



**Town of Concord**  
Finance Committee  
22 Monument Square  
Concord, Massachusetts 01742-0535

**Concord Finance Committee Agenda -  
June 22, 2023, at 7:00PM**

**Hybrid Meeting:  
Select Board Conference Room, Town House, 2<sup>nd</sup> Floor, 22 Monument Square, and  
via Zoom:**

Join Zoom Meeting

<https://us02web.zoom.us/j/85691483373?pwd=MFpuNVFQNFBCSTh2cEtSdFAXRmNHQT09>

Meeting ID: 856 9148 3373

Passcode: 272471

**Agenda**

1. Call to Order
2. Public Comment
3. Annual Town Meeting debrief with the Moderator
4. Update on Follow Up Items
5. Update from Chair's Breakfast (as applicable)
6. Liaison Reports/Updates
7. Finance Committee Communication Task Force Committee update and discussion
8. Capital Plan Primer & Town Process
9. Potential Topics/Objectives for FY2024
10. Updated Calendar
11. Approve Meeting Minutes (as may be available)
12. Public Comment
13. Correspondence
14. Review Follow Up Items
15. Adjourn

**Reminders:**

• **Next Meeting:**

*July 13 (Thursday) 7:00pm - regular meeting*

Supporting materials for agenda items are available online at [www.concordma.gov/fcmtgdocs](http://www.concordma.gov/fcmtgdocs) . Materials are generally uploaded on the Tuesday prior to the Regular Meeting. If any member has materials they would like to present for discussion, please inform the chair in advance of the meeting.

## Agenda Item 5:

Updates from Chair's Breakfast

Agenda Item 7:

Finance Committee Communications  
Task Force Committee  
Update & Discussion

# Finance Committee Communications Task Force

Findings and Recommendations

# Problem and Solution

- The FinCom needs to better explain its fundamental responsibility of balancing Town and School needs with prudent financial responsibility
- A revised approach for -
  - communicating our role and responsibilities
  - providing timely information to all residents
  - increasing our level of engagement with residents

# Proposed Multi-Step Approach

- **Phased** approach –
  - Inform residents of FinCom’s role and advisory responsibility (August)
    - “big picture” of what we do
  - Communicate (September through October/November)
    - how the guidelines process works
    - the timeline of the process
    - its implications to the budget and taxpayers

# Proposed Multi-Step Approach

- **Continuous** approach –
  - Outreach to residents and groups/organizations to...
    - Provide timely and new financial information
    - Inform on key upcoming FinCom meetings
    - Report about relevant topics with current and/or future financial impacts
  - Outreach methods
    - FinCom webpage and Town's email alerts
    - Concord Bridge and Concord Journal
    - SB, Schools, Council on Aging, LWVCC forums
    - Local Clubs and web-based groups

# Communications Cadence - draft



Informational Releases

Community-based Outreach

# Discussion

- Comments – process and approach
- Suggestions - outreach
- Implementation – level of personal involvement

# Leads & Next Steps

Item	Leads	Comments
Informational Releases	<ul style="list-style-type: none"><li>• GL Clerk</li><li>• GL and FC Chairs approve</li></ul>	<ul style="list-style-type: none"><li>• Posted on FC website</li><li>• Sent to Concord Bridge</li><li>• Distribution through Town Manager's weekly email?</li><li>• Set up FC Distribution through Town website</li></ul>
Community Outreach	<ul style="list-style-type: none"><li>• TBD based on group/club</li></ul>	
Next Steps		

Agenda Item 8:

Capital Plan Primer & Town Process

# Table of Contents

## Capital Plan Primer & Town Process

<u>Attachment</u>	<u>Page #'s</u>
A. Appendix D – Current process Document as presented in the report of the Capital Planning Task Force Report	1-4
B. Concord Public Schools FY2024 Capital Plan	5-6
C. Town of Concord – Capital Plan as of December 2022	7-11
D. Concord Public Schools Five Year Capital Plan – <i>Placeholder</i>	<i>Pending</i>
E. CCRSD Five Year Capital Plan – <i>Placeholder</i>	<i>Pending</i>

## **APPENDIX D (as presented in report of the Capital Planning Task Force Report)**

### **Existing Capital Planning Annual Process (Tier I and II Projects)**

Existing Town and School Capital Planning annual processes and timelines are complementary and coordinated with the annual budget process in advance of the annual town meeting. The Five Year Capital Improvement Plans identify Tier I and Tier II projects that are funded within the levy limit annually. Because these existing processes are well-established, accommodating capital expenditures for smaller investments within the annual budget, the Task Force recommends the large capital expenditure planning process be synchronized with these existing budgetary processes to allow the maximum opportunity for citizen input.

### Existing Town Capital Planning Annual Process (Tier I and II Projects)

Each year, the Town Manager is responsible for presenting a Five Year Capital Improvement Plan (CIP). This plan is separate and distinct from the Operating Budget and must meet the Town's Capital Spending Policy Target that seeks to allocate 7 – 8% of the Town's budget to capital replacement and acquisition. Of this amount, no more than 5% should be allocated to debt service. The remaining 2 – 3% of capital expense is paid from cash. The restriction on the total debt service allocation from the budget establishes the “within levy limit” amount of new debt that can be issued during the program years.

The debt portion of the CIP is intended for the replacement and acquisition of items costing \$100,000 or more and having a useful life of five (5) or more years, while the cash portion is intended for items costing less than \$100,000 and having a useful life of one (1) or more years. The plan is prepared after careful review of all requests submitted, and keeping within the spending targets.

The process for developing the 5-Year Capital Improvement Program usually takes several months. In a normal year, the Chief Financial Officer (CFO) initiates the process by emailing out of a packet of documents to Department Heads and Concord Public Schools to formally request information on departmental needs. These documents include an Instructions Memo, the previous year's 5-Year Capital Outlay Plan and 5-Year Debt Schedule, and the following forms: Form 1 – Land Acquisition, Form 2 – Equipment Request, Form 3 – Equipment Request Inventory, Form 4 – Capital Projects Request, and Form 5 – Withdrawal Request. Department Heads and CPS are given about 5 weeks to assess their capital needs and respond to this inquiry.

After receiving the submitted forms, the Chief Finance Officer gathers all the capital requests and organizes them into cash projects and Debt projects. If additional information about an item is required, the CFO will communicate with the Department Head. The next steps in the process are outlined below:

- Step 1- Review Approved Capital Outlay Plan: This is the summary of all items included in the portion of the CIP funded through cash. While a 5-year plan is prepared and presented, only the first year of the plan is appropriated and funded by Town Meeting; years 2 – 5 serve as a guide for future capital spending. Reviews focus on explaining any changes in the timing, scope or cost of items included.
- Step 2- Review Approved Debt Plan: This is the summary of all items included in the portion of the CIP funded through the issuance of debt. While a 5- year plan is prepared and presented, only the first year of the plan is appropriated and funded by Town meeting; years 2 – 5 serve as a guide for future capital spending. Reviews focus on explaining any changes in the timing, scope or cost of items included.
- Forms 1, 2 and 4 are required for all additions to the Capital Improvement Plan, regardless of the year in which funding is requested. A Purchase Priority Value is proposed by the Department based on being

“urgent” if it is required within the next fiscal year, “necessary” if the item is an integral part of the department’s long-term plan, or “desirable” for department success.

- Step 3- Form 1, Land Acquisition Request: This request would be submitted if a land acquisition were identified as part of the plan. Special attention is paid to the funding source section, particularly if other matching sources of revenue are available.
- Step 4 – Form 2, Capital Equipment Request: The costs reflect the current year cost. A uniform methodology is then used to quantify future costs.
- Step 5- Form 3, Capital Equipment Request Inventory: Departments provide a full inventory of capital equipment requests, specifically noting estimated trade-in value where appropriate.
- Step 6 – Form 4, Capital Project Request: This form is used for any non-equipment capital requests, including any special projects or studies costing \$10,000 or more that are not included in the Operating Budget request.
- Step 6- Form 5, Capital Item Withdrawal Request: This form identifies any item currently shown in the CIP the Department proposes to withdraw. Reasons for withdrawal and expectations for resubmittal should be noted at the time.
- Step 7 – Submit all forms: The Department submits all forms for the Finance Department by a date certain.

#### Existing Town Capital Planning Annual Process Timeline

- Early August
  - Capital request forms distributed to Departments for current fiscal year and five year plan
- Early September
  - Departments submit requests to Finance Department for current fiscal year and five year plan
- October – November
  - Compare requests to available funds per policy
  - Finance Department Compiles Capital Plan
  - Town Manager reviews requests with Departments
  - Town Manager recommendation submitted to Select Board as part of Annual Town Budget (ATB)
- December
  - DRAFT ATB preview presented and posted on website

#### Existing Town Capital Planning Annual Needs Assessment

- Annual update to Town building assessment
- Review non-building infrastructure and project life cycle/replacement schedule
- Identify strategic parcels/buildings for possible municipal purchase and use

Existing CPS and CCHS Capital Planning Annual Process Timeline (Tier I and II Projects)

- July 1 to August 31
  - Prior year’s funded capital projects are completed before school resumes
  - Capital Planning list is reviewed at each school and site

- September 1 to October 31
  - Concord Public Schools

Town Manager releases preliminary Capital Project amounts to each department; Projects budgeted within this amount

- Concord Carlisle Regional School District Completion of Building Project (road, parking, restrooms) 5 Year Capital Plan is being developed for CCHS

- November 1-December 31
  - CPS and CCRSD capital projects are voted by the School Committee, presented to Finance Committee and Select Board

- January 1-Town Meeting
  - Concord Finance Committee Hearing
  - Additional School Committee, Finance Committee and Select Board presentations
  - Town Meeting

- May 1-June 30 – Award contracts and prepare final project timelines

Existing CPS and CCHS Annual Needs Assessment (scope and scale of project determines level of need: Tier I, II)

- Environmental Concerns (Asbestos & Lead)
- Painting (Interior and Exterior)
- Flooring, Stairwells, Security
- Classrooms, Libraries, Labs, Bathrooms, and Modular Units
- Carpeting Needs
- Furniture Needs
- Lawnmowers, Snow Blowers, Snow Plows
- Roofs, Roof Top Units (RTU’s), HVAC Systems (Energy Recovery Units), Boilers, AC Chillers
- Windows, Doors, Ceiling Tiles, and Lighting
- Walkways and Sidewalks, Parking Lots, and Driveways
- Fields and Playgrounds (including Fencing)

- Water, Sewer, Gas, Electrical, Sprinklers, & Plumbing
- Gyms (Weight Room), Auditoriums, Kitchens, and Cafeterias
- District Vehicles & Buses

New Facilities are generally projects too large to fund within the annual budget and are considered very large, Tier III, projects, such as the replacement Concord Middle School

<u>Project Description</u>	<u>FY24</u>
<b>Elementary</b>	
Existing Conditions Reports (figure includes Ripley)	140,000
Parking lot / curbs - cracksealing and repairs	185,000
Bldg Mgmt System Hardware Replacement	75,000
<b>Total Elementary:</b>	<b>400,000</b>
<b>Project Description</b>	
<b>FY24</b>	
<b>Alcott</b>	
<b>Total Alcott:</b>	<b>0</b>
<b>Project Description</b>	
<b>FY24</b>	
<b>Thoreau</b>	
Loading Dock Repairs and Related Exterior Work	75,000
Campus Master Plan	25,000
Integrated Playground	75,000
Dry Fire Supression System 1994 Wing	105,000
<b>Total Thoreau:</b>	<b>280,000</b>
<b>Project Description</b>	
<b>FY24</b>	
<b>Willard</b>	
<b>Total Willard:</b>	<b>0</b>

<u>Project Description</u>	<u>FY24</u>
<b>Peabody Building</b>	
Reserved for life safety and health	50,000
<b>Total Peabody:</b>	<b>50,000</b>
<u>Project Description</u>	<u>FY24</u>
<b>Sanborn Building</b>	
Reserved for life safety and health	50,000
<b>Total Sanborn:</b>	<b>50,000</b>
<u>Project Description</u>	<u>FY24</u>
<b>Ripley Building/Knox Trail</b>	
Repurpose Ripley HVAC/Electrical funds	-300,000
ADA Compliant Preschool Entrance Improvements	15,000
<b>Total Ripley:</b>	<b>-285,000</b>
<b>Yearly Totals:</b>	<b>495,000</b>



Ten-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Pedestrian Safety and Bike Improvements		\$ 100,000								
Ped/Bike/Traffic - Junction Park study										
Traffic Improvements - design		ARPA	\$ 75,000	see debt	see debt	see debt	\$ 100,000	see debt	see debt	see debt
Transportation Program design		see debt		\$ 100,000	see debt		\$ 100,000	see debt		
<b>Community Sustainability &amp; Stewardship: Buildings &amp; Preservation</b>										
Explore Public Safety facility										
Harrington House - exterior painting & repairs		ARPA								
Harrington House roof replacement		rev funds								
Marshall Farm - roof replacement		rev funds								
McGrath Farm - exterior repairs		rev funds								
<b>TOWN MANAGER'S OFFICE TOTAL</b>	\$ 35,000	\$ 100,000	\$ 175,000	\$ 100,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -
<b>FACILITIES</b>										
Facilities vehicles; plumber van		\$ 70,000								
Fac equipment: spot cooler/heat pump		\$ 20,000								
Assessor's building Replace condenser		\$ 10,000								
Assessor's building roof replacement										
Town House - new HVAC equipment		\$ 75,000	see debt		\$ 100,000					\$ 40,000
Town House - ext trim repair & paint					\$ 50,000	see debt				
Town House - roof replacement										
133 Keyes Road garage ventilation		\$ 10,000								
133 Keyes Road garage doors/windows			\$ 50,000							
135 Keyes Road garage doors/windows			\$ 30,000							
Public Safety bldg HVAC (both floors)		\$ 70,000								
Public Safety bldg 2nd fl HVAC										
Public Safety bldg 1st fl HVAC (Dispatch)			\$ 10,000							
Public Safety bldg replace heatpump			\$ 30,000							
West Concord Fire station AHU			\$ 30,000							
West Concord Fire station coupala repoint		\$ 45,000								
55 Church Street lobby/hall flooring			\$ 30,000							
37 Knox Trail Road roof replacement			\$ 30,000							
Annurancac Hill Road replace mini-split		\$ 30,000		\$ 40,000						
Visitor's Center slate roof repairs			\$ 30,000							
Visitor's Center bathroom renovation								\$ 200,000		\$ 400,000
Visitor's Center repoint building										
Emerson - pool replacement			\$ 100,000	see debt						
Playing Surface Replacement, Dg White Fid			\$ 100,000	\$ 100,000	see debt					
Hunt Recreation Center carpet files 1st fl		\$ 40,000								
Hunt Recreation Center replace chiller					\$ 200,000					
Hunt Recreation Center gym A/C					\$ 150,000					
Hunt Recreation Center roof replacement										
Harvey Wheeler cement stairs		\$ 200,000								
Harvey Wheeler auditorium carpet		\$ 15,000						\$ 400,000		
Harvey Wheeler hall carpet			\$ 30,000							
Harvey Wheeler ext paint					\$ 35,000					
Harvey Wheeler remodel carousel					\$ 50,000					
Rideout Park bathroom remodel						see debt	\$ 160,000			
<b>FACILITIES DEPARTMENT TOTAL</b>	\$ 355,000	\$ 230,000	\$ 340,000	\$ 140,000	\$ 585,000	\$ 160,000	\$ 600,000	\$ -	\$ -	\$ 440,000
<b>FINANCE</b>										
<b>FINANCE DEPARTMENT TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TECHNOLOGY</b>										
Computers (64)						\$ 120,000				
Computers (58)	\$ 110,000						\$ 110,000			
Computers (53)		\$ 100,000						\$ 100,000		
Computers (64)			\$ 120,000						\$ 120,000	
Computers (96)				\$ 180,000						\$ 180,000
Computers (56)					\$ 100,000					
Security Improvements										
<b>Tech 55</b>										



Ten-Year Total	Description	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
	5-Ford 20 Utility-Hybrid (used parking fees fund)										
	6-Ford 19 Utility		\$ 55,000		\$ 57,500		\$ 60,000		\$ 62,500		\$ 65,000
	7-Ford 21 Utility-Hybrid		\$ 55,000		\$ 57,500		\$ 60,000		\$ 62,500		\$ 65,000
	8-Ford 19 Utility (TRADED)		\$ 55,000		\$ 57,500	\$ 60,000					
	9-Ford 20 Utility-Hybrid		\$ 55,000		\$ 57,500	\$ 60,000					
	<b>POLICE DEPARTMENT TOTAL</b>		\$ 195,000	\$ 345,000	\$ 232,500	\$ 260,000	\$ 210,000	\$ 325,000	\$ 322,500	\$ 227,500	\$ 337,500
	<b>PUBLIC WORKS</b>										
E-1	Engineering										
E-2	Explore Asset Management Tools	\$ 25,000									
E-3	Pavement Markings	\$ 90,000	\$ 90,000	\$ 92,500	\$ 92,500	\$ 95,000	\$ 95,000	\$ 97,500	\$ 97,500	\$ 100,000	\$ 100,000
E-4	Roadside Safety	\$ 75,000	\$ 75,000	\$ 77,500	\$ 77,500	\$ 80,000	\$ 80,000	\$ 82,500	\$ 82,500	\$ 85,000	\$ 85,000
E-5	Traffic Signals & Signage	\$ 75,000	\$ 75,000	\$ 77,500	\$ 77,500	\$ 80,000	\$ 80,000	\$ 82,500	\$ 82,500	\$ 85,000	\$ 85,000
E-6	Landfill Monitoring Well replacement	\$ 20,000									
E-7	Culvert & bridge repairs	\$ 25,000	\$ 25,000	see Storm Water EF-->	see Storm Water EF-->						
E-8	Parking Lot Rehabilitation	see debt	see debt	\$ 25,000	see debt	\$ 50,000	see debt				
E-9	Stormwater Mgt. (MS4 compliance)	\$ 50,000	\$ 50,000	see Storm Water EF-->	see Storm Water EF-->						
E-12	Stormwater Mgt. (MS4 compliance)	\$ 50,000	\$ 50,000	see Storm Water EF-->	see Storm Water EF-->						
	<b>PW ENGINEERING DEPARTMENT TOTAL</b>	\$ 285,000	\$ 240,000	\$ 247,500	\$ 247,500	\$ 255,000	\$ 255,000	\$ 262,500	\$ 262,500	\$ 270,000	\$ 270,000
	<b>Parks &amp; Trees</b>										
P-1	Small Equipment - Parks & Trees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
P-2	Tree Planting - Public Shade Trees & Setback T	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
	<b>PW PARKS &amp; TREES DEPARTMENT TOTAL</b>	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
	<b>Highway Maintenance</b>										
H-1	Small Equipment - Highway	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	E05 2010 Ford Escape Hybrid/Admin	\$ 45,000									
	E09 2010 Ford Escape Hybrid/Admin	\$ 45,000									
	G54 2012 Chevrolet Rack Body PU	\$ 80,000									
	G72 Toro Pro-Core Aerator (turf fields)	\$ 15,000									
	H12 2009 F250 PU	\$ 95,000									
	H19 2003 F-250 PU	\$ 95,000									
	H98 2002 Caterpillar Skid Steer replacement	\$ 65,000									
	G59 2003 Stump Grinder	\$ 40,000									
	H14 2009 Ford F-550 Dump/Plow	\$ 100,000									
	H39 Screener Plant				\$ 60,000						
	G7 2014 Ford F-250 Utility/Plow	\$ 95,000									
	G57 2000 Vermeer Chipper	\$ 90,000									
	G60 1999 John Deere Tractor				\$ 60,000						
	G66 2009 Whacker Loader				\$ 100,000						
	H34 2008 35,000 GVWR Swap/Plow	see debt	see debt								
	G55 2008 35,000 GVWR Swap/Plow										
	H33 2011 35,000 GVWR Swap/Spreader/Scraper					\$ 320,000					
	H32 2010 35,000 GVWR Swap/Spreader/Scraper					\$ 200,000					
	G67 2015 Primoth WS4S										
	H13 2014 Ford F550 19,500 Dump/Plow				\$ 105,000						
	H23 2012 Freightliner 35,000GVWR							\$ 335,000			
	H25 2012 Freightliner 35,000 GVWR							\$ 335,000			
	H11 2016 Ford F-250							\$ 105,000			
	H10 2015 Chevrolet 2500 Plow							\$ 105,000			
	H15 2015 Ford F-250 Utility/Plow								\$ 105,000		
	H41 2014 CAT 930K Loader								\$ 220,000		
	H43 2014 CAT 420F Backhoe							\$ 190,000			
	<b>PW EQUIPMENT DEPARTMENT TOTAL</b>	\$ 450,000	\$ 335,000	\$ 330,000	\$ 335,000	\$ 530,000	\$ 555,000	\$ 535,000	\$ 335,000	\$ 10,000	\$ 10,000
	<b>Cemetery Fund</b>										
	Grave Marker Restoration	\$10,000	\$10,000	\$10,000	\$12,500	\$12,500	\$12,500	\$15,000	\$15,000	\$15,000	\$17,500
	Misc. Cemetery Improvements (have Mstr Pln)	\$30,000	\$30,000	\$30,000	\$32,500	\$32,500	\$32,500	\$35,000	\$35,000	\$35,000	\$37,500
	<b>Cemetery Fund</b>	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000	\$45,000	\$50,000	\$50,000	\$50,000	\$55,000

Ten-Year Total	Description	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
<b>Storm Water Enterprise Fund (proposed as new)</b>											
E-7	Culvert & Bridge Repairs - design program			\$ 50,000							
E-7	Culvert & Bridge Repairs			\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
E-12	Stormwater Management			\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
PW	H32B 2010 Stetco 950 Catch Basin Cleaner			\$ 175,000							
PW	H46 2014 Elgin Pelican Sweeper					\$ 300,000					
	<b>Storm Water Fund (new)</b>	\$ 0	\$ 0	\$ 1,425,000	\$ 1,250,000	\$ 1,550,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
<b>(B) Gen Fund Debt Service (Tier</b>											
Schools	Misc facilities projects	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Facilities	Town House - new HVAC equipment		see capital	\$ 750,000							
Facilities	Town House - roof replacement		see capital			see capital	\$ 500,000				
Facilities	Emerson - pool replacement		see capital	\$ 1,000,000							
Fac/CPW	Playing Surface Replacement, Dg White fld		see capital			see capital	\$ 500,000	\$ 1,000,000			
Facilities	Harvey Wheeler - remodel carousel		see capital			see capital	\$ 750,000				
Facilities	Hunt Recreation Center - bidg repoint		see capital			see capital					
Facilities	Harvey Wheeler - bidg repoint		see capital			see capital					
Technology	Document Storage solution for Town		see capital			see capital					
Technology	Police Records Mgt System (20yrs old)		\$ 250,000								
PLM	Transportation Program		\$ 500,000								
Publ Safety	Police & Fire radio replacements		see capital	\$ 500,000							
Fire	2011 Ladder 1 (replace in FY31)								\$ 1,600,000		
Fire	2016 Engine 8 (returb FY24; replace in FY32)	\$ 210,000									
CPW equip	H34 2008 35,000 GVWR Swap/Plow	\$ 300,000									
CPW equip	G55 2008 35,000 GVWR Swap/Plow										
CPW equip	H33 2011 35,000 GVWR Swap/Spreader/Scraper		\$ 310,000								
PW: E-9	Parking Lot Rehabilitation	\$ 425,000	\$ 325,000								
CPW	Pedestrian Safety and Bike Improvements		\$ 300,000	\$ 300,000	\$ 300,000	see capital	\$ 570,000				
CPW	Junction Park Improvements		\$ 350,000	\$ 350,000	\$ 400,000		\$ 500,000				
CPW	Traffic Signals & Signage (Baker/Main)	\$ 515,000		see capital	\$ 750,000						
CPW	Traffic Improvements		see capital	\$ 300,000	\$ 350,000	\$ 400,000	\$ 500,000	see capital	\$ 500,000	\$ 550,000	\$ 600,000
PW: E-10	Pavement Management	\$ 2,650,000	\$ 3,715,000	\$ 3,250,000	\$ 3,750,000	\$ 4,200,000	\$ 3,830,000	\$ 5,350,000	\$ 3,700,000	\$ 3,650,000	\$ 3,500,000
Category C	<b>TOTAL Tier II Debt</b>	\$ 5,000,000	\$ 6,000,000	\$ 6,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 6,500,000	\$ 6,500,000
Category D	<b>Tier III Excluded Debt</b>	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Category D	<b>Tier III Excluded Debt</b>	none at this time in FY24									
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## Agenda Item 9:

Potential Topics/Objectives for FY2024

A photograph of a wooden bridge with a stone abutment and a statue on top, set against a background of trees. The bridge is made of light-colored wood and has a stone wall on the right side. A statue is perched on the roof of the stone structure. The background shows a line of trees with green and yellow leaves, suggesting a park or natural area. The overall scene is bright and clear.

# Finance Committee Work Plan 2023-24

Concord, Massachusetts

June 22, 2023

The Finance Committee will **emphasize open communication** with town residents and committees to **ensure our priorities of revenue growth and capital planning** are reflected in key town and school initiatives

### Concord Finance Committee 2023-24 Priorities



*Sustainable revenue growth*



*Capital spend and planning*



*Outreach and communications*

### FinCom-identified key town and school initiatives and areas of opportunity

		Revenue	Capital planning
1	Concord Public Schools Strategic Plan	✓	✓
2	Town Strategic Plan	✓	✓
3	Middle School Building Project		✓
4	2229 Main Street	✓	✓
5	Recreation Department Strategy	✓	✓
6	250 <sup>th</sup> Anniversary Celebration		

# Finance Committee Work Plan 2023-24: Draft Areas of Focus

Potential Area of Focus	Deliverable / Objective	Start	End	FC Owner	Votes Rec'd	Weighted Average
Sustainable revenue growth	<ul style="list-style-type: none"> <li>Encourage Select Board (SB), School Committees (SCs), others to develop new sources of sustainable growth</li> </ul>	Jun-23	24-May		10 (8)	3.73 (2.27)
Capital spend and planning	<ul style="list-style-type: none"> <li>Provide input on Tier 1 and Tier 2 capital items</li> <li>Ask for integrated five-year plans</li> </ul>	Jun-23	23-Dec		10	2.33
Outreach/communications on FC	<ul style="list-style-type: none"> <li>Develop communications strategy ad tactics</li> <li>Proactively communicate major FC information &amp; decisions to residents</li> </ul>	Jun-23	24-May		10	1.73
CPS strategic plan	<ul style="list-style-type: none"> <li>Ask School Committees (SCs) for periodic updates</li> <li>Encourage FY 25 budget requests be "connected" to strategic plan</li> </ul>	23-Jul	24-May		7 (6)	1.73 (1.07)
Town strategic plan	<ul style="list-style-type: none"> <li>Encourage Town to develop robust five-year strategic plan</li> </ul>	Jul-23	TBD		7	1.20
Middle School Building project	<ul style="list-style-type: none"> <li>Keep abreast of budget vs actual costs and budget impact of committee decisions</li> </ul>	23-Jul	24-May		5 (4)	2.13 (0.8)
2229 Main Street	<ul style="list-style-type: none"> <li>Encourage revenue-oriented approaches to site development/use</li> <li>Provide input to draft recommendations</li> </ul>	TBD	TBD		5	0.80
Recreation Department strategy	<ul style="list-style-type: none"> <li>Understand budget impacts of this plan and incorporate those impacts into our cap plan forecast</li> </ul>	TBD	TBD		4	0.80
250th Anniversary celebrations	<ul style="list-style-type: none"> <li>Encourage use of private fund raising such that Town is not required to appropriate funds in FYs 2025 nor 2026</li> <li>If necessary, estimate impact to taxpayers in 2024 Annual Report</li> </ul>	Jul-23	24-May		4	0.40

Votes of 10 pts more excluded and results shown in (X.XX)

# Finance Committee Work Plan 2023-24: Town & School Initiatives, Others

Potential Area of Focus	Deliverable / Objective	Start	End	FC Owner	Votes Rec'd	Weighted Average
<b>Can be included in existing areas of focus and work product</b>						
CPS union contracts	<ul style="list-style-type: none"> <li>Incorporate several potential scenarios into five-year cost estimates</li> <li>Incorporate potential scenarios into FC Annual Report</li> </ul>	23-Sep	23-Apr		3	0.53
Housing Development	<ul style="list-style-type: none"> <li>Revenue opportunities</li> </ul>				2 (1)	1.13 (0.13)
Improve Guideline process	<ul style="list-style-type: none"> <li>Permit time to make changes at the end?</li> </ul>				1	0.40
Zoning changes	<ul style="list-style-type: none"> <li>Advise voters on potential tax impacts, pos &amp; neg, of major zoning changes i.e. MBTA Zoning Overlay District</li> </ul>				1	0.33
Improve Annual report	<ul style="list-style-type: none"> <li>Show total impact of articles on taxes</li> </ul>				1	0.13
<b>Others?</b>						
Benefit spending	<ul style="list-style-type: none"> <li>Encourage Town and Schools to separately track benefit spending for Town and non-teacher School employees</li> </ul>	23-Jul	TBD		3	0.33
Incorporate use of IRR for capital projects	<ul style="list-style-type: none"> <li>Apply IRR model to our recommendations for discretionary capex in Capital Plans and Sustainability project, ie solar, or hvac system replacement</li> </ul>				1	0.13
<b>Do not include in 2023/24 Work Plan?</b>						
Sustainability	<ul style="list-style-type: none"> <li>Develop FC position/principles on sustainability</li> <li>Use when making recommendations</li> </ul>	TBD	24-May		3	0.47
Waste-water treatment	<ul style="list-style-type: none"> <li>Keep abreast of proposed warrant article upgrade the waste water treatment plant</li> </ul>				1	0.33

Votes of 10 pts more excluded and results shown in (X.XX)

# Next Steps

Agenda Item 11:

Approve Meeting Minutes

March 15, 2023 – Public Hearing

March 15, 2023

April 30, 2023

Communications Task Force Committee

June 1, 2023

June 5, 2023

**Town of Concord**  
**Public Hearing hosted by the Finance Committee**  
**March 15, 2023**  
**Hybrid Meeting**

**Members present:**

Peggy Briggs, Chair (remote), Parashar Patel, Vice Chair acting as Chair, Dee Ortner, Brian Taylor, Christine Reynolds, Don Kupka, Kathy Cuocolo (remote), Eric Dahlberg (remote), Lois Wasoff (remote), John Garofalo, Greg Guarriello, Lyndsey Lis, Amrith Kumar (remote), Ray Andrews (remote)

**Members absent:**

Suresh Bhatia

Mr Patel called the Public Hearing to order at 7pm by a roll call vote.

**Article 21 Light Plant Solar Expansion – Middle School**

Brian Foulds, Chair of the Municipal Light Board, presented. The warrant article requested \$13M for this project to install solar generation capability at the new Concord Middle School (CMS). The present estimate is that the project will cost \$7.5M and that is the amount that will be moved at Town Meeting. This project will help the town achieve its goals for renewable energy; capital and maintenance costs are included in this request. It is expected that the project will be funded by borrowing for a 15-year term and that the costs of the borrowing will be passed through to the rate payers.

**Questions from FinCom members:**

Mr. Kupka pointed out that this will cost more than installing solar panels elsewhere. Mr. Foulds noted in response that the town had voted for the building to be designed and operated on a net-zero basis. Ms. Ortner expressed concern about the appearance of panels.

In response to a question from Ms. Lys, Mr. Foulds clarified the funding sources for the project, which are expected to include ARPA funds.

Ms. Reynolds made a motion that FinCom recommend Affirmative Action on Article 21. The motion passed unanimously.

**Article 24 Light Plant Expenditures and Payment in Lieu of Taxes**

David Wood, Director of the Concord Municipal Light Plant (CMLP), presented. He discussed the allocation of electrical usage among Residential, Commercial, and Municipal users, and reviewed the net income of CMLP from 2018 to the present. The capital outlay for FY23 was approximately \$5M and is expected to be approximately \$9.5M in FY24. The increase is primarily due to the CMS project. Net income for FY23 will be approximately \$2M and the payment in lieu of taxes will be \$459K.

Jason Bulger, the CMLP Chief Technology Officer, presented on CMLP's telecommunications and Internet service offerings. He reported that there were 1,635 active customers as of January 2023. Subscriptions and revenue increased about 5% from FY22. Revenue was \$1.6M and net income was \$250K. Revenue sources were mostly residential with some commercial users as well.

**Questions from FinCom members:**

In response to a question from Ms. Reynolds, Mr. Bulger said that CMLP sees no major risks to its current projections.

Ms. Ortner asked whether there was a problem in filling open positions, which Mr. Bulger acknowledged but said was being addressed.

In response to a question from Mr. Kupka, Mr. Bulger said that there were plans in place to replace equipment as it ages.

**Questions from the Public:**

Ms. Ackerman asked if broadband numbers are included in the CMLP numbers and if the installation of Smart meters for residential customers is still on schedule. Mr. Bulger replied in the affirmative to both questions, noting that Smart meter installation is expected to be completed in 2024.

Mr. Banfield asked about the \$7M of restricted funds and was given a couple of examples of projects covered by those funds.

Mr. Howell asked about reserve funds for emergencies (like the tornado a few years ago) and was told that reserves were maintained.

Mr. Kumar made a motion that FinCom recommend Affirmative Action on Article 24. The motion passed unanimously.

**Article 31 FY 24 Beede Swim and Fitness Center Enterprise Fund**

Anna McKeown, the Recreation Director, presented. She noted that the Beede Center had been budgeted to show a loss in FY22 but is now expecting to have positive net income of approximately \$300K. Revenues are up due to an increase in memberships; expenses are down in part due to staff shortages. The largest category of members is individual, but family memberships have increased too. Looking forward, an area of concern is costs associated with deferred maintenance.

The FY24 budget shows an expected loss of \$35K and capital outlay expenses of \$153K. The budget assumes expanding programming and hiring more staff. FY24 revenue is projected to be \$2.4M with more than half that amount coming from memberships and about a quarter coming from swim programs. Expenses are expected to be about \$2.7M, comprised of: personnel \$1.3M (47%); purchased services \$730K (27%); depreciation \$380K (14%); and capital outlay \$153K (6%). The FY24 budget assumes the creation of a new position of Recreation Facilities Coordinator to address issues related to the physical structures and deferred maintenance. It is not expected that the Beede Center will pay into the Town's General Fund in FY24 as had been done before the pandemic. The budget also assumes a fund balance being maintained of at 6 months operating expenses.

**Questions from FinCom members:**

Mr. Patel asked if the new Recreation Facilities Coordinator Position could be a short-term position, to which Ms. McKeown replied that it could not, due to the many things that need attention daily.

In response to a question from Ms. Ortner, Ms. McKeown said that the biggest challenge going forward is the deferred maintenance in the facility.

In response to a question from Ms. Reynolds about deferred maintenance, Ms. McKeown said that at least \$1M could be spent over the next five years on such projects as replacing the facility's roof and adding solar.

Ms. Ortner made a motion that FinCom recommend Affirmative Action on Article 31. The motion passed with all members voting yes except Ms. Briggs and Ms. Cuocolo, who did not vote.

Ms. McKeown made an additional presentation about the Recreation Revolving Fund. The Fund's FY24 budget shows operating revenues of approximately \$2.4M and operating expenses of approximately \$2.7M, for a net operating loss of \$300K. This is a result of certain user fees having been

set in advance before it was known that the fund would be absorbing certain expenses. Sources of revenue include: school year childcare (\$1,260K or 52%), summer camp (\$500K or 21%), sport programs (\$325K or 13%), and recreation programs (\$215K or 9%). Revenues have increased slowly year over year. Major expense categories include: personnel (\$1.9M or 69%), purchased services (\$568K or 21%), and payments to the General Fund (\$137K or 5%). The expense increases are due in part to the addition of 3 new FTE and other staff. Recreation Fund Balance has been supplemented over the last few years with Covid-related grants that were used to cover childcare related expenses, but the balance will still be in the \$1M range when those grants are no longer available.

Questions from FinCom members:

Mr. Guarriello asked what positions were formerly paid by others but will now be paid from the Revolving Fund. Ms. McKeown said that her salary as Administrator and the salary of the custodian were formerly paid by the Town General Fund but will now be paid by the Revolving Fund. In response to a question from Ms. Reynolds about how the \$300K shortfall will be addressed, Ms. McKeown said that user fees will probably be increased. Ms. Reynolds also asked whether the Recreation Fund Balance could be used for the deferred maintenance at the Beede Center; Ms. McKeown responded that she believed those expenses needed to be covered out of the enterprise funds rather than the revolving fund.

#### **Article 38 Solid Waste Disposal Fund Expenditures**

Alan Cathcart, Director for Concord Public Works, presented. He noted that the Town's solid waste management program was initially developed 25 years ago and was "state of the art" at the time. It is appropriate to re-evaluate the program now. The goal is to provide efficient, cost-effective, and environmentally sound waste collection services. The Town contracts with Waste Management Services to provide services, including weekly pick-up services. The program is funded by subscription payments made semi-annually and by barrel tag/sticker sales. The Town also offers twice a year Drop Off/Swap Off Days, hazardous waste removal, mattress recycling, battery recycling, and yard waste composting. Expenses total about \$2.3M. Major expense items include: curbside pick-up (\$1.4M or 61%), contracted disposal services (\$279K or 12%), and recycling processing fees (\$264K or 11%). Total revenue is about \$1.9M. Major revenue sources include: subscription fees for collection (\$1.3M or 66%) and disposal fees in the form of sales of tags and stickers (\$417K or 21%). The program has a net operating loss of \$370K, which is not sustainable. This is in part caused by the fact that some recyclables (like cardboard) are no longer a revenue source. Recyclables and trash are also brought to separate facilities, which adds to the costs. The program will have to be changed. The shortfall has been covered by dipping into a reserve fund, which is a temporary measure. Work is being done to address these issues and develop a new program that will be financially sustainable, so using the reserve fund provides time for a new pricing structure to be established once the new program is implemented. The FY24 budget contemplates an increase per customer of about \$33 per year (to \$482) on average.

There were no questions from FinCom or the public.

Mr. Kumar made a motion that FinCom recommend Affirmative Action on Article 38. The motion passed unanimously.

#### **Article 41 Water System Expenditures**

Alan Cathcart, Director for Concord Public Works, presented. This is an enterprise fund article. The Public Works Commission sets rates and establishes policies. The Concord water system is comprised of over \$25.M in assets, including pumping stations, treatment facilities and reservoirs. For FY24, the

operating budget is over \$5.5M, which includes a contribution of \$771K to the Town's general fund. Other big expense items are distribution and storage (60%) and depreciation (26%). The FY 24 Capital Improvement Plan is \$5.6MM; the largest items are water main replacement (\$1.9M) and filtration improvements at Nagog (\$1.7M). The anticipated rate increase for FY24 is 12.5%. Planning for new treatment facilities has been complicated by the emergence of PFAS as a contaminant of interest. A state revolving fund loan was received to help with construction at Nagog but the decision was made to hold back moving forward due to several uncertainties, including the PFAS situation. Discussions about a possible regional response to PFAS are going on with neighboring communities.

Questions from FinCom members:

Ms. Ortner asked about the state revolving fund aid. Mr. Cathcart explained that this was a state program to provide low or no interest loans to communities dealing with water issues. The Nagog water treatment facility will probably cost about \$28M. The maximum amount the state will loan per year is \$15M. Concord has qualified for loans based on its construction of a water treatment plant. In response to another question from Ms. Ortner, Mr. Cathcart said that the timing for construction of a regional solution would be about 5 years for planning and 5 to 10 years for construction.

Questions from the public:

Mr. Howell asked who the actual decision makers were with respect to regional solutions? Mr. Cathcart said that the Metro West towns, including Concord, have similar interests that make discussions more straightforward. Conversations going on now have been fruitful so far.

Ms. Ortner made a motion that FinCom recommend Affirmative Action on Article 41. The motion passed unanimously.

**Article 39 Sewer System Expenditures and Article 40 Sewer Improvement Fund Expenditures**

Alan Cathcart, Director for Concord Public Works, presented. This is an enterprise fund article. Sewer serves about 33% of the Town, primarily the more densely populated areas. Infrastructure assets for the sewer system are valued at \$18.8M. Total operating expenditures for FY24 are \$3.6M, with depreciation expense (33%), contract management for the wastewater treatment plant (30%) and personnel (17%) as the largest items. FY24 Capital Improvement Plan total proposed expenditures are \$1.3M. Sewer rates will increase 5% in FY24.

Questions from FinCom members:

Ms. Reynolds asked why the availability of sewers is a limitation to growth in some parts of town. Mr. Cathcart replied that the Comprehensive Wastewater Master Plan done 2003 had no allowance for increases in wastewater capacity. He reviewed the history of the planning done since. The inquiry into possible expansions of capacity will continue, and the plan is to revisit this and have public meetings to discuss possible updates over next 6-12 months.

Ms. Reynolds made a motion that FinCom recommend Affirmative Action on Articles 39 and 40. The motion passed unanimously.

**Article 42 Authorize Expenditure from PEG Access and Cable Related Fund**

Jason Bulger, CMLP Chief Technology Officer, presented. He noted "PEG" is an acronym for "Public - Education - Government." The total requested for the Fund by this article is \$528K of which \$135K is for Capital Improvements. The projected fund balance for FY24 is \$1.4M.

Total operating revenues for FY24 are projected to be \$335K. The revenues are largely calculated on the number of cable subscribers to Comcast and also include a fee paid by the town of Carlisle. The FY24 budget also includes \$135K in capital expenditures to upgrade equipment and add the capacity to host two meetings (at the Town House Hearing Room and Select Board Meeting Room) at the same time. Total operating expenses for FY24 are projected to be \$402K of which \$365K is personnel expenses.

**Questions:**

Ms. Ackerman asked for details about Town staff salary and benefits being charged to this fund. Mr. Bulger said that staff resources weren't billed back for the last two years. This year will be used as a gauge to determine what General Fund staff resources were being used to support this activity and could be charged back to the PEG Fund.

Karlen Reed noted, as chair of the PEG Advisory Committee, that the committee voted to recommend approval of this article.

Mr. Kumar made a motion that FinCom recommend Affirmative Action on Article 42. The motion passed unanimously.

Mr Kumar moved to close Public Hearing at 9:04PM. It passed unanimously.

Respectfully submitted,  
Ray Andrews - scribe

DRAFT

**Town of Concord**  
**Finance Committee Meeting Minutes**

March 15, 2023 | 6:00 PM

Public Hearing Room, 22 Monument Square, and via Zoom | YouTube link [here](#)

**Call of Roll**

- Parashar Patel, acting as Chair, called roll as noted:
  - Members in attendance: Ray Andrews (remote), Peggy Briggs (remote), Kathy Cuocolo (remote), Eric Dahlberg, John Garofalo, Greg Guarriello, Amrith Kumar (remote), Don Kupka, Lyndsey Lis, Dee Ortner, Parashar Patel, Christine Reynolds, Brian Taylor, Lois Wasoff (remote)
  - Members not in attendance: Suresh Bhatia

**Call to Order**

- Following call of roll, the Chair called the meeting to order at 6:05 PM and appointed Eric Dahlberg as scribe.

**Public Comment**

- The Chair noted that the Finance Committee has received 40-50 emails in support of the CPS budget warrant article. Peggy Briggs observed that all emails were in favor of the CPS budget. The Chair then invited members of the public to share comments.
- Erica Josselyn, 94 Dover Street, offered her perspective on why she supports the CPS budget.
- Jeff Suarez, 45 Oxbow Road, stated that he has participated in several meetings on the topic of the CPS budget and has observed that the community supports it overwhelmingly, noting that the budget is fair and represents “level service.”
- Casey Atkins, 477 Laws Brook Road, stated that she is wearing two hats in speaking in support of the CPS budget tonight, one as President of the Special Education Parent Advisory Council and another as a parent. She shared her perspective on why she supports the CPS budget, stressing the importance of providing for the mental health needs of Concord’s students. She acknowledged the risk that higher taxes pose to residents who may be priced out. She also thanked the members of the Finance Committee for their service.
- John Peachey, 44 Bedford Court, stated that he is speaking as a Concord resident, a CPS teacher, and a parent. He stated that he supports the CPS budget, noting that it contains “no fat” and stressing that there are people behind the numbers represented in the various budget spreadsheets who would be directly impacted by the cuts that would be required if the CPS budget is not approved.
- Daniel Isaacs, 6 Abbott Lane, stated that he moved to Concord in 2020 because of the school system, and he supports the CPS budget. He asked the Finance Committee to consider the externalities of not recommending approval.
- Margaret Wargelin, 97 Hillside Avenue, stated that she no longer has children in the Concord schools but supports the CPS budget, stressing that she feels the process has been transparent and that the increase being requested is less than inflation.

- Natalia Sternberger, 788 Strawberry Hill Road, stated that two of her children attend public school in Concord and that she recently moved to town specifically because of the quality of the school system. She supports the CPS budget.

**Review and vote: recommendations on 2023 Annual Town Meeting Warrant Articles**

- The Chair observed that there are three articles pending a vote by Finance Committee ahead of the public hearing: Article 7: Use of Free Cash; Article 25: Appropriation for 250<sup>th</sup> Anniversary Celebration; and Article 26: Community Preservation Committee Appropriation Recommendations. The Chair elected to take up discussion on Articles 25 and 26 first.

Article 25: Appropriation for 250<sup>th</sup> Anniversary Celebration

- Rick Loughlin, 83 Chestnut Street, Finance Chair for the 250<sup>th</sup> Anniversary Celebration Committee, highlighted that the committee has prepared a detailed budget and shared it with the Finance Committee. He stated that the committee would like to secure \$600,000 in funds for this year in anticipation of pursuing additional funding the year after.
- Henry Dane, Chair of the 250<sup>th</sup> Anniversary Celebration Committee, flagged that this is a very substantial project that requires significant planning and that the town has only two fiscal years remaining in order to appropriate funds.
- Town Manager Kerry Lafleur provided information on how ARPA funds may be used for a portion of the funding and clarified that, if the funding source is indeed ARPA, there is no action needed at Town Meeting.
- MOTION: Don Kupka moved that the Finance Committee vote to support the 250<sup>th</sup> anniversary celebration and to support the appropriation of \$1 million in free cash to fund the celebration this year. The motion was not seconded. After brief discussion, Don Kupka elected to withdraw his motion and instead requested that the Finance Committee proceed with a discussion on funding options.
- Peggy Briggs observed that this project represents a significant financial commitment by the town: \$2 million total, with \$600,000 in the current fiscal year.
- Matt Johnson, Chair of the Select Board speaking on his own behalf, clarified that the Select Board has not discussed the idea of utilizing ARPA funds for this project. He also clarified that this does not represent the Town Manager's proposal. He noted that it is the Select Board's intent to make the spending of ARPA funds as public a process as possible. He also stated that he thinks it is the Finance Committee's responsibility to assess this funding request.
- Brian Taylor asked how much ARPA funding is being sought. The Town Manager responded that Concord received \$5.6 million in total ARPA funding, a significant portion of which remains available. Rick Loughlin responded that the committee likely won't spend all of the funding allocated in the current fiscal year and that they don't yet know the full scale of the project. He added that the current budget is just an estimate at this time.
- Diane Proctor, 57 Sudbury Road and member of the 250<sup>th</sup> Anniversary Celebration Steering Committee, stated that funding will come back to the town in the form of tax revenue as a result of all of the spending related to an event like this.

### **Temporary Adjournment for Purposes of Opening Public Hearing**

- The Chair observed that it is 7:00 PM and that the Finance Committee meeting must now temporarily adjourn in order to proceed to the public hearing posted for this time. The regular meeting of the Finance Committee was temporarily adjourned from 7:00 PM to 9:04 PM for purposes of conducting the public hearing (see separate meeting minutes for the public hearing).

### **Resumption of Regular Meeting – Call of Roll**

- Parashar Patel, acting as Chair, called roll as noted:
  - Members in attendance: Ray Andrews (remote), Peggy Briggs (remote), Kathy Cuocolo (remote), Eric Dahlberg (remote), John Garofalo, Greg Guarriello, Amrith Kumar (remote), Don Kupka, Lyndsey Lis, Dee Ortner, Parashar Patel, Christine Reynolds, Brian Taylor, Lois Wasoff (remote)
  - Members not in attendance: Suresh Bhatia

### **Call to Order**

- Following call of roll, the Chair called the meeting to order at 9:06 PM and confirmed that Eric Dahlberg will continue to serve as scribe.

### **Review and vote: recommendations on 2023 Annual Town Meeting Warrant Articles**

- The Chair observed that there remain five articles for which the Finance Committee may take a vote:
  - Article 7: Use of Free Cash
  - Article 17: Concord Public Schools Budget
  - Article 18: Concord Public Schools Capital Projects
  - Article 25: Appropriation for 250<sup>th</sup> Anniversary Celebration
  - Article 26: Community Preservation Committee Appropriation Recommendations

#### **Article 7: Use of Free Cash**

- The Chair posed the question as to whether Finance Committee members are ready to proceed to a vote on Article 7 given that it does not appear free cash will not be used for other purposes given the updates shared earlier in the meeting. Dee Ortner wondered what the implications of not using \$1 million in free cash for property tax relief and shared some points of data she had collected with the Finance Director.
- MOTION: Christine Reynolds moved to recommend affirmative action on Article 7. Greg Guarriello seconded. Ray Andrews expressed interest in voting on the CPS budget article before this article to gauge what the impacts of that article may be and to consider free cash as a potential source of funding. Brian Taylor stated that he agreed with this approach. Kathy Cuocolo stated that either funding source would represent a tax increase. After further discussion, Christine Reynolds withdrew her motion.
- The Chair posed the question to Town Moderator Carmin Reiss as to what the implications of utilizing free cash to fund a portion of the CPS budget would be. The Moderator responded that a portion of the CPS budget could be funded by free cash and that this could be accomplished via the wording of the motion for approval of the CPS budget article, Article 17, at Town Meeting. Amrith Kumar flagged that the language of Article 17 appears to restrict the source of funds to appropriation. Upon further view, the Town Moderator concurred.

- The Town Manager clarified that free cash may be used as a funding source for the CPS budget, but noted that free cash is a one-time source of funding, and it would be contrary to the town's financial policies to use free cash to fund operating expenses.
  - Ray Andrews stated that he recognizes that using free cash to fund the CPS budget may not be appropriate and is prepared to vote on Article 7.
  - MOTION: Amrith Kumar moved to recommend affirmative action on Article 7. Seconded by Greg Guarriello. The Chair called roll:
 

○ John Garofalo: yes	○ Lyndsey Lis: yes
○ Greg Guarriello: yes	○ Ray Andrews: yes
○ Dee Ortner: yes	○ Amrith Kumar: yes
○ Don Kupka: yes	○ Peggy Briggs: yes
○ Brian Taylor: yes	○ Kathy Cuocolo: yes
○ Parashar Patel: yes	○ Eric Dahlberg: yes
○ Christine Reynolds: yes	○ Lois Wasoff: yes
- Motion carries by a vote of 14-0.

Article 26: Community Preservation Committee Appropriation Recommendations

- Dee Ortner noted that the Warner's Pond Restoration Project item, Item E, remains pending, so she proposes removing Item E from consideration until it is resolved.
  - Diane Proctor, Chair of the Community Preservation Committee (CPC), stated that it is her understanding that the CPC will make a decision on this at their March 21<sup>st</sup> meeting.
  - MOTION: Dee Ortner moves to recommend affirmative action on Article 26, Items A, B, C, D, F, G, H, I, and J (excluding Item E). Seconded by Brian Taylor. The Chair called roll:
 

○ John Garofalo: yes	○ Lyndsey Lis: yes
○ Greg Guarriello: yes	○ Ray Andrews: yes
○ Dee Ortner: yes	○ Amrith Kumar: yes
○ Don Kupka: yes	○ Peggy Briggs: yes
○ Brian Taylor: yes	○ Kathy Cuocolo: yes
○ Parashar Patel: yes	○ Eric Dahlberg: yes
○ Christine Reynolds: yes	○ Lois Wasoff: yes
- Motion carries by a vote of 14-0.

Article 18: Concord Public Schools Capital Projects

- Don Kupka stated that before the school buildings were replaced, the town had adopted a policy of dedicating \$900,000 annually to school capital needs, but that may no longer be prudent. He added that debt service is the fastest growing category of town spending.
- Dee Ortner concurred and stated it is her hope that the School Department will assess their capital needs annually.
- Christine Reynolds asked if Don Kupka's previously raised questions about school capital projects have been answered. The Chair noted that he expects answers to be received before the next Finance Committee meeting, which is scheduled for March 23<sup>rd</sup>. The group reached consensus to defer a vote on Article 18 accordingly.
- MOTION: Amrith Kumar moves to table Article 18 for a future meeting. Seconded by Kathy Cuocolo. The Chair called roll:

- John Garofalo: yes
- Greg Guarriello: yes
- Dee Ortner: yes
- Don Kupka: yes
- Brian Taylor: yes
- Parashar Patel: yes
- Christine Reynolds: yes
- Lyndsey Lis: yes
- Ray Andrews: yes
- Amrith Kumar: yes
- Peggy Briggs: yes
- Kathy Cuocolo: yes
- Eric Dahlberg: yes
- Lois Wasoff: yes

Motion carries by a vote of 14-0.

#### Article 25: Appropriation for 250<sup>th</sup> Anniversary Celebration

- The Chair summarized earlier discussion on this article and asked for a sense of committee members' perspectives on readiness for a vote.
- Christine Reynolds stated that she feels more discussion is needed given uncertainty over funding sources.
- Kathy Cuocolo stated that she does not feel comfortable about this article, given other pressing needs in the budget this year.
- Lois Wasoff stated that she agrees with sentiments of others that discussion should be deferred given the uncertainty.
- The Chair shared his concern regarding the funding figures and observed that there is consensus to defer further discussion of this article until the next meeting.

#### Article 17: Concord Public Schools Budget

- The Chair provided a recap of the Finance Committee's guidelines setting process for fiscal year 2024 and opened the floor for comments and discussion.
- Dee Ortner noted that several residents who reached out to support the CPS budget pointed to a disparity in the guideline figures for the town and for the schools, but that there are services included in the town's budget, such as public safety and public works, that benefit the schools.
- The Chair noted that several residents noted that 85% of the CPS budget is "legally required," but that is not quite accurate because CPS can adjust the number of employees.
- Don Kupka stated that he reviewed spending over the last 20 years, and he observed that spending on schools as a percentage of total spending has remained fairly consistent (roughly two thirds of the total). He would like revenue to be part of the discussion as well.
- Lois Wasoff stated that she would like to echo Don's sentiments. She added that she has been hearing a conflation in some of the statements of support for the CPS budget that the more money we spend, the better the product we get – but she feels that those two things don't necessarily relate.
- John Garofalo stated, in response to an earlier statement, that he doesn't think we should consider prorating the budgets of departments to indicate what portion of their services go to the schools. He asked what portion of CPS spending is tied to mandatory items such as COLA or step increases. Alexa Anderson, Chair of the School Committee, stated that CPS must honor previously-agreed-upon year-over-year compensation increases. The Chair reiterated his previous comment that it is incorrect to state that 85% of the CPS budget is fixed or "legally required."
- After further discussion, Peggy Briggs, noting that she is unable to make a motion herself as Chair, proposed that a motion be made to recommend affirmative action on Article 17 at a reduced total of \$45,000,000 as a compromise approach.

- Amrith Kumar asked for clarification on what exactly the total amount in the warrant article is. The Chair clarified that, as printed in the warrant, the total is \$45,197,176, but CPS previously communicated that they intend to reduce that by \$150,000, to \$45,047,176. He added, in response to Peggy Briggs' previous statement, that nothing in Robert's Rules prohibits the Chair from making a motion.
- Lois Wasoff stated that, as a procedural matter, if a motion is made as Peggy proposes, it is her understanding that the Finance Committee is effectively proposing an amendment to the article at Town Meeting. She also asked what the implications of Town Meeting approval of a CPS budget above the guideline amount would be in terms of the tax burden. The Chair responded that it would be an increase in taxes.
- MOTION: Peggy Briggs moved to recommend affirmative action on Article 17 as printed in the warrant. After discussion, Peggy Briggs re-worded her motion and instead moved to recommend affirmative action on Article 17 to reflect the reduced total that CPS has communicated, or \$45,047,176. Seconded by John Garofalo. The Chair invited discussion.
- Christine Reynolds stated that she appreciates the support that the CPS budget has received, but this would contribute to an increase of almost 8% in the median property tax bill, which she feels is too high and is one of several warning signs she is seeing from a fiscal perspective.
- Amrith Kumar posed the question as to whether any of the items in the CPS budget are one-time expenses. Alexa Anderson, School Committee Chair, responded that there are a few specific positions added to the budget to support students in the context of recovering from the pandemic and addressing mental health needs. She also pointed to specialized programs at the elementary level related to specific learning and language needs.
- Kathy Cuocolo stated that she agrees with the points raised by Christine Reynolds.
- Don Kupka asked that the School Committee look at tuition at the Ripley School from a revenue perspective – he acknowledged that this may be a difficult exercise but believes it is important under the circumstances. He also challenged the School Committee to look at how other districts are able to deliver services for less.
- Ray Andrews stated that the Finance Committee's responsibility is to look at these things from a financial perspective, and he feels members are doing their job.
- Eric Dahlberg stated that he feels public input is an important part of this process, and he has been impressed by the number of taxpayers who have expressed support for the CPS budget, flagging that it has been nearly unanimous.
- Amrith Kumar asked to re-confirm the figure in Peggy Briggs' motion. After discussion, Peggy Briggs clarified that her motion is to recommend approval of Article 17 with a total CPS budget of \$45,047,176. She subsequently added that she has been impressed by the statements in support of the CPS budget.
- The Chair thanked CPS leadership and the School Committee and noted that the process has been transparent throughout. He added that he would like to see ways to measure outcomes as to how effectively this funding is being spent.
- The Chair, hearing no further questions or points of discussion, called roll on the motion on the table:
  - John Garofalo: yes
  - Greg Guarriello: yes
  - Dee Ortnr: no
  - Don Kupka: yes
  - Brian Taylor: yes
  - Parashar Patel: no

- Christine Reynolds: no
- Lyndsey Lis: yes
- Amrith Kumar: no
- Peggy Briggs: yes
- Eric Dahlberg: yes
- Ray Andrews: no
- Kathy Cuocolo: no
- Lois Wasoff: no

Motion fails by a vote of 7-7.

- MOTION: Amrith Kumar moves to recommend affirmative action of Article 17 with a revised total budget equal to the Finance Committee’s guideline figure of \$44,429,832. Seconded by Ray Andrews.
- Brian Taylor asked for confirmation that this total is lower than the total in the previous motion, which failed. Amrith Kumar confirmed and added that his perspective is that the role of the Finance Committee is to make recommendations that are fiscally responsible. Brian Taylor wondered whether it doesn’t make more sense to vote no action tonight and let the decision go to Town Meeting. Lois Wasoff said she feels the Finance Committee should take a position one way or the other. Dee Ortner questioned why there is a need to align on a recommendation tonight. The Town Moderator offered her perspective that the Finance Committee did not technically recommend no action with the previous vote.
- The Chair, hearing no further questions or points of discussion, called roll on the motion on the table:
  - John Garofalo: no
  - Greg Guarriello: no
  - Dee Ortner: no
  - Don Kupka: yes
  - Brian Taylor: no
  - Parashar Patel: yes
  - Christine Reynolds: yes
  - Lyndsey Lis: no
  - Amrith Kumar: yes
  - Peggy Briggs: yes
  - Eric Dahlberg: no
  - Ray Andrews: yes
  - Kathy Cuocolo: yes
  - Lois Wasoff: yes

Motion carries by a vote of 8-6.

- The Chair thanked the members of the Finance Committee and the public for their participation.

**Adjournment**

- MOTION: Amrith Kumar moved to adjourn. Seconded by Eric Dahlberg. The Chair observed that the motion passed unanimously and declared the meeting adjourned at 11:00 PM.

Respectfully submitted by Eric Dahlberg

**Town of Concord  
Finance Committee  
Meeting Minutes – April 30, 2023**

**Present:** Ray Andrews, Suresh Bhati, Peggy Briggs (Chair), Eric Dahlberg, John Garofalo, Greg Guarriello, Armith Kumar, Don Kupka, Lindsey Lis, Dee Ortner, Parashar Patel, Christine Reynolds, Brian Taylor, Lois Wasoff

**Absent:** Kathy Cuocolo

**Others Present:** Diane Proctor (Chair, Community Preservation Committee)

The meeting was held in-person at CCHS in conjunction with the Annual Town Meeting.

Having determined the presence of a quorum, Ms. Briggs called the meeting to order at 4:25PM.

The single item for discussion was Article 26 (Community Preservation Committee Appropriation Recommendations). At its last meeting, FinCom had voted to recommend No Action on Item E in the list of recommended appropriations (Town of Concord – Warner's Pond Restoration Project). That item appropriated \$550,000 (\$275,000 for open space and \$275,000 for recreation). Diane Proctor had asked that FinCom meet during Town Meeting and reconsider that recommendation. She informed FinCom that if Item E was not approved the requested allocations would fall short of the requirement that 10% of the funds allocated be spent on open space. In addition, Ms. Proctor explained that although substantial funds have already been allocated to the Warner Pond project, those funds were specifically tied to dredging the pond and could not be repurposed without further action by a future Town Meeting. It is unlikely at this point that the dredging project will proceed, since it now appears that the issues will have to be addressed by removing the existing dam. A consultant must be hired to study the situation and analyze the consequences of removing the dam, and permits will have to be sought. The \$550,000 will be used for that purpose; any balance remaining will be returned to the CPC. The encumbered funds left over from the dredging project that is now not expected to proceed would be reallocated by a subsequent Town Meeting.

A discussion followed, in which several committee members raised questions about the amount of the past allocations for Warner's Pond, how much money remained unspent from those past allocations, whether the full \$550,000 was necessary to retain the consultant and to resolve the issue of the 10% minimum allocation to open space, and whether it was clear that dam removal would be the chosen solution instead of dredging. Ms. Proctor did not have specific information about the past allocations immediately available, but she did indicate that the \$550,000 was necessary to begin the next phase of planning the dam removal and that it was extremely likely that the final decision would be to remove the existing dam.

Mr. Patel made a motion (duly seconded) that FinCom recommend Affirmative Action on Article 26 as it appeared in the Warrant, including the \$550,000 for Warner Pond restoration allocated in Item E. The motion was passed by a vote of 13 in favor and one (Dee Ortner) abstaining.

There being no further business, the meeting was adjourned at 4:45PM.

Respectfully submitted,

Lois Wasoff, Clerk

DRAFT

**Town of Concord  
Finance Committee Task Force  
Meeting Minutes – June 1, 2023**

**Present:** Eric Dahlberg (Finance Committee Vice Chair), Parashar Patel (Finance Committee Chair), Lois Wasoff (Guidelines Chair) and Dee Ortner (Clerk).

**Absent:**

**Others Present:** Gail Dowd, CFO/Finance Director.

The meeting was called to order by Ms. Ortner at 2:04pm.

Discussion on community outreach and communications was open ended and addressed the five “W” words shown in the agenda. Each is summarized below.

**Who:** The group noted a variety of potential audiences, such as committees or departments, but ultimately decided that the residents of Concord are the audience. Simply put, they are the tax payers and the Finance Committee’s outreach should focus on improving its communications with this in mind.

**Why:** The sense of the group was that the Finance Committee needs to better explain its fundamental responsibility of balancing needs with prudent financial recommendations in a more engaging manner. Simply put – a new commitment to transparency and engagement is warranted. As the group continued its discussion a two-step process emerged:

1. communicate a ‘big picture’ of the role and advisory responsibility of the Finance Committee, and
2. communicate the process for determining guidelines as well as implications to the budgets and tax payers.

**What:** In digging further, the group discussed potential opportunities for outreach on topics such as updates on consequential and special topic meetings. Other opportunities may be found in details on municipal policies and practices or the portion of the total budget on which the Finance Committee provides advise.

Discussion on additional topics (i.e., **when** and **where**) were not specifically addressed due to time constraints. These topics together with recommendations for the full Committee will take place on Monday, June 5 at 2pm.

There being no further business, the meeting was adjourned at 4:45PM.

Respectfully submitted,

Dee Ortner, Clerk

**Town of Concord  
Finance Committee Task Force  
Meeting Minutes – June 5, 2023**

**Present:** Parashar Patel (Finance Committee Chair), Lois Wasoff (Guidelines Chair) and Dee Ortner (Clerk).

**Absent:** Eric Dahlberg

**Others Present:** Kathy Cuocolo, Betsy Levinson (Concord Bridge reporter), Paul Macone, Gail Dowd, CFO/Finance Director (arrived at 2:24pm).

The meeting was called to order by Ms. Ortner at 2:00pm.

Discussion on community outreach and communications continued from the prior June 1, 2023 meeting with the remaining two categories of “W” topics as shown in the agenda. Each is summarized below.

**When:** The group concluded at its previous meeting that “what the FinCom does” (its charge) is not well known and would like to better inform residents of the *role* of the Finance Committee in Town governance and the *process* used throughout the year to better advise all constituencies. Focus, timing and topics are key.

The group discussed a high-level strategy for engaging residents from two perspectives: education on how the Finance Committee works, and timely alerts of new financial information as well as key upcoming Finance Committee meetings. The educational component will begin in late August with a primer on the Finance Committee’s role and yearly process and continue throughout the year with financially relevant topics such as planning of short-term as well as long-range capital needs. The development and delivery of timely alerts will be discussed and determined at upcoming Finance Committee meetings.

**Where:** The last topic of discussion focused on strategies for communicating with and getting information to residents. The group brainstormed the following possibilities:

- Finance Committee webpage      Concord Journal      Council on Aging
- Interaction with Select Board      LWVCC Friday Forums      Rotary / Lions Clubs
- Concord Bridge (weekly announcements, short articles)      Nextdoor (website)
- Concord Business Roundtable      Living Concord (website)      Facebook
- Alerts (linking back to FinCom webpage on Town website) to news releases, weekly updates

**Next Steps:** Task Force recommendations will be made to the entire Finance Committee at the June 22<sup>nd</sup> meeting.

There being no further business, the meeting was adjourned at 3:01PM.

Respectfully submitted,

Dee Ortner, Clerk

DRAFT

## Agenda Item 13:

### Correspondence

(Attached are copies of correspondence received since the last Finance Committee Meeting)

**Finance Committee Members  
&  
Committee Assignments**

## Finance Committee Members

5/1/2023

Bhatia, Suresh	2025 Term 1	<a href="mailto:sbhatia@aconstructioninc.com">sbhatia@aconstructioninc.com</a>
Briggs, Margaret	2024 Term 1	<a href="mailto:peg.briggs@gmail.com">peg.briggs@gmail.com</a>
Cuocolo, Kathy	2026 Term 2	<a href="mailto:kcc.fincom@gmail.com">kcc.fincom@gmail.com</a>
Dahlberg, Eric	2024 Term 1	<a href="mailto:ericdahlberg@gmail.com">ericdahlberg@gmail.com</a>
Garofalo, Jon	2025 Term 1	<a href="mailto:johnagarofalo@yahoo.com">johnagarofalo@yahoo.com</a>
Guarriello, Greg	2025 Term 2	<a href="mailto:gregguar@gmail.com">gregguar@gmail.com</a>
Kumar, Amrith	2024 Term 1	<a href="mailto:concord.amrith@gmail.com">concord.amrith@gmail.com</a>
Kupka, Don	2026 Term 1 - first full term	<a href="mailto:concordmarin@gmail.com">concordmarin@gmail.com</a>
Lis, Lyndsey	2025 Term 1	<a href="mailto:lyndseylis@gmail.com">lyndseylis@gmail.com</a>
Ortner, Dee	2025 Term 2	<a href="mailto:daortner@gmail.com">daortner@gmail.com</a>
Patel, Parashar	2024 Term 1	<a href="mailto:ponfincom@gmail.com">ponfincom@gmail.com</a>
Reed, Karlen	2026 Term 1	<a href="mailto:karlen.reed@gmail.com">karlen.reed@gmail.com</a>
Reynolds, Christine	2024 Term 2	<a href="mailto:FinComCR@gmail.com">FinComCR@gmail.com</a>
Sadruzzaman, Quazi	2026 Term 1	<a href="mailto:sadruzzaman@hotmail.com">sadruzzaman@hotmail.com</a>
Wasoff, Lois	2026 Term 2	<a href="mailto:lwasoff.fincom@icloud.com">lwasoff.fincom@icloud.com</a>

Mary Hartman	Select Board Observer	<a href="mailto:klafleur@concordma.gov">klafleur@concordma.gov</a>
Cynthia Rainey	School Committee Observer	<a href="mailto:lhunter@concordps.org">lhunter@concordps.org</a>
Kerry Lafleur	Town Manager	<a href="mailto:gdown@concordma.gov">gdown@concordma.gov</a>
Dr. Laurie Hunter	School Superintendent	<a href="mailto:bconry@concordps.org">bconry@concordps.org</a>
Gail Dowd	Chief Financial Officer/Finance Director	
Bob Conry	Ass't Superintendent Finance & Operations	

## Committee Assignments FY24

Board/Committee	Primary	Secondary
Select Board	Parashar Patel	Eric Dahlberg
Schools (CPS)	Dee Ortner	Don Kupka
Schools (CCRHS)	Dee Ortner	Don Kupka
Middle School Building Committee	Suresh Bhatia	Chris Reynolds
Minuteman Vocational Tech	Don Kupka	Dee Ortner
Planning Board	Lyndsey Lis	Eric Dahlberg
Community Preservation Committee	Peggy Briggs	
Public Works Commission	Eric Dahlberg	
Concord Housing Development	Kathy Cuocolo	
Concord Municipal Affordable Housing Trust	Kathy Cuocolo	
Concord Housing Authority	Kathy Cuocolo	
Economic Vitality Committee	Quazi Sadruzzaman	Peggy Briggs
Recreation Commission	Karlen Reed	