservancy District Bylaw	Planning Board
45	Zoning Map - Floodplain Conservancy Overlay District Boundary	Planning Board
46	Citizen Petition: Zoning Bylaw Amendment: Personnal Wireless Communications Facility	Planning Board
47	General Bylaw Amendment: Sign Bylaw	Planning Board
48	Zoning Bylaw Amendment: Accessory Retail in Industrial	Planning Board
49	Zoning Bylaw Amendment: Commercial Parking	Planning Board
50	Zoning Bylaw Amendment: PRD Bylaw	Planning Board
51	Citizen Petition: Zoning Bylaw Amendment: Continuing Care Retirement Community Overlay District	Planning Board
52	Ratify Personnel Board Actions	Select Board
53	Ratify Personnel Board Classificaiton & Compensation Plan	Select Board
54	Home Rule Petition: Remote Participation at Town Meetings	Select Board
55	Citizen Petition: Ranked Choice Voting for Concord Elections	Select Board
56	Accept Easement for Verizon - 835-923 Old Marlboro Road	Select Board
57	Select Board to Accept Easements	Select Board
58	Citizen Petition: Protect Orchard House from Storm Runoff	Select Board
59	Citizen Petition: Ban SGARs	Select Board
60	Hear Reports	N/A

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Highly Recommended: Financial Reserves

Importance of building financial reserves using sound formal policies governing their funding, use and replenishment.

Author: Financial Management Resource Bureau

The DLS [Financial Management Resource Bureau \(/financial-management-resource-bureau\)](#) (formerly the Technical Assistance Bureau) has offered financial management advice to municipalities across the state for over 30 years. To share this guidance more broadly, we thought it would be helpful to highlight some of our more useful, timely, or interesting recommendations for the benefit of City & Town readers.

Cities and towns should manage reserves based on sound formal policies governing their funding, use, and replenishment. Over the last two years, communities have followed conservative budgeting practices,

delayed capital investment, and seen an influx of federal assistance which has resulted in historically high reserve levels. Therefore, as we enter this next season of municipal budgeting and financial planning, and with anticipation gaining for an economic downturn, it is more important than ever for local officials to review and update their strategy on building and expending reserves.

When well-planned, a community can use its reserves to protect from the usual unevenness in revenue and expenditure patterns that occur with changes in economic conditions, finance emergencies and other unforeseen needs, accrue money for specific future purposes, or in limited instances, serve as revenue sources for the annual budget. It is important that communities maintain financial flexibility to ensure they are in a position to react and respond to financial challenges without incurring significant financial stress. In all cases, reserves should be used to fund unanticipated or one-time costs rather than to regularly fund operating expenses unless provisions are made to replenish the reserves. The following reserve types are available to communities to support financial stability.

- Annual Reserve Funds – Cities, under [M.G.L. c. 40, §5A](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter40/Section5A) (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter40/Section5A>) and towns provided by [M.G.L. c. 40, §6](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter40/Section6) (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter40/Section6>) establish reserve funds appropriated as part of the annual budget, to provide for extraordinary or unforeseen expenditures. The purpose of this reserve is to meet unexpected increases in departmental operational costs, such as legal fees, major equipment repairs, and unanticipated increases in service costs. The amount of appropriation reflects a financial management decision. During difficult economic periods, a higher reserve can meet the expectation of more frequent transfer requests from departments that struggle with lean budgets. During periods of revenue growth when departments are given more spending latitude, the likelihood of fewer requests justifies a lower reserve balance. Given the diverse range of financial conditions among communities, there is no consensus best practice on an appropriate reserve

fund size, either in absolute dollars or as a percentage of the total budget. Historical practice can serve as a guide if reserve fund transfers have been tightly managed under consistent rules.

- General Stabilization Funds – Communities establish general stabilization funds ([M.G.L. c. 40, §5B](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter40/Section5B) (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter40/Section5B>)) as reserve accounts to provide emergency funds for use in a major or significant event, such as natural disaster, an uninsured loss, damage to a capital asset, or prolonged decrease in revenue. Although a general stabilization fund may be appropriated for any lawful purpose, withdrawals should be limited to mitigating emergencies or other unanticipated events that cannot be supported by current general fund appropriations. A community's target balance for a general stabilization fund varies by budget, experience, and other available reserves. A recommended goal is typically in the five to seven percent of the current operating budget range.
- Special Purpose Stabilization Funds – A community can create special purpose stabilization funds and designate specific allowable expenses. The most common special purpose stabilization fund is for funding capital related project, equipment, and maintenance. Other special purpose funds include vehicle replacement, technology upgrades, and road maintenance. Target balances should be defined based on the specific purpose and expenditures; however, these reserves may be supported by dedicating a particular fee, charge, or other receipt to provide a consistent funding source. More information on [stabilization funds](https://dlsgateway.dor.state.ma.us/gateway/DLSPublic/IgrMaintenance/Index/811) (<https://dlsgateway.dor.state.ma.us/gateway/DLSPublic/IgrMaintenance/Index/811>) can be found via the link.
- Free Cash – Free cash is the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the prior year, or simply the available fund balance in the general fund as of June 30. Because free cash is based on the annual financial operations as certified by the Bureau of Accounts, the amount of certified free cash cannot be known with certainty during the fiscal year. Therefore, we recommend that as much as practicable, communities limit their use of free cash to funding one-time expenditures (e.g., capital projects, snow and ice deficits, or emergencies), or use it to

fund other reserves. Further, we recommend defining a target balance for free cash certification as a percentage of the general fund budget, such as five to seven percent, and striving to keep a targeted year-end unappropriated free cash balance to fund the next certification.

- Other Continuing Balance Accounts – State statute allows communities to establish accounts that protect against financial consequences of certain risks and liabilities. These include the account for allowance for abatements and exemptions, known as the overlay, and accounts for future expenses for unemployment compensation, workers' compensation, compensated absences, and retirement. These accounts are not closed at the end of the fiscal year and should be funded and routinely monitored to ensure that the reserves are adequate but not overfunded.

We consistently recommend that communities review and update all financial policies at the beginning of the budget season. Specifically to reserve funds, confirm the policies:

- Establish target balances for the stabilization fund, annual free cash, and other reserves, either as a total dollar amount or as a percentage of the annual budget. It will set a schedule of annual appropriations (e.g., to stabilization) or limitations on use (e.g., of free cash) designed to gradually reach and sustain the target balances over time.
- Direct the use of all or portions of free cash as a funding source for stabilization or as an outlay for one-time capital projects. It can also direct the use of revenue from a specific, recurring income source (e.g., rental income) for a special purpose stabilization fund.
- Restrict the use of unexpected, nonrecurring revenue, or surplus revenue, to one-time costs.
- Restrict the use of stabilization funds to nonrecurring expenditures and only in amounts above a certain dollar threshold. Set similar guidelines on the use of free cash.
- Measure performance to policy statements and determine remedies for noncompliance.

More information on reserve funds and financial planning can be found on our website in [Municipal Finance Best Practices Training and Resources webpage](#) (/info-details/municipal-finance-best-practices-training-and-resources).

Helpful Resources

[Municipal Finance Training and Resource Center](#)

(/municipal-finance-training-and-resource-center)

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For any municipality criticized for operating in perpetual crisis mode, allowing municipal assets to deteriorate, or being generally shortsighted, special purpose stabilization funds can provide an effective planning tool. Under [M.G.L. c. 40 § 5B](#), a city or town can create multiple stabilization funds and assign a different purpose to each. The community may also take advantage of a unique funding source available under [M.G.L. c. 59, § 21C\(g\)](#).

An example of a special purpose stabilization fund would be one created to supplement state reimbursements received under Chapter 90 to cover the costs of an ongoing street improvement program. A fund established solely to pay for building repair and maintenance would be another. A city or town might set up a fund to finance a vehicle replacement program. In this example, a community anticipating the need to purchase a \$400,000 fire truck in five years could reserve \$80,000 a year in such a fund and retain the interest earned.

A special purpose stabilization fund helps a community to:

- Think long term. Any program to replace vehicles, maintain buildings, or improve roads requires ongoing evaluation of the assets, management of a repair/replace schedule, and calculations of long-term projected costs.
- Save money. If a community purchases a \$400,000 fire truck by borrowing over 15 years instead of paying cash in full, interest payments could add about \$150,000 to the total cost, depending on rates. Even if this represents a nominal impact on the tax rate, the community can instead achieve a savings or expend the money elsewhere.
- Manage debt. A plan to accumulate cash over time and pay outright for a moderate-range capital expenditures helps preserve debt capacity for major, higher-dollar purchases or projects. An approach that balances debt with pay-as-you-go practices and protects against unforeseen costs is viewed in a positive light by credit rating agencies.
- Build resident confidence in government. Special purpose stabilization funds directly address resident concerns and provide assurance that money appropriated for a particular purpose will be used for that purpose and not be diverted.

The creation of a special purpose stabilization fund requires a two-thirds vote of a city or town council, town meeting, or district prudential (or similar) committee, and this vote must clearly define the purpose of the fund being established. As with a general stabilization fund, a city or town council, district committee, or town meeting may appropriate into a special stabilization fund by majority vote and may appropriate out of one by two-thirds vote.

There are three options for building up the balance in special purpose stabilization fund. One is as a traditional appropriation, presented either as a budget line item or in a separate article and sourced from within the levy or from other general fund revenues, such as a transfer of funds from another account. The second funding option is a unique type of Proposition 2½ override. Like a general override, additional tax revenue can be raised year after year without a communitywide ballot question beyond the year of inception. For this kind of override, however, the addition to the levy limit can be discontinued in a future year. Third, any fee, charge or other receipt may be dedicated to a stabilization fund, except locally assessed taxes, excises and property tax surcharges, or revenues reserved by law for a particular purpose, such as betterments that are dedicated to pay debt services.

In each succeeding year after a community has approved a stabilization fund override, the select board, city council or town council can continue the additional tax earmarked for the fund or may lower it, defer it, or resume a prior deferral solely through an annual two-thirds “appropriation” vote. The additional tax that can be appropriated for any year is limited to 102.5 percent of the amount when it was last appropriated.

For example, in FY2017, residents approve a \$100,000 override for a special purpose stabilization fund and town meeting appropriates that amount. In FY2018, \$102,500 (1.025 x \$100,000) is available for "appropriation" and that entire amount is "appropriated." For FY2019, \$105,062 is available (1.025 x \$102,500), but only \$80,000 is "appropriated." The amount available in FY2020 now becomes \$82,000 (1.025 x \$80,000), but the select board choose to make no appropriation. The amount available in FY2021 is \$82,000 (1.025 x last appropriation made, which was \$80,000 in FY2016).

Building up stabilization balances through an override unquestionably involves an increase to the tax levy but, as important, the creation of a special purpose stabilization fund provide a means for a municipality to respond to resident concerns about a lack of long-term planning. If considered thoughtfully and implemented prudently, these funds offer strategic mechanisms to help plan for future costs. Ultimately, they are most effective as a revenue source for anticipated expenditures, similar to a savings account. They work best when used to build moderate balances and pay midlevel expenditures the community will eventually need to make, like building maintenance, road repairs, and vehicle purchases.

For more information, please see the Information Guideline Release [2017-20 Stabilization Funds](#)



CONCORD PUBLIC WORKS
ENGINEERING DIVISION

ASSET MANAGEMENT SUMMARY & INVESTMENT STRATEGY

Prepared by Stantec and Concord Public Works



Road Pavement



Sidewalks



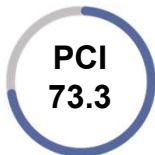
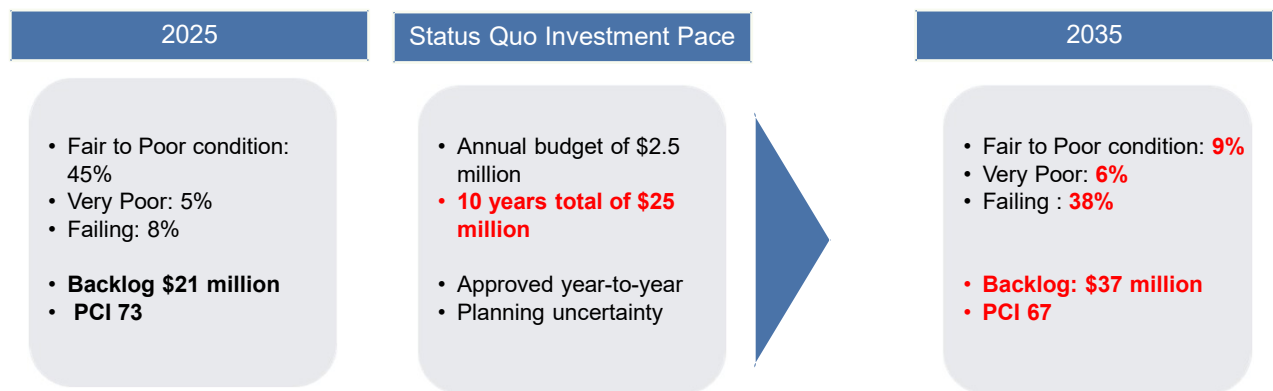
Road Safety Improvements

1

Finance Committee Meeting 2/27/2025

1

Concord's Pavement Management Today

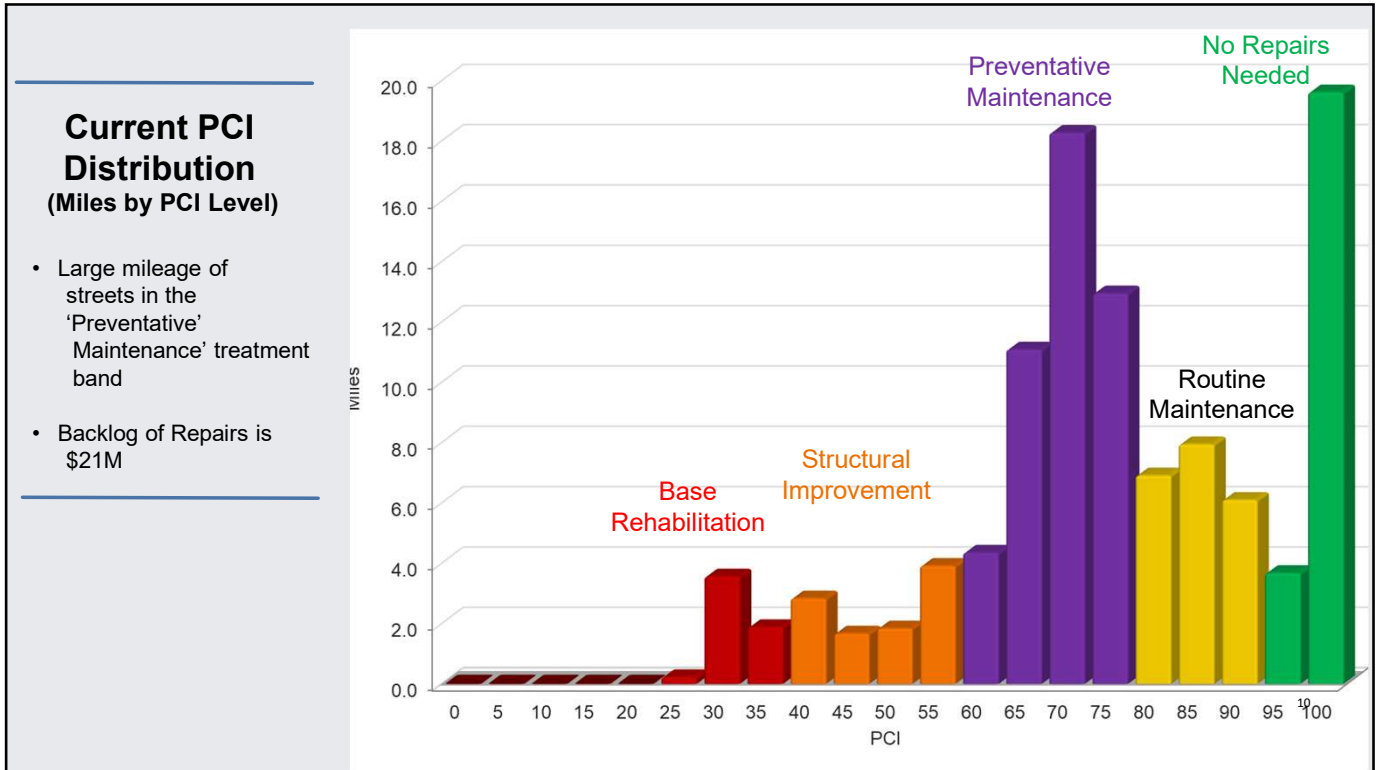


As of December 2024 Concord's average PCI is 73.3

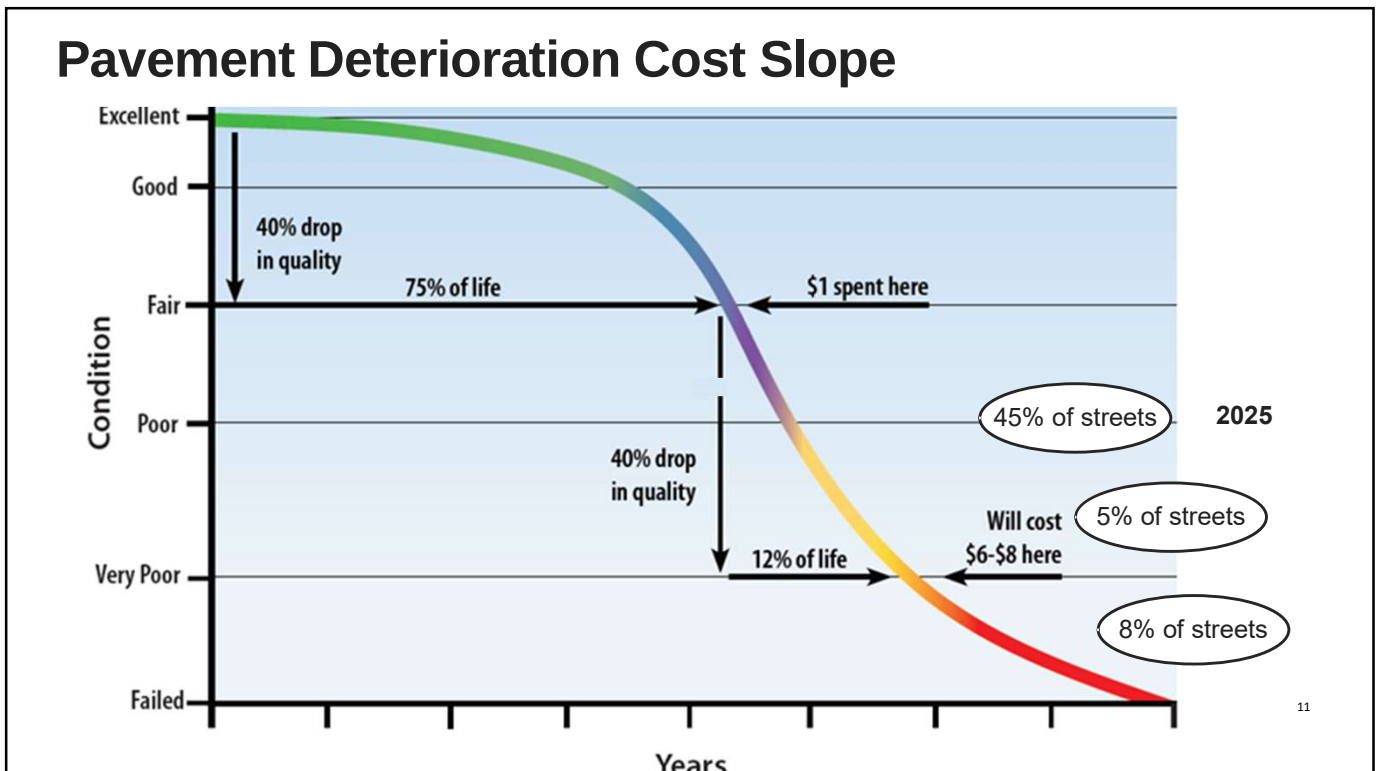
- This places the Town's average roadway condition at the top of Preventative Maintenance treatment band (PCI range 52-75)
- This PCI average represents a roadway network in "Fair" condition

2

2

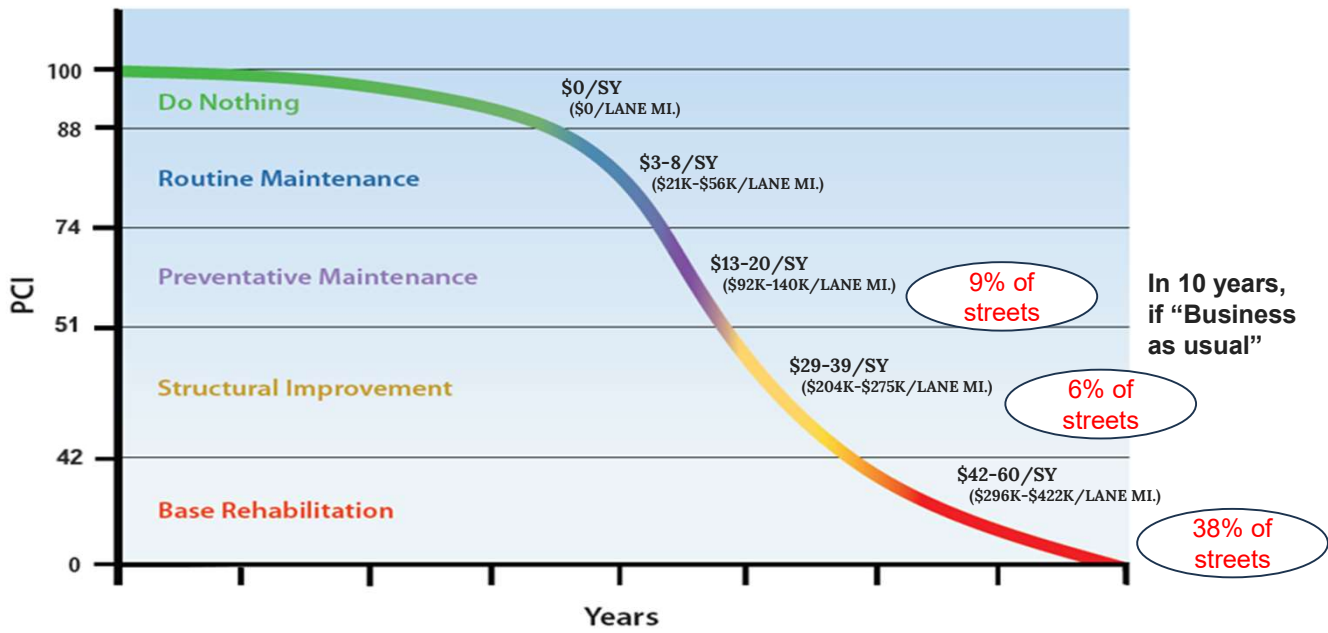


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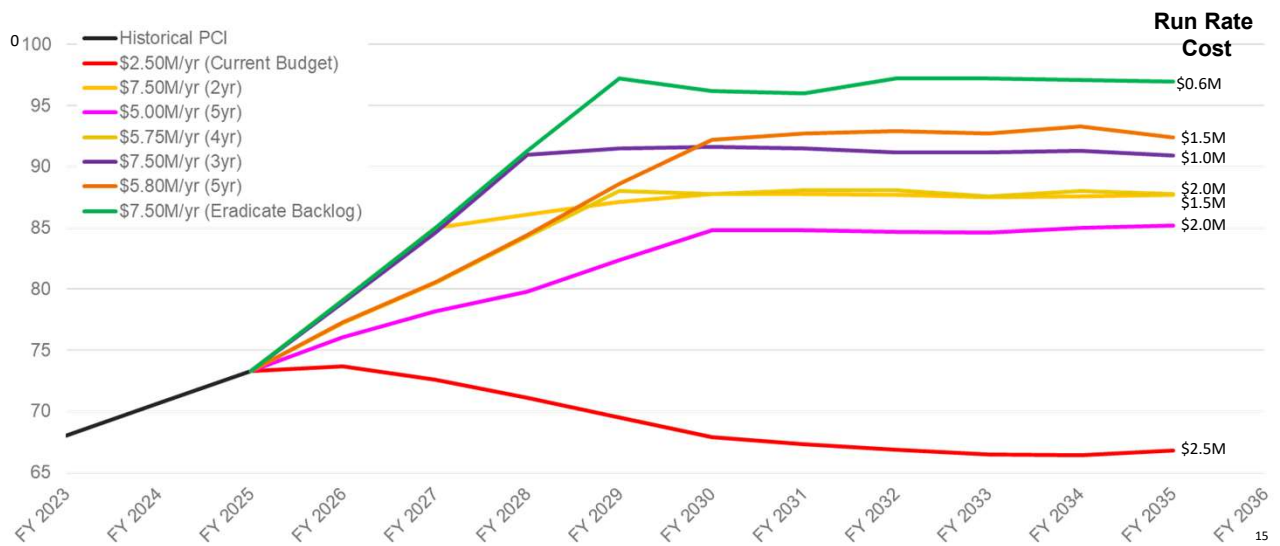
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Pavement Management Cost Slope



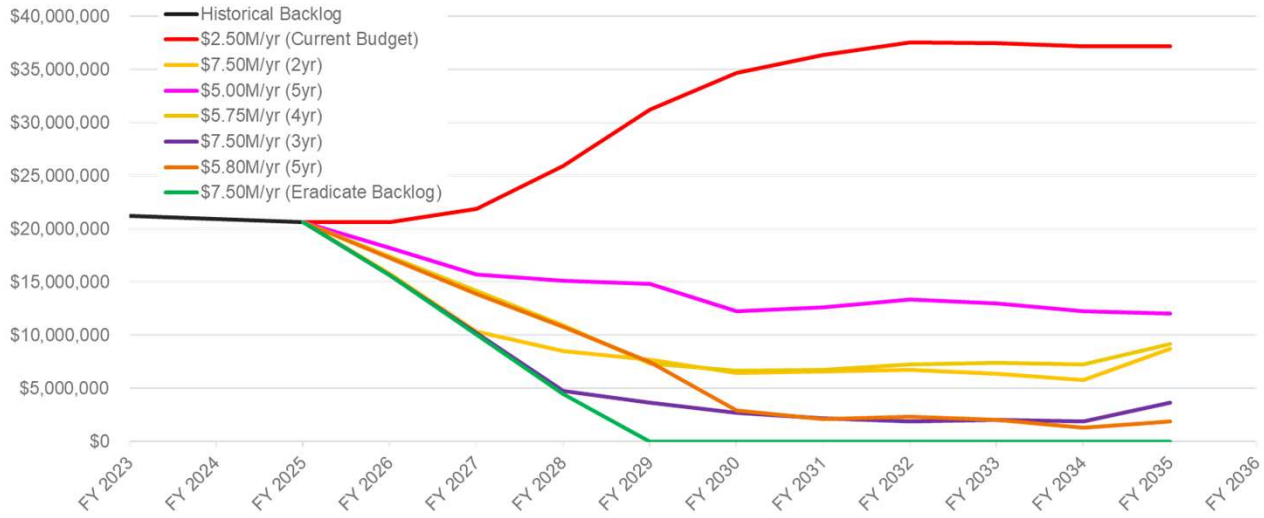
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PCI Projections for Budget Options



6

Backlog Projections for Budget Options



16

7

Suggested Pavement Repair Funding Program

- Increases average roadway network PCI to a higher level 'good' condition index 88-91
- This model better reduces the backlog across all treatment bands
- This model indicates lower annual subsequent long-term run rate cost
- \$19-25M more Capital efficient than status quo**
- Allows additional borrowed money to address other sidewalk and safety improvements**
- (Note **Bolded** is for Tier III Borrowing of \$5M or more)

Year	PCI to 68	PCI to 85	PCI to 85	PCI to 88	PCI to 91	PCI to 92	PCI to 97
	Current Budget	\$15M Tier III	\$25 Tier III	\$23M Tier III	\$22.5M Tier III	\$29M Tier III	\$35.4M (Eradicate Backlog)
FY 2026	\$2.50M	\$7.50M	\$5.00M	\$5.75M	\$7.50M	\$5.80M	\$7.50M
FY 2027	\$2.50M	\$7.50M	\$5.00M	\$5.75M	\$7.50M	\$5.80M	\$7.50M
FY 2028	\$2.50M	\$3.00M	\$5.00M	\$5.75M	\$7.50M	\$5.80M	\$7.50M
FY 2029	\$2.50M	\$3.00M	\$5.00M	\$5.75M	\$2.00M	\$5.80M	\$7.50M
FY 2030	\$2.50M	\$3.00M	\$5.00M	\$2.00M	\$2.00M	\$5.80M	\$5.40M
5 Yr Total	\$12.50M	\$24.00M	\$25.00M	\$25.00M	\$26.50M	\$29.00M	\$35.40M
FY 2031	\$2.50M	\$2.00M	\$2.00M	\$2.00M	\$2.00M	\$2.00M	\$600k
FY 2032	\$2.50M	\$2.00M	\$2.00M	\$2.00M	\$2.00M	\$2.00M	\$600k
FY 2033	\$2.50M	\$2.00M	\$2.00M	\$1.50M	\$1.00M	\$1.50M	\$600k
FY 2034	\$2.50M	\$2.00M	\$2.00M	\$1.50M	\$1.00M	\$1.50M	\$600k
FY 2035	\$2.50M	\$2.00M	\$2.00M	\$1.50M	\$1.00M	\$1.50M	\$600k
10 Yr Total	\$25.00M	\$34.00M	\$35.00M	\$33.50M	\$33.50M	\$37.50M	\$38.40M
Backlog	\$37.20M	\$9.10M	\$12.00M	\$9.10M	\$3.70M	\$1.90M	\$0.00

17

8

Suggested Pavement Repair Funding Program

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FY 2028	\$2.50M	\$3.00M	\$5.00M	\$5.75M	\$7.50M	\$5.80M	\$7.50M
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FY 2033	\$2.50M	\$2.00M	\$2.00M	\$1.50M	\$1.00M	\$1.50M	\$600k
FY 2034	\$2.50M	\$2.00M	\$2.00M	\$1.50M	\$1.00M	\$1.50M	\$600k
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17

9

Suggested Pavement Repair Funding Program

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FY 2027	\$2.50M	\$7.50M	\$5.00M	\$5.75M	\$7.50M	\$5.80M	\$7.50M
FY 2028	\$2.50M	\$3.00M	\$5.00M	\$5.75M	\$7.50M	\$5.80M	\$7.50M
FY 2029	\$2.50M	\$3.00M	\$5.00M	\$5.75M	\$2.00M	\$5.80M	\$7.50M
FY 2030	\$2.50M	\$3.00M	\$5.00M	\$2.00M	\$2.00M	\$5.80M	\$5.40M
5 Yr Total	\$12.50M	\$24.00M	\$25.00M	\$25.00M	\$26.50M	\$29.00M	\$35.40M
FY 2031	\$2.50M	\$2.00M	\$2.00M	\$2.00M	\$2.00M	\$2.00M	\$600k
FY 2032	\$2.50M	\$2.00M	\$2.00M	\$2.00M	\$2.00M	\$2.00M	\$600k
FY 2033	\$2.50M	\$2.00M	\$2.00M	\$1.50M	\$1.00M	\$1.50M	\$600k
FY 2034	\$2.50M	\$2.00M	\$2.00M	\$1.50M	\$1.00M	\$1.50M	\$600k
FY 2035	\$2.50M	\$2.00M	\$2.00M	\$1.50M	\$1.00M	\$1.50M	\$600k
10 Yr Total	\$25.00M	\$34.00M	\$35.00M	\$33.50M	\$33.50M	\$37.50M	\$38.40M
Backlog	\$37.20M	\$9.10M	\$12.00M	\$9.10M	\$3.70M	\$1.90M	\$0.00
10Yr Total + Backlog	\$62.20M	\$43.10M	\$47.00M	\$42.50M	\$37.20M	\$39.40M	\$38.40M

Net \$19-25M more efficient and 40-60% lower run rate than status quo

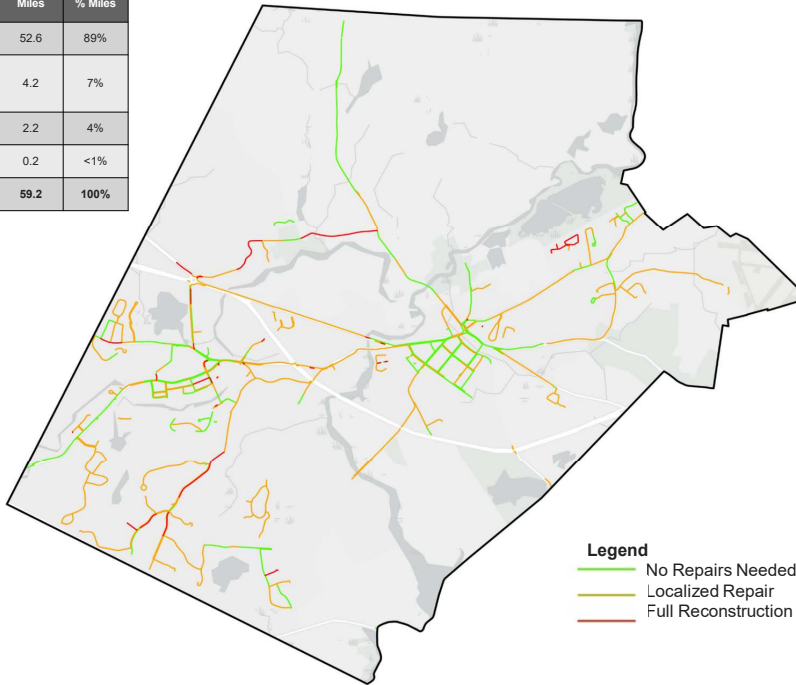
18

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Existing Sidewalk Conditions

- 59.2 miles of public sidewalks
- Current Avg. SCI is 74.2
- Current Backlog of Repairs is \$5,798,082
- Repairs include:
 - Localized – sawcutting and patching of sidewalk section and/or replacing a few sidewalk panels. Not completely built to ADA compliance.
 - Full Reconstruction – replacement of entire sidewalk. Built to ADA compliance.

Sidewalk Material	Miles	% Miles
HMA	52.6	89%
Portland Cement Concrete	4.2	7%
Stone Dust	2.2	4%
Brick	0.2	<1%
Total	59.2	100%



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Sidewalk Repairs Budget Scenarios

- Evaluated 4 different 5-year funding models targeting various town-wide SCIs
- Target resulting SCI between 72 and 81
- All models utilized 4% inflation rate

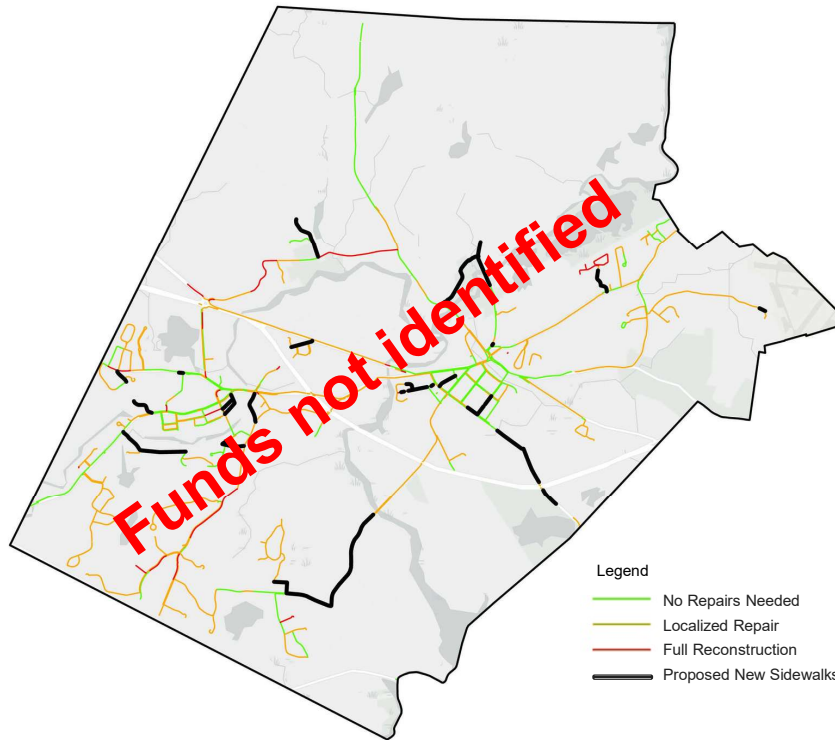
Year	\$650k/yr (5-yr)		\$750k/yr (5-yr)		\$1.0M/yr (5-yr)		\$1.2M/yr (5-yr)	
	SCI	Backlog	SCI	Backlog	SCI	Backlog	SCI	Backlog
Present	74.2	\$5,798,082	74.2	\$5,798,082	74.2	\$5,798,082	74.2	\$5,798,082
FY 2026	73.8	\$6,040,345	74.0	\$5,956,415	75.0	\$5,675,012	75.6	\$5,473,713
FY 2027	73.5	\$6,018,611	74.0	\$5,820,875	76.0	\$5,219,356	76.9	\$4,858,416
FY 2028	73.0	\$7,516,386	73.8	\$7,041,918	76.6	\$5,035,993	78.3	\$4,409,254
FY 2029	72.5	\$7,623,957	73.4	\$7,060,811	77.0	\$4,682,512	79.4	\$3,739,671
FY 2030	71.6	\$8,097,694	72.5	\$7,476,821	77.5	\$4,607,049	80.6	\$3,321,480

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Potential New Sidewalks

- Approximately 6.6 miles of proposed new sidewalks have been identified
- Assumed unit cost of \$400/LF for construction of new sidewalks
- Backlog for construction of new sidewalks is \$13,866,000



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Proposed 5 Year Spend Down

Component	Pavement: \$7.5M/yr (2yr) Ped/Bike: \$750k/yr	Pavement: \$7.5M/yr (2yr) Ped/Bike: \$1.0M/yr	Pavement: \$7.5M/yr (2yr) Ped/Bike: \$1.2M/yr	Pavement: \$5.75M/yr (4yr) Ped/Bike: \$650k/yr	Pavement: \$5.75M/yr (4yr) Ped/Bike: \$1.0M/yr	Pavement: \$5.75M/yr (4yr) Ped/Bike: \$1.2M/yr	Pavement: \$7.5M/yr (3yr) Ped/Bike: \$750k/yr	Pavement: \$7.5M/yr (3yr) Ped/Bike: \$1.0M/yr	Pavement: \$7.5M/yr (3yr) Ped/Bike: \$1.2M/yr	Pavement: \$5.8M/yr (5yr) Ped/Bike: \$750k/yr	Pavement: \$5.8M/yr (5yr) Ped/Bike: \$1.0M/yr	Pavement: \$5.8M/yr (5yr) Ped/Bike: \$1.2M/yr
Pavement	\$24.00M	\$24.00M	\$24.00M	\$25.00M	\$25.00M	\$25.00M	\$26.50M	\$26.50M	\$26.50M	\$29.00M	\$29.00M	\$29.00M
Pedestrian & Bike Safety Improvements	\$3.75M	\$5.00M	\$6.00M	\$3.25M	\$5.00M	\$6.00M	\$3.75M	\$5.00M	\$6.00M	\$3.75M	\$5.00M	\$6.00M
New Sidewalks	\$0.00M	\$0.00M	\$0.00M	\$0.00M	\$0.00M	\$0.00M	\$0.00M	\$0.00M	\$0.00M	\$0.00M	\$0.00M	\$0.00M
TOTAL*	\$27.75M	\$29.00M	\$30.00M	\$28.25M	\$30.00M	\$31.00M	\$30.25M	\$31.50M	\$32.50M	\$32.75M	\$34.00M	\$35.00M
Tier III	\$18.75M	\$20.00M	\$21.00M	\$25.60M	\$28.00M	\$30M	\$25.25M	\$26.5M	\$27.5M	\$27.75M	\$29.00M	\$30.00M

* - Does not include Chapter 90 Funds currently projected at \$650K/yr

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The Achievements

- Reduces “back-log” of Pavement Management Spending Needs Over Ten Years
- Include Significant Advancement of Safety/Transportation Elements
 - i.e. sidewalks, pedestrian crossings, intersectional modifications...
- Achieve higher efficiencies:
 - Larger scale multiyear projects
 - Improved planning/coordination for more ideal construction schedules
 - Improved Quality Control of work – reduced risk of working in colder weather
 - Reduced disturbance/impact on businesses and residents
 - Town More Competitive For State/Federal Grant Programs

Net \$19-25M
more efficient and
40-60% lower run rate than
status quo



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Stormwater Enterprise Fund Update

Finance Committee Meeting 02/27/2025



Concord Public Works

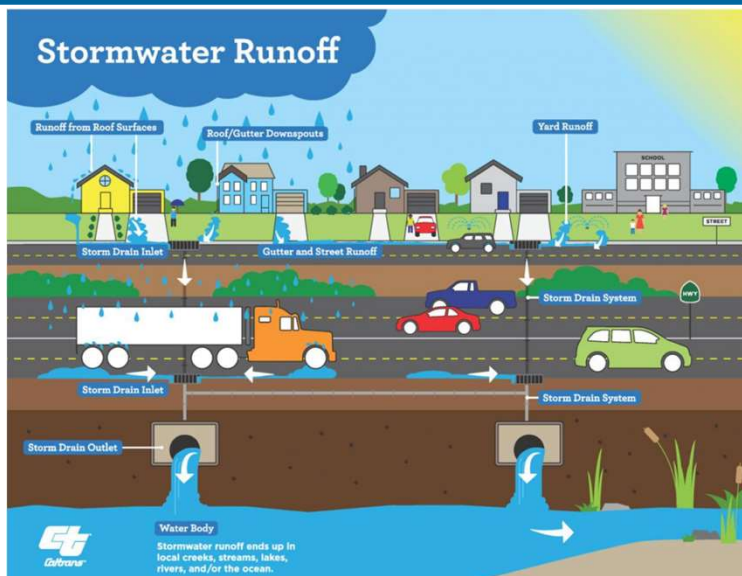
Alan Cathcart – CPW Director

Stephen Dookran – Town Engineer

Samiksha Poudel – Stormwater Engineer

1

Stormwater

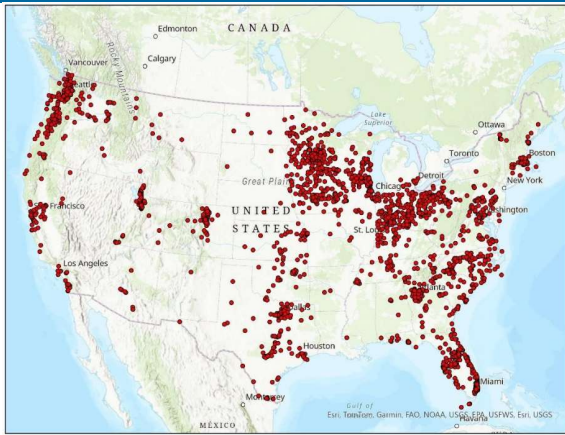


Stormwater is rain or melting snow that flows over land or impervious surfaces - paved streets, parking lots, building rooftops.

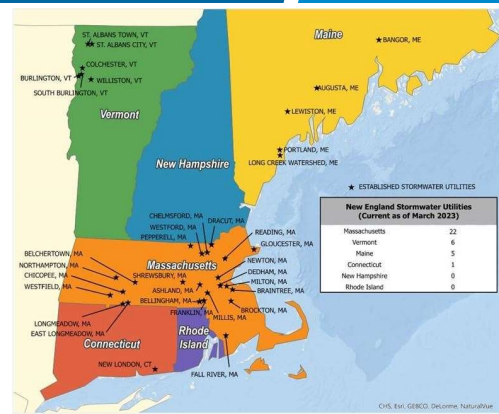
Urban areas have less vegetation, more impervious surfaces - less rain able to infiltrate into ground, more runoff generated.

2

Stormwater enterprise funds in United States and Massachusetts



Implemented in More than 2,100 communities across the United States



Implemented in about 22 communities in MA

3

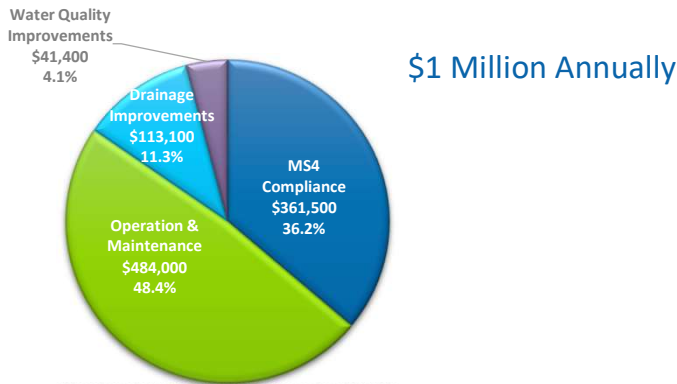
Stormwater Enterprise Fund Implementation



4

Projected Stormwater Budget

Town has shown interest in a stormwater enterprise for several years to achieve goals on preparedness for climate change, hazard mitigation, and the preservation of natural resources.



Capital Cost:

- Construction projects
- Equipment purchase

Non-Capital Cost:

- MS4 Permit compliance,
- Drainage mapping
- Wet weather outfall screening and sampling
- Catchment investigations to remove illicit discharges
- Asset management plan
- Routine Inspections and maintenance of BMPs
- Staffing needs

5

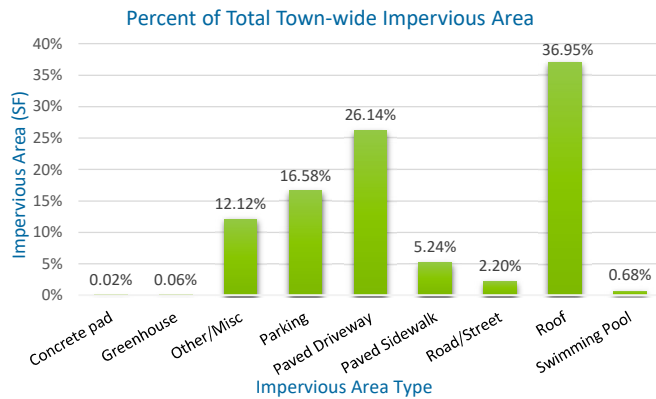
Stormwater Fee Structure

	1 to 3-Family Residential	Non-Residential & Larger Multi-Family Residential
Option 1	Flat Fee (\$118/year)	Impervious Area using ERU (\$118/ERU)
Option 2	4 Tiers Based on Impervious Area (Starting at \$41.30/year)	10 Tiers Based on Impervious Area (Starting at \$118/year)
Option 2B	5 Tiers Based on Impervious Area (Starting at \$41.30/year)	10 Tiers Based on Impervious Area (Starting at \$118/year)
Option 3	3 Tiers Based on Impervious Area (Starting at \$105.60/year)	10 Tiers Based on Impervious Area (Starting at \$118/year)

- October 9, 2024 PWC meeting reviewed various fee structures
- ERU = Equivalent Residential Unit

6

Stormwater Fee Structure



Various fee structures were analyzed based on the projected future costs of the Town's stormwater management program.

Fees calculated based on area of impervious surface within property.

Impervious surface types:

Concrete pads (e.g., utilities), Paved driveways, Paved walkways, Roofs, Parking, Road/street surfaces includes private roads in condo or apartment complexes, Swimming pools, Greenhouses, Other/Misc.

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Credit Policy

Small Residential Credit:

- Single-family homes, duplexes, and similar properties.
- Acceptable BMPs: Rain gardens, dry wells, and porous pavers.
- Credit: Up to 25% of the stormwater fee.

Non-Residential and Multi-Family Residential Credit:

- Commercial, industrial, and multi-family residential properties.
- Acceptable BMPs: Oil/Grit Separators, sediment forebays, rain gardens, constructed stormwater wetlands, filters, dry detention basins, wet basins, porous pavers.
- Credit: Up to 50% of stormwater fee.

Senior and Low-Income Discount:

- Residents in financial assistance programs.
- Credit: Up to 25% of stormwater fee.

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Stormwater Utility

What is a Stormwater Utility?

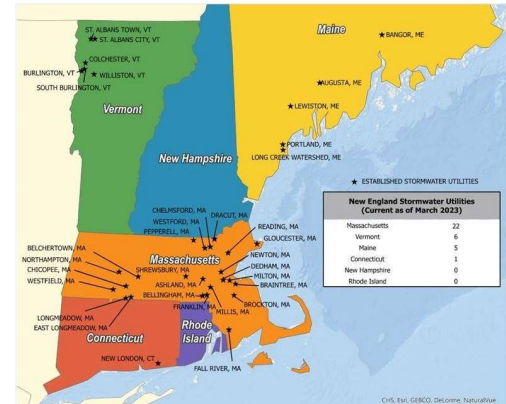
- An entity responsible for managing stormwater
- Funded by user fees from property owners based on their stormwater runoff contribution

Purpose:

- Provide consistent municipal funding for stormwater management
- Ensure compliance with MS4 Permit
- Reduce flooding: Improve storm drainage systems
- Rehabilitate aging infrastructure
- Invest in the Future: Support infrastructure upgrades
- Prepare for extreme weather events

Benefits

- Efficient allocation of town resources
- Enables long-term planning for stormwater needs
- Frees general funds for other municipal priorities





Concord Finance Committee
AGENDA ACTION REQUEST

February 27, 2025

8

2025 Annual Town Meeting

Discuss the FY26 Finance Committee Report

Requested by: FC Chair

Action Sought: Discussion

Proposed Motion(s)

Discussion Dependent

Additional Information

The Finance Committee chair requested this agenda item to discuss the planning process for completing the Finance Committee Report for Fiscal Year 2026.

Board Action

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

FinCom report – sections (using [last year’s report](#) as a template)

Section	Owner	Dependencies	Notes
Chair’s letter	Eric	May request stats from Anthony to support points	
Introduction	Don		Recast as an Executive Summary modeled on Cambridge. Add TAX IMPACT of Warrant Articles
Finance Committee responsibilities			Can re-use a lot of content from recent past reports – MOVE to back of report
Trends and anticipated challenges	Eric	Depends on where budget articles land	
Forecasted revenue and expenses		Will need lots of info from Anthony	
Concord’s budgeting approach			Can re-use a lot of content from recent past reports – may want to fold this into “Introduction” section
Five-year projection of real estate taxes	Lyndsey	Will need lots of info from Anthony	May want to fold this into “Forecasted revenue and expenses” section
Finance Committee guidelines	Lyndsey		Should spell out steps in our process (including new step of collaborating with Carlisle FinCom on CCRSD guideline)

Budget highlights		Will need lots of info from Anthony	
Conclusions			
Proposed budget appropriation		Will need lots of info from Anthony	
FinCom recommendations on \$ articles		Depends on warrant (closes 2/19)	Should assign owners to prep brief narratives across all 15 FinCom members
Appendices			TBD on content

Another set of inputs for the report is the very dated (type-written!) [“Finance Committee Charge” document on our web site here](#), which specifies what should be included in our annual report. It includes the following items (I include my own thoughts on these in line):

Items to be covered in FinCom report per “Finance Committee Charge”	Eric’s thoughts on if/how to cover
Schedule of charges to the town for State and County services and controls	Not sure what this is – Anthony may be able to clarify. May be covered by our “Forecasted revenues and expenses” section
Schedule of estimated town receipts	Covered by our “Forecasted revenues and expenses” section
Estimated total to be raised by taxation	Covered by our “Forecasted revenues and expenses” section
Assessed valuation and estimated tax rate	Covered by our “Five-year projection of real estate taxes”
Table of town debt	Covered in a few places in our existing framework
Table of tax rate comparisons	Covered by our “Five-year projection of real estate taxes”

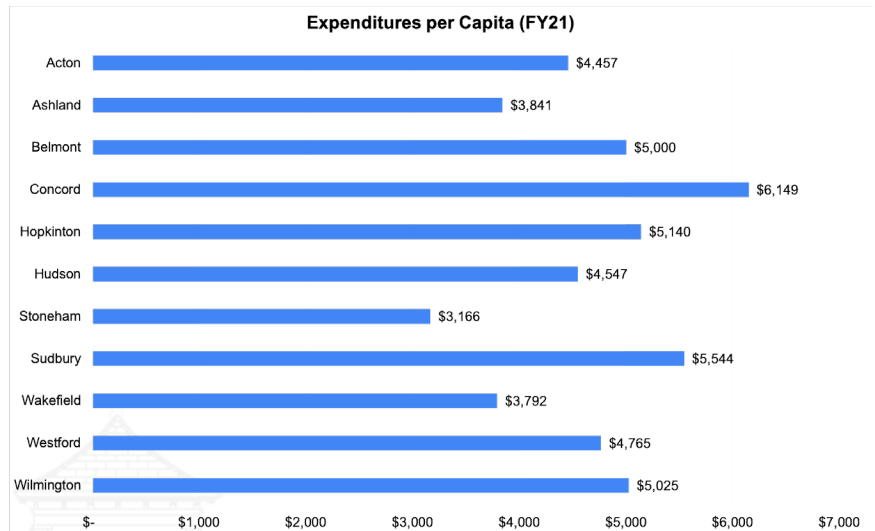
Table of transfers from the reserve fund	May be “N/A” (I don’t believe we’ve had any this year)
A report on the status of the excess and deficiency account	This may be referring to reserves (“E&D” is what the schools now use) – to be included in “Trends...”
A narrative report on items of special importance	Covered in a few places in our existing framework (“Chair’s letter,” “Introduction,” “Trends...”)

SPENDING AND TAXES

Having the proper levels of spending and taxes is crucial for the functioning of a well-run municipality that ensures sustainability of operations while being responsive to community needs. The following information shows how Acton compares with neighboring communities in terms of total per capita spending, average residential tax bill, and annual budget growth. Metrics are benchmarked against comparable communities located in Middlesex County with an Open Town Meeting form of government and a population between 18,000 and 30,000.

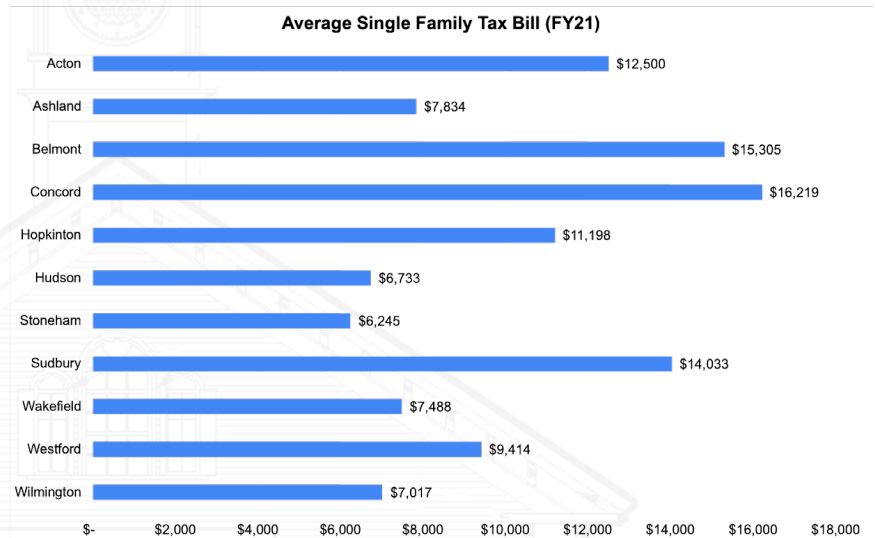
TOTAL PER CAPITA SPENDING

- Total per capita spending is determined by using the most recent numbers posted to the Mass. Department of Revenue Division of Local Services (DLS) databank reports.
- Population and expenditure numbers are based on Fiscal Year 2021.
- The chart to the right demonstrates Acton (\$4,457) ranks in a normal range of the comparison group for per capita spending.
- *Source: MA DOR Division of Local Services Databank*



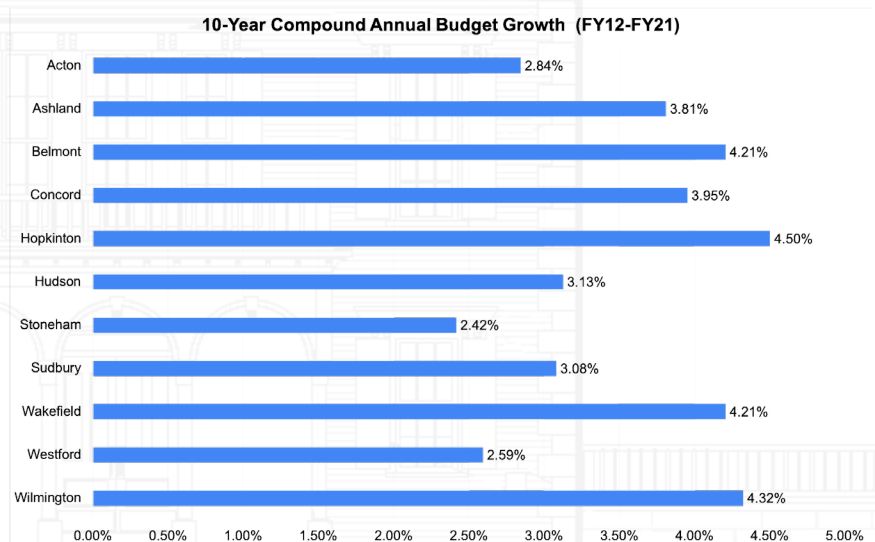
AVERAGE SINGLE FAMILY TAX BILL

- The average single-family tax bill metric is often used to measure budgetary impact on taxpayers.
- The chart to the right demonstrates Acton's average single family tax bill (\$12,500) ranks in the median of the comparison group.
- *Source: MA DOR Division of Local Services Databank*



ANNUAL BUDGET GROWTH

- The annual growth of a municipal budget can vary depending on service levels, new projects and initiatives, and community priorities.
- The 10-year compound annual budget growth rate can be used to measure a community's spending over a longer period of time rather than year-over-year.
- The chart to the right demonstrates Acton's 10-year annual budget growth tax rate (2.84%) is lower than most of the comparable communities.
- *Source: MA DOR Division of Local Services Databank*

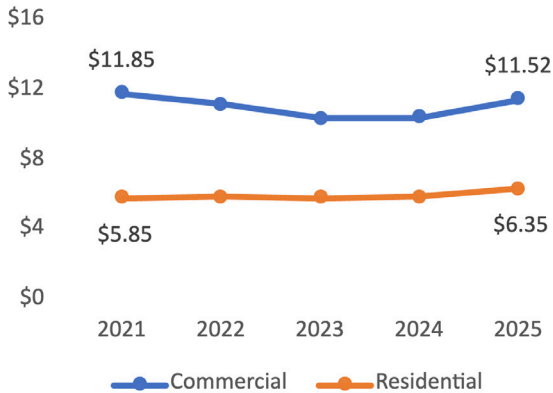


Executive Summary Fiscal Year 2025



This Executive Summary, in response to City Council requests, summarizes information contained in the City Manager's recommendations for the required votes by the City Council to establish the FY25 residential and commercial tax rates by the Board of Assessors and the Massachusetts Department of Revenue. Responsible and responsive fiscal policies and practices are key to addressing the challenge of balancing expansion and investment in new programs and initiatives, while also minimizing the impact of increases on taxpayers.

Property Tax Rates

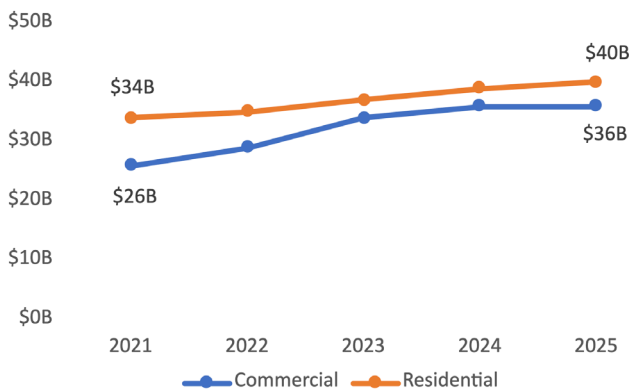


Assessed Values by Class

Property Type	FY25	Percentage
Residential Property	40,134,122,674	53%
Commercial Property	14,876,049,975	20%
Industrial Property	18,693,244,738	25%
Personal Property	2,537,182,263	3%
Total Assessed Value	76,240,599,650	100%

For FY25, the total assessed value of taxable property is \$76.2 billion, a \$357 million increase over FY24. This is a less than 1% increase over the FY24 values. The much smaller increase than we have seen in past fiscal years indicates the softening of the commercial and industrial markets and the sluggish residential market with little inventory and high interest rates.

Property Value



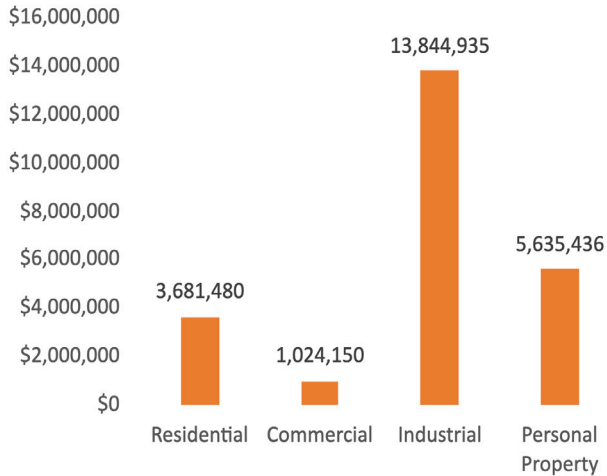
For FY25, the residential share of the levy has held steady at 33.8%. This is the same as in FY24. The commercial share of the levy also remains at 66.2%.

This year both the residential and commercial property tax rates will increase. The residential tax rate has increased from \$5.92 to \$6.35. The commercial rate has also increased from \$10.46 to \$11.52. For FY25, we are seeing relatively flat appreciation in the residential market and downward trends in the commercial and industrial markets.

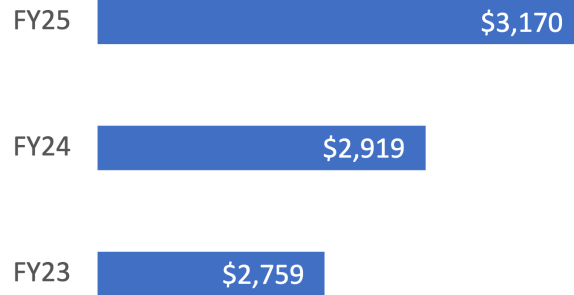
Change in the Median Value and Tax Bill by property class

	FY24 Value	FY24 Tax Bill	FY25 Value	FY25 Tax Bill	Dollar Change
Single Family	\$1,754,550	\$7,468	\$1,767,700	\$8,055	\$587
Condominium	\$750,900	\$1,527	\$767,300	\$1,702	\$175
Two Family	\$1,596,900	\$6,535	\$1,594,700	\$6,956	\$421
Three Family	\$1,848,300	\$8,023	\$1,857,550	\$8,625	\$602

FY25 New Growth by class Tax Levy



Residential Exemptions Tax Savings



The residential exemption reduces the property tax bill by excluding a portion of the residential property value from taxation for qualified homeowners.

FY25 — Values and New Growth

FY25 values are as of 1/1/2024 and based on market activity that occurred during calendar year 2023. Most residential classes saw fairly flat values. Higher interest rates and low inventory held sale price appreciation in check. Class A, B and C office buildings and lab sectors are showing the effects of higher vacancy rates and higher supply in the lab development pipeline. Additionally, the impact of hybrid work continues as companies analyze square footage needs.

The new growth for FY25 was buoyed by the Volpe site. MIT has completed the new US General Services Administration building, which is a 400,000 sqft state of the art research facility. The remaining 10 acres of the site, transferred to MIT on January 26th for \$750 million. This moves the exempt Federal land to a taxable, mixed use development. This will allow for continued growth for the next 5-10 years for this Kendall Square site.

Comparison of Residential Percent of Tax Levy Paid

Municipality	Residential Percentage of Property Tax	Cmrc/Ind/PP Percentage of Property Taxes	Res Tax Rate	Commercial Rate
Newton	85.3	14.7	9.76	18.33
Brookline	83.9	16.1	9.77	16.41
Somerville	67.1	32.9	10.52	18.20
Watertown	50	50	11.70	23.08
Boston	41.7	58.3	10.90	25.27
Cambridge	33.8	66.2	6.35	11.52

Cambridge is FY25, all others using FY24.