

**TOWN OF NORTHBOROUGH**

Town Offices  
63 Main Street  
Northborough, MA 01532-1994  
(508) 393-5040 Phone  
[town.northborough.ma.us](http://town.northborough.ma.us)

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**APPROPRIATIONS COMMITTEE – MEETING MINUTES**

Thursday, March 7, 2024 – 7:00 PM

Select Board Meeting Room

**MEMBERS PRESENT:** Scott Rogers, Chair  
George Brenckle, Vice Chair  
Tim Kaelin, Clerk  
Janice Hight  
Robert D'Amico  
Jeff Knight

**MEMBERS ABSENT:** NA

**TOWN:** Timothy McNerney, Town Administrator  
Jason Little, Finance Director  
John Campbell, CPC Chair  
Laurie Connors, Planning Director  
David Kane, MIS/GIS Director

**OTHER:** Lisa Maselli, Select Board Liaison to Appropriations Committee

Meeting Agenda [CLICK HERE TO VIEW ONLINE](#)

Link to recorded meeting: [CLICK HERE TO VIEW ONLINE](#)

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The meeting was called to order at 7:02 pm by Chair, Scott Rogers.

**1. Public Comment**

There were no comments from the public.

**2. Approval of Minutes: February 22, 2024** [CLICK HERE TO VIEW ONLINE](#)

**Motion to Approve Meeting Minutes as Submitted without Modification:**

Initiated by Robert D'Amico.

**Motion Seconded:** By Janice Hight.

**Vote:** Scott Rogers called for a vote to approve the February 22, 2024, Meeting Minutes; it resulted in unanimous approval with all present members voting “aye.”

### **3. Review of Community Preservation Committee Projects (CPC)**



**(Presented by John Campbell)**

For this year's Town Meeting, the Community Preservation Committee (CPC) has a budget of \$820,000 from projected new revenue and state match, plus \$1,340,577 from CPA reserve accounts. The Committee reviewed eight applications. During deliberations, future needs, such as the White Cliffs re-use proposal and Downtown Revitalization projects, were considered. Based on these considerations, the CPC reached a consensus on the list of recommendations below. If all the proposed recommendations are approved at the Town Meeting, there will be no unallocated funds from the projected new revenue, and \$243,061 will remain in the Unreserved Fund.

- **432 Whitney Street Land Acquisition Project (\$1,700,000):** This project entails acquiring 23.77 acres of undeveloped land for open space and recreation, along with creating 4-8 multi-family affordable housing units. Key benefits include:

- Development of affordable housing.
- Protection of wildlife habitat and a wetland system connected to Bearfoot Brook.
- Preservation of a scenic vista at the property's highest point.
- Establishment of an open space link between the aqueduct to the west and lands protected by the MA Department of Conservation and Recreation and the Berlin Conservation Commission.

The CPC unanimously agreed to allocate funding from the unreserved fund (\$817,653), conservation fund (\$664,073), and new revenues (\$218,274) for this project.

- **Pickleball Soundproofing (\$54,500):** The Pickleball Soundproofing project, with a budget of \$54,500, aims to install UV-tolerant soundproofing on the top of the current fencing system to mitigate the impact noise from pickleball, reducing it to below nuisance levels. The CPC unanimously agreed to fund this initiative with new revenue.
- **Affordable Housing Funds to the Northborough Affordable Housing Corporation (\$126,856):** The National Association of Housing Cooperatives (NAHC) has successfully used Community Preservation Act (CPA) funds to increase affordable housing in the town by collaborating with partners like Habitat for Humanity. Anticipating more projects soon, the CPC unanimously approved funding for the NAHC, conditional on a funding agreement similar to those used for previous grants.
- **First Parish Church Steeple Repairs (\$210,000):** This project focuses on replacing several key wooden components compromised by age and weather exposure, including stairs, flooring, trusses, and the "cradle" that holds the brass bell. Additionally, the congregation will cover the costs of hiring a contractor to replace defective materials on the steeple's exterior and reseal it to prevent future leaks. The Community Preservation Committee (CPC) unanimously voted to fund this project using new revenue.
- **Wachusett Aqueduct Historic Marker (\$4,729):** A duplicate historical marker will replace one stolen in October 2023. The Community Preservation Committee (CPC) has previously supported similar projects for their value in enriching the community and aligning with the

Master Plan and Historic Preservation Plan goals, all at a minimal cost. The CPC unanimously agreed to finance this replacement with new revenues.

- **White Cliffs Bond Payment (\$164,641):** This payment is the seventh required for the bond on the White Cliffs purchase. It also meets the mandate that at least 10% of new revenue is allocated towards Historic Preservation. The CPC unanimously agreed to use new revenue for this payment.
- **CPA Administrative Expenses Account (\$41,000):** Under CPA legislation, the CPC can allocate up to 5% of new revenue to cover administrative costs, like legal fees, appraisals, and consultant fees for CPA projects. Any funds not used within a year are returned to the CPA Unreserved Fund. The CPC unanimously agreed to allocate 5% of the projected new revenue.
- **Conservation Fund (\$350,000):** With a current balance of approximately \$664,000 from CPA funds previously approved, was proposed for use in acquiring 432 Whitney Street. However, aiming to plan for future CPA funding needs and maintain flexibility across historic preservation, affordable housing, open space, and recreation, the CPC decided to keep reserves in the Unreserved Fund. Consequently, the CPC unanimously voted to deny the application. This decision was supported by the Committee's representatives from both the Open Space Committee and the Conservation Commission.

### **Discussion / Questions:**

In the discussion regarding 432 Whitney Street Land Acquisition, Laurie Connors shared the positive news that the Massachusetts Department of Conservation and Recreation (DCR) has committed \$200,000 to a land purchase project. This funding allows the Community Preservation Committee (CPC) to consider adjusting their budget by \$200,000 without affecting revenues. John Campbell expressed optimism about having a strong commitment to proceed to the town meeting with the plan, and Laurie Connors confirmed the commitment's strength.

Janice Hight inquired about potentially hazardous waste due to historical illegal dumping on the property in question. Laurie Connors clarified that the dumping occurred on a different property and that recent tests, including soil test pits, are being conducted to ensure no hazardous materials are present, with results expected soon.

Tim McInerney suggested proceeding with the full funding amount to secure the state grant confidently, highlighting ongoing environmental assessments and an appraisal. Lisa Maselli questioned the necessity and potential costs of a preservation restriction on the land, to which John Campbell explained that any property acquired with CPA funds requires such a restriction. John Campbell mentioned that organizations like the Sunbury Valley Trustees or New England Forestry might hold these restrictions, sometimes at no cost. Laurie Connors added that the DCR offered to hold the preservation restriction for this project.

In the discussion regarding the First Parish Church Steeple Repairs, Robert D'Amico recalls a previous project where CPA funds were used for creating an accessible entry to a church, wondering if it was the same church currently under discussion. John Campbell clarifies it was a different project and church, emphasizing that using CPA funds for accessibility to historic properties is allowed. Jeff Knight raised concerns about using taxpayer dollars for church-related projects, prompting John Campbell to explain that if a facility has significant public use

beyond religious activities, funding is permissible. Despite some pushback and legal challenges in other cases, the project was deemed allowable due to the church's community impact and historic significance. Robert D'Amico notes there was opposition in the past, but the project still passed. The conversation highlights that the funding is for preserving the historic aspect of the church, like its steeple, rather than supporting religious activities directly. The building is recognized for hosting diverse community activities, reinforcing its value to the town, and justifying the use of public funds for its preservation.

#### **4. Planning FY2025 Budget Presentation (Presented by Laurie Connors)**

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Laurie Connors explained that the key difference between Planning's budget this from last year is an increase of \$12,050, or 3.7%. It encompasses the planning board, Conservation Commission, Earth removal, and ZBA budgets. Essentially, the increase mainly reflects standard cost-of-living adjustments, with the majority of the rise attributed to salaries, as agreed upon with the unions. Aside from that, there are modest increments to cover higher advertising expenses and miscellaneous supplies. Overall, there are no significant changes.

When prompted by Scott Rogers, Laurie Connors shared updates on key Planning accomplishments. Laurie Connors highlighted the downtown revitalization project, which, with a budget of \$150,000 appropriated at a town meeting, was completed under budget at \$148,000 by Weston and Samson engineers. A presentation on this project and Laurie Connor's proposal for a streetscape project focusing on Blake and Pierce Streets was given. This proposal aims at sidewalk and drainage improvements, aesthetic enhancements, and potential parking lot reconfigurations, with an emphasis on collaboration with local businesses for improved efficiency and aesthetics.

Additionally, Laurie Connors mentioned working on a dog park project with the DPW director, nearing completion in design and awaiting a \$250,000 grant from the Stanton Foundation. The funds are expected soon, with plans to proceed to bidding thereafter.

Discussion turned to the town hall feasibility study, with Robert D'Amico inquiring about its timeline. Tim McInerney provided that the committee would vote on their recommendation on March 27th, affecting the streetscape project's scope depending on the town hall's potential relocation to Blake Street.

Questions also covered the role of the Central Mass Regional Planning Commission (CMRPC) in providing technical assistance and planning services, with specific reference to transportation and land use planning. Laurie Connors confirmed the planning department's webpage includes information on complete streets projects, noting that the Blake and Pierce Street project would likely consume all available grant funds due to high construction costs.

**\*\* Scott Rogers paused to welcome Jeff Knight, the latest addition to the Appropriations Committee, who was greeted warmly by everyone present. \*\***

#### **5. MIS/GIS Budget Presentation (Presented by David Kane)**

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David Kane, the MIS/GIS director for the town, provided an overview of the MIS/GIS department's responsibilities and recent projects. The department, consisting of two people, oversees technology use across almost all town departments, including managing the town's website, email systems, various departmental applications (e.g., Munis, permitting systems,

public safety applications), and networking town facilities. The town benefits from its own fiber network connecting key buildings and uses VPNs for others. The department has been focusing on mobile technology use, cybersecurity, and transitioning services to the cloud.

Significant achievements include coming under budget for the downtown revitalization project, improvements in networking and mobile technology for public safety and remote staff, and a unified IP-based phone system enhancing remote working capabilities. David Kane highlighted a shift towards cloud services, reducing the number of servers and end-user devices, and the implementation of a town-wide IP phone system for better communication across departments.

The department has received grants for IT and MIS/GIS strategic plans, a cybersecurity assessment in collaboration with the town of Westborough and is currently applying for more grants to enhance security and disaster recovery plans. The FY25 budget reflects a consolidation of expenses within the MIS/GIS Department, resulting in a noticeable budget increase but with corresponding decreases in other departments. The focus remains on upgrading servers, enhancing disaster recovery solutions, and bolstering cybersecurity efforts, including multifactor authentication and real-time traffic monitoring for anomaly detection.

A discussion ensued with Jeff Knight inquiring about a new line item for an information systems technician, which David Kane explained had been postponed due to prioritizing other needs. Robert D'Amico asked about Munis, which David Kane clarified as the town's financial management application. George Brenckle noticed a significant increase in computer maintenance costs, attributed by David Kane to equipment replacements rather than capital expenditures, explaining the town's approach to asset management and the transition towards virtual servers and cloud-based solutions.

The conversation also touched on managed services and the increase in costs due to consolidation and enhanced cybersecurity measures, including the implementation of a Security Operations Center (SOC) and upgrades to Microsoft 365 licensing for better remote device management. David Kane shared insights into MIS/GIS improvements, focusing on integrating MIS/GIS into daily functions to enhance services like permitting and public safety without requiring users to have specialized MIS/GIS knowledge.

David Kane further discussed the state's push for municipalities to improve their cybersecurity posture, mentioning ongoing efforts to secure additional funding for cybersecurity and disaster recovery initiatives. The discussion highlighted the ongoing technology and security enhancements within the town, including strategic planning and grant applications to support these efforts.

In conclusion, David Kane excitedly mentioned that there are some interesting updates on the horizon, including a new website, though specific launch dates are yet to be determined. The town uses Civic Plus, a provider that serves about 80% of Massachusetts municipalities, which is transitioning all its clients to a newer version. This update promises to introduce some exciting new features. While the exact timeline remains unclear, it's something to look forward to and inquire about in future discussions. David Kane welcomes any questions or further conversations on this or any other topic, inviting interested parties to connect with him directly for more detailed discussions.



## **6. Finance Office and Undistributed Expenses (Employee Benefits and Debt Budgets)**

### **FY2025 Budget Presentation** (Presented by Jason Little) [CLICK HERE TO VIEW ONLINE](#)

Jason Little introduced himself. Jason Little is the Town Accountant as well as the Finance Director. Jason Little explained that the finance department encompasses the Treasurer/Collector's division, the Accounting division, and the Tax Assessor's division.

#### Treasurer/Collector

The Treasurer Collector's Office is looking at a proposed budget increase of 7.32% over last year, amounting to \$28,000. This increase is primarily due to cost-of-living adjustments and existing staff raises, with the office staff consisting of four full-time equivalents: a Treasurer Collector, an Assistant Treasurer Collector, and two Financial Assistants.

A significant part of this budget hike is the planned introduction of a time and attendance system for payroll management. This system, an initiative for the upcoming year, aims to modernize payroll processing and benefits administration currently handled by the Treasurer Collector's office. If budget permits, we might roll it out earlier. This new system will enable department heads to submit payroll data online, moving away from paper submissions. Additionally, it includes an Employee Self-Service feature, potentially through Harper's Payroll, allowing employees to access W2 forms, update withholding taxes, and view pay stubs online, eliminating the need for printing and mailing, which has been a logistical challenge, especially post-pandemic.

Previously, physical paychecks and stubs were delivered to the Treasurer Collector's office, with department representatives picking them up weekly. Post-pandemic adjustments led to mailing these, costing about \$2,000 annually in postage. However, the new system is expected to save more than this in payroll processing across departments, reducing the reliance on mailing, with the net increase for this system implementation reflected as \$12,000 in the budget.

Jason Little highlighted the exceptional work the department does, especially in tax collection, where they maintain a 98-99% collection rate. This high rate speaks volumes about the professionalism and efficiency of our Treasurer Collectors.

A discussion ensued with George Brenckle inquiring about the scope of the town's time and attendance system, specifically whether it covers just the town offices or includes the school department as well. Jason Little explained that Northborough has a unique payroll arrangement where the school department manages its payroll independently using its software, Infinite Visions, due to the need for specific controls and the large size of its payroll. This results in the town producing W2s from two different systems, a practice not affected by the new time and attendance system but highlighted as a unique aspect of Northborough's operations.

George Brenckle asked about the possibility of consolidating these systems for efficiency. Jason Little noted that while consolidation would be ideal, it's unlikely due to the school's payroll being integrated with its accounting system, and differences between the software used by the town (Munis) and the school (Infinite Visions), both owned by Tyler Technologies but not directly compatible for such purposes.

Jason Little also praised the Treasurer Collector's office for its exceptional work in benefits administration, especially highlighting a recent achievement where the office successfully transitioned most of the town's senior retirees from the Tufts Complement plan, which was discontinued, to another plan, saving the town approximately \$300,000 in the health insurance budget for that year. This transition also had a significant positive impact on the town's Other Post-Employment Benefits (OPEB) liability, reducing it by about \$12 million, from an estimated \$45 million to \$32 million. This accomplishment underlines the Treasurer Collector's office's effective management and its role in ensuring the town's financial health.

#### Assessor

The Assessors' Department, consisting of three full-time employees including a principal assessor, a data collector, and an administrative assistant, is experiencing a budget increase of \$29,000 or 9.72%. This increase is primarily due to general wage raises of about 3% or \$7,000, alongside significant hikes in consulting expenses for appraisals during the revaluation year (FY 26), and a \$5,000 upgrade for their Computer-Aided Mass Appraisal (CAMA) software.

The principal assessor has notably maintained robust property values, effectively handling numerous Appellate Tax Board (ATB) cases, where taxpayers can contest abatement denials. This diligence has resulted in the state certifying the town's property values first, reflecting the department's efficiency in fair tax administration and the accuracy of property record cards.

Additionally, the department administers exemption programs, funding them through an overlay account which is kept lean, usually less than half a percent of the tax levy. They ensure continuous benefit provision to eligible individuals, particularly seniors, by actively reaching out to those who may not have reapplied for exemptions.

Recent enhancements include expanding the senior work-off program, resulting in more seniors participating and benefiting from tax bill adjustments. They also advocated for lowering the interest rate and raising the income threshold for the tax deferral program, making it more accessible to seniors. This overview captures the department's critical functions and its proactive approach to supporting the community through efficient tax administration and thoughtful program adjustments.

#### Accounting Division

Jason Little discussed the Accounting Division, where he serves as the Finance Director and Town Accountant, supervising three divisions. The notable budget increase is due to salary adjustments and a proposal for a new Town Accountant position. This recommendation, initially suggested by former Town Administrator John Coderre, aims to enhance administrative efficiency by separating the roles of Finance Director and Town Accountant.

Adding the Town Accountant position will prepare for future needs and emphasizes the importance of succession planning and developing staff internally. Beyond staffing, there are no significant increases in the budget, which constitutes 1.34% of the town's general fund and 3.82% of the town's share of that budget.

#### Undistributed Expenses

Jason Little discussed the undistributed expenses section of the finance agenda, which encompasses costs not allocated to specific departmental appropriations. This category includes employee benefits and insurance, health insurance, OPEB appropriations, life insurance, Medicare tax, Worcester Regional Retirement Assessment (town employees'

pension plan), workers' compensation insurance, debt service, state assessments, reserve for abatements (also referred to as overlay), and the Appropriations Committee Reserve Fund. Warrant articles, still in development, were not included in his summary.

A significant focus was on health insurance, facing a potential 10% renewal increase, translating to a \$600,000 rise in a budget area already totaling \$6 million. Such an increase is substantial, often encompassing the town's entire budget increment for a year. However, due to turnover and vacancies, particularly in public safety departments, the town has seen considerable savings in health insurance expenditures, leading to a surplus. Despite conservative budgeting to avoid emergency appropriations, unplanned vacancies resulted in a \$900,000 surplus last year, a situation not ideal due to the reasons behind it.

For the upcoming year, an 8% renewal increase is expected with the town's sole carrier, Harvard Pilgrim. Efforts to maintain reasonable health insurance cost increases include a detailed review of employee rosters and adjustments in estimates for "unknown migration" — situations where employees might require coverage mid-year due to qualifying events. The revised budgeting approach aims for a leaner estimate, reducing the projected surplus and resulting in a more manageable 4.4% increase in health insurance costs.

Scott Rogers discussed with Jason Little the approach of closely examining the town's personnel roster to predict more accurately who might join the health insurance plan. This detailed analysis, instead of using broad estimations, allows for a targeted and efficient budgeting process for health insurance costs.

Jason Little explained the process involves reviewing the roster for vacancies and budgeting for potential changes in insurance coverage among eligible employees. They also leverage an opt-out program offering stipends to employees who choose not to use the town's health insurance, generating savings for the town.

Through these efforts, the health insurance budget increase was kept to 4.4% for the year. Additionally, contributions to the OPEB (Other Post-Employment Benefits) trust continue to increase, positively impacting the town's funding percentage for future liabilities, especially after the discontinuation of the Tufts Complement plan, which unexpectedly reduced the OPEB liability by \$12 million.

Jason Little also mentioned the Sick Leave Buyback provision and the employer's contribution to Medicare tax as other significant components of the undistributed expenses, further elaborating on how these items are budgeted in relation to personnel changes and payroll increases.

#### Worcester Regional Retirement

Jason Little discussed the Worcester Regional Retirement plan, which is on a path to be fully funded by 2036, four years ahead of the 2040 legislative requirement. The town's approach to funding its Other Post-Employment Benefits (OPEB) is similar, working with actuaries on evaluations and funding plans. Once the Worcester Regional Retirement is fully funded, the plan is to redirect funds to the OPEB trust fund. The town is facing an 11% increase in Worcester Regional retirement contributions due to demographic factors, resulting in an unavoidable \$300,000 increase.

Workers' compensation and building liability estimates showed moderate increases, nothing unexpected. Debt service reflects the town's existing declining debt schedules, with no new



projects added except for two approved last year: a DPW project and a fire truck purchase, affecting future borrowing needs.

State assessments provided some good news, with no Charter School assessments for the year, reducing state assessment costs. The town also plans to contribute to the stabilization fund to maintain its bond rating and reserve percentages. This act is likened to transferring funds from a checking to a savings account, showing credit rating agencies the town's commitment to savings. The town's reserves, combining free cash and the stabilization fund, typically total about 12% of the budget, aligning with financial policies to maintain 5-10% reserves. This strategy has consistently brought down reserves to 8% each year as part of the town's financial planning.

Janice Hight inquired about a \$40,000 item for Public Library grants listed as a "cherry sheet offset," which Jason Little clarified is state aid dedicated to the library and does not enter the general fund, effectively not reducing the amount needed to be raised by taxation. These funds are directly designated for library use.

Lisa Maselli asked about the debt service for a renovation project at Algonquin, to which Jason Little responded that it's set to conclude in 2028, with a consistent payment of about \$600,000 annually for the next three years.

Regarding the purchase of a \$900,000 fire truck delayed until May 2025, Jason Little explained the logistical challenges of borrowing and spending within fiscal years, emphasizing the importance of timing in such capital expenditures.

Lisa Maselli also queried if the town earns interest on budgeted funds not immediately spent, such as awaiting the delivery of capital items like trucks. Jason Little confirmed that investment income from money in the bank is a component of local receipts, contributing to the general fund and creating an alternative revenue source that can offset taxes.

## **7. Review of Annual Town Meeting Warrant**

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The conversation revolved around reviewing town meeting warrant articles, with a focus on the updated Capital Free Cash Plan and minor revisions to the schools' requests. This led to a reduction in the debt request by about \$200,000, especially due to adjustments in the fire truck purchase plan. A notable new item discussed was the Peaslee School feasibility study, aimed at seeking MSBA (Massachusetts School Building Authority) participation, which could lead to approximately 52% reimbursement of the feasibility study costs. However, any potential borrowing for this study is not expected until 2026, offering some financial breathing space.

There was also mention of a study from CMRPC (Central Massachusetts Regional Planning Commission) recommending the merger of Family and Youth Service and the Health Department into one division to create a more efficient service model, with no immediate budgetary impact but an improvement in service delivery.

The group acknowledged the receipt of various documents and reports, including the school budget and the CMRPC report, for review to better prepare for future discussions and decisions regarding these warrant articles and plans.

## 8. Review Meeting Schedule



**AND**

## 9. Next Meeting – March 14, 2024

The upcoming joint meeting with the Selectmen scheduled for March 25th, which historically has been brief due to the Appropriations Committee not finalizing the budget by that date was discussed. Tim McInerney, attending his first cycle, expresses a desire for a more detailed presentation if time allows, but acknowledges the current constraints. Scott Rogers notes that the committee may not finalize their report until April 4th, indicating the meeting with the Select Board might precede their final decisions, yet emphasizes that the process is coming into focus.

The conversation also covered the scheduling of upcoming meetings, with a focus on school budgets and a potential early start time to accommodate schedules. Janice Hight reminds that a joint meeting for a public hearing is a charter requirement, emphasizing the importance of educating the public about the budget process and its balance.

George Brenckle requested a summary of staffing increases across departments for the upcoming budget year, to which Jason Little agreed, noting it would be timely for the next week's discussions. The committee also planned to discuss Recreation Department adjustments due to its inability to cover its budget through fees alone, suggesting a potential general fund augmentation this year.

Tim McInerney offered to provide additional details on the impact of proposed Recreation Department changes. The committee agreed to continue collecting and addressing questions, directing them through Jason Little for consolidation and response, including inquiries about potential water and sewer rate increases.

The committee unanimously agreed on the next meeting date of March 14, 2024, with an earlier start time of 6:30 p.m.

## 10. Any other Business to Come Before the Committee

There was no further business presented to the committee.

### Adjournment

**Motion to Adjourn Meeting:** Initiated by Janice Hight.

**Motion Seconded:** By Tim Kaelin.

**Vote:** Scott Rogers called for a vote to adjourn; it resulted in unanimous approval with all present members voting "aye."

Meeting adjourned at 8:56 p.m.

Respectfully submitted,

Angie Sowden  
Executive Assistant to the  
Town Administrator / Select Board