

**TOWN OF CONCORD
SELECT BOARD
AGENDA
January 27th, 2020 – 6:00PM – REGULAR MEETING
Select Board Room – Town House**

1.	Call to Order
2.	Consent Agenda: <ul style="list-style-type: none"> • Town Accountant Warrants • Gift Acceptance: <ul style="list-style-type: none"> - White Pond Associates, Inc. \$201,690.00 White Pond Management Account - Concord Carousel Scholarship Fund Committee \$6,649.68 Carousel Preschool Scholarship Fund • One Day Special Licenses <ul style="list-style-type: none"> · Concord Market 77 Lowell Road 2/1/20 6:00-10:00pm All Alcoholic Beverages · Concord Market 77 Lowell Road 2/14/20 5:00-8:00pm Wines Only
3.	Town Manager's Report
4.	Chair's Remarks
5.	Vote to place School Committee vacancy on the ballot for Town Election
6.	Consideration of Carbon Pricing Resolution H.2810
7.	Review Town Manager's Budget
8.	Review and Approve Town Meeting Warrant
9.	Committee Liaison Reports
10.	Miscellaneous/Correspondence
11.	Committee Nominations
12.	Committee Reappointments: Jim Terry of 368 College Road, Lee Smith of 1836 Main Street, Linda Miller of 300 Main Street, Holly Darzen of 155 Heath's Bridge Road, and Keith Bergman of 56 White Avenue to the Affordable Housing Trust Study Committee for terms to expire May 31, 2020.
13.	Public Comments
14.	Adjourn to Town Caucus for 7:30 p.m.

PENDING

Monday	February 10	7 pm	Select Board Meeting	Town House
Monday	February 24	7 pm	Select Board Public Hearing	Town House
Monday	March 9	7 pm	Select Board Meeting	Town House
Monday	March 23	7 pm	Select Board Meeting	Town House
Monday	April 6	7 pm	Select Board Meeting	Town House
Monday	April 20	7 pm	Select Board Meeting	Town House
Monday	May 4	7 pm	Select Board Meeting	Town House
Monday	May 18	7 pm	Select Board Meeting	Town House
Monday	June 1	7 pm	Select Board Meeting	Town House
Monday	June 15	7 pm	Select Board Meeting	Town House
Monday	June 29	7 pm	Select Board Meeting	Town House

Supporting materials for agenda items are available online at www.concordma.gov/sbmtgdocs. Materials are uploaded on the Friday before a Select Board meeting.

Town of Concord
Finance Department
memorandum

TO: Stephen J. Crane, Town Manager

FROM: Kerry A. Lafleur, Finance Director

SUBJ: White Pond Management Plan

DATE: January 17, 2020

Please place on the Select Board's agenda the following donation to the White Pond Management Plan gift account.

White Pond Associates, Inc.
P.O. Box 1136
Concord, MA 01742

\$201,690.00

0023-180-171-0211-4850-0000

Accepted: _____
Clerk

Date: _____

Town of Concord
Finance Department
memorandum

TO: Stephen J. Crane, Town Manager
FROM: Kerry A. Lafleur, Finance Director
SUBJ: Concord Carousel Scholarship Fund Committee Gift
DATE: January 23, 2020

Please place on the Select Board's agenda the following gift to the Concord Carousel Scholarship Fund. These funds were collected through a silent auction in conjunction with this year's Noon Year's Eve Event.

\$6,649.68

Concord Carousel Scholarship Fund Committee
c/o Denise Terra
30 Winslow Street
Concord, MA 01742

Account:
0023-520-630-0235-4850-0000
Carousel Preschool Scholarship Fund

Accepted: _____
Clerk

Date: _____

TOWN OF CONCORD
APPLICATION FOR ONE DAY SPECIAL LICENSE
FOR THE SALE OF WINES & MALT BEVERAGES/ALL ALCOHOLIC BEVERAGES

Fee: \$75.00/per day - One Day All Alcoholic and/or Wines & Malt Beverages Only **Amount Paid \$** 75.00

The undersigned hereby applies for a One Day Special License in accordance with the provisions of the Statutes relating hereto:

NAME: (please print) THE CONCORD MARKET
COMPANY or organization: THE CONCORD MARKET
ADDRESS: 77 Lowell Rd. Concord, MA. 01742
TELEPHONE: 978-226-6222
DATE(S) APPLIED FOR: FEB. 1 2020
EVENT: SCOTTISH CULTURAL CELEBRATION
HOURS OF OPERATION: 6pm - 10pm
PREMISES TO BE LICENSED: THE CONCORD MARKET
ADDRESS OF PREMISE LICENSED: 77 LOWELL RD, CONCORD, MA, 01742

License is for the Sale of:

All Alcoholic Beverages	<input checked="" type="checkbox"/>
Wines & Malt Beverages Only	<input type="checkbox"/>
Wines Only	<input type="checkbox"/>
Malt Beverages Only	<input type="checkbox"/>

The Licensed Activity or Enterprise is:

For Profit	<input checked="" type="checkbox"/>
Non-Profit	<input type="checkbox"/>

Are the bartenders TIPS or equivalently trained? Yes No

Will there be people in attendance that are under the age of 21? Yes No

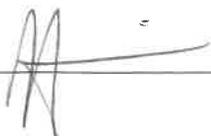
Is this the first one day special license secured by this organization? Yes No

If no, number of consecutive years licensed? 0 - 1 yr

Will there be more than 100 people in attendance? Yes No

If yes, the applicant agrees to contact the Police Department to determine whether traffic control coverage is necessary. The traffic control coverage is provided at the expense of the applicant.

By exercising the privileges of this license in serving persons with alcoholic beverages, the licensee is potentially exposed to significant liability for injuries and damages to the persons served or to others who are injured or damaged by the persons served. Your acceptance and exercise of this license will be deemed to be acknowledgment that you are aware of this potential liability. You are encouraged to discuss the risks associated with exercising your privileges of the license and the precautions appropriate to avoid injuries, damage and liability to others with your legal advisor. The Town of Concord, and the Board of Selectmen, acting as the Local Licensing Authority, shall not be liable to the licensee or others if injury or damage shall result from the exercise of the license.

Signature of Applicant:  **Date:** 1-2-20

TOWN OF CONCORD
APPLICATION FOR ONE DAY SPECIAL LICENSE
FOR THE SALE OF WINES & MALT BEVERAGES/ALL ALCOHOLIC BEVERAGES

Fee: **\$75.00/per day - One Day All Alcoholic and/or Wines & Malt Beverages Only** Amount Paid \$ _____

The undersigned hereby applies for a One Day Special License in accordance with the provisions of the Statutes relating hereto:

NAME: (please print) THE CONCORD MARKET
COMPANY or organization: THE CONCORD MARKET
ADDRESS: 77 LOWELL RD. CONCORD, MA. 01742
TELEPHONE: 978-226-6222
DATE(S) APPLIED FOR: FEB. 14th
EVENT: VALENTINES EVENT
HOURS OF OPERATION: 5pm - 8pm
PREMISES TO BE LICENSED: THE CONCORD MARKET
ADDRESS OF PREMISE LICENSED: 77 LOWELL RD. CONCORD, MA.

License is for the Sale of:

All Alcoholic Beverages	<input type="checkbox"/>
Wines & Malt Beverages Only	<input type="checkbox"/>
Wines Only	<input checked="" type="checkbox"/>
Malt Beverages Only	<input type="checkbox"/>

The Licensed Activity or Enterprise is:

For Profit	<input checked="" type="checkbox"/>
Non-Profit	<input type="checkbox"/>

Are the bartenders TIPS or equivalently trained? Yes No

Will there be people in attendance that are under the age of 21? Yes No

Is this the first one day special license secured by this organization? Yes No

If no, number of consecutive years licensed? Com. +

Will there be more than 100 people in attendance? Yes No

If yes, the applicant agrees to contact the Police Department to determine whether traffic control coverage is necessary. The traffic control coverage is provided at the expense of the applicant.

By exercising the privileges of this license in serving persons with alcoholic beverages, the licensee is potentially exposed to significant liability for injuries and damages to the persons served or to others who are injured or damaged by the persons served. Your acceptance and exercise of this license will be deemed to be acknowledgment that you are aware of this potential liability. You are encouraged to discuss the risks associated with exercising your privileges of the license and the precautions appropriate to avoid injuries, damage and liability to others with your legal advisor. The Town of Concord, and the Board of Selectmen, acting as the Local Licensing Authority, shall not be liable to the licensee or others if injury or damage shall result from the exercise of the license.

Signature of Applicant: [Signature] **Date:** 1-16-20



TOWN OF CONCORD
Office of the Town Manager
Town House
P.O. Box 535
Concord, Massachusetts 01742

TEL: 978-318-3000
FAX: 978-318-3002

Stephen Crane, Town Manager

MEMORANDUM

To: Chairman Lawson and Members of the Board

From: Stephen Crane, Town Manager
Kate Hodges, Deputy Town Manager

Date: January 27, 2020

Re: Town Manager Report

BID Grant Application

The Planning Department recently submitted an application for the 2020 Downtown Technical Assistance Grant Program to assess the feasibility for the implementation of potentially three Business Improvement Districts (BIDs) within Concord. This effort, which included input from the Concord Business Partnership and Economic Vitality Committee, will give additional resources to the Town that can be used to support local businesses with an emphasis on retail, which is one of the CLRP goals.

Middlesex Savings Bank Donation

The Concord Fire Department will receive a \$10,000 gift from the Middlesex Savings Bank that will be used to purchase two thermal imaging cameras. Thermal imaging cameras are currently carried on Engine 3, Engine 4, and Ladder 1. The addition of two thermal imagers will make it possible for every crew along with the Incident Commander to have one available. Thermal imagers are used to search for victims and they can also be used to identify potential areas of hidden fire which makes them extremely valuable for the Incident Commander during their initial size-up of the incident. This will also allow the Incident Commander to hand-off their thermal imager to an Incident Safety Officer once one has been assigned. The Fire Department, on behalf of the Town, is extremely grateful to Middlesex Savings Bank for this generous gift.

Residential EV Rate Study

Attached is a report from the Smart Electric Power Alliance about residential EV rates that work. CMLP is one of three Massachusetts MLPs referenced in the report, which is a thorough analysis of EV rates.



Smart Electric
Power Alliance

Residential Electric Vehicle Rates That Work

ATTRIBUTES THAT INCREASE ENROLLMENT

November 2019

In Partnership with:

THE **Brattle** GROUP

E4 THE
FUTURE

enel x

Residential Electric Vehicle Rates That Work

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Residential Electric Vehicle Rates That Work

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About SEPA

The Smart Electric Power Alliance (SEPA) is dedicated to helping electric power stakeholders address the most pressing issues they encounter as they pursue the transition to a clean and modern electric future and a carbon-free energy system by 2050. We are a trusted partner providing education, research, standards, and collaboration to help utilities, electric customers, and other industry players across four pathways: Transportation Electrification, Grid Integration, Regulatory Innovation and Utility Business Models. Through educational activities, working groups, peer-to-peer engagements and advisory services, SEPA convenes interested parties to facilitate information exchange and knowledge transfer to offer the highest value for our members and partner organizations. For more information, visit www.sepapower.org. Please contact SEPA at research@sepapower.org for additional information about this report.

About E4TheFuture

E4TheFuture is a nonprofit organization advancing clean, efficient energy solutions. Advocating for smart policy with an emphasis on residential solutions is central to E4TheFuture's strategy. "E4" means: promoting clean, efficient Energy; growing a low-carbon Economy; ensuring low income residents can access clean, efficient, affordable energy (Equity); restoring a healthy Environment for people, prosperity and the planet. Dedicated to bringing clean, efficient energy home for every American, E4TheFuture's endowment and primary leadership come from Conservation Services Group whose operating programs were acquired in 2015 by CLEARResult. Visit www.e4thefuture.org.

About Enel X

Enel X is Enel's global business line dedicated to developing innovative products and digital solutions. Enel X's e-Mobility division is the leading provider of grid-connected electric vehicle charging stations with over 50,000 smart stations across the world. The company's JuiceNet® platform provides smart grid management of EV charging, which is used by thousands of drivers, global automakers, commercial businesses and utilities. In North America, Enel X has ~3,400 business customers, spanning more than 10,400 sites, representing approximately 4.6 GW of demand response capacity and 20+ battery storage projects. For more information please visit www.enelx.com.

About The Brattle Group

The Brattle Group provides consulting and expert testimony in economics, finance, and regulation to corporations, law firms, and governments around the world. We help energy and utility market participants worldwide anticipate and navigate the challenges and opportunities in changing markets and regulatory environments. Brattle's experts are at the forefront of the latest developments and trends facing the energy industry, and our experience spans the full spectrum of complex, high-stakes matters relating to resource planning and approvals, regulatory policy assessments, rate design, contract litigation, market conduct, performance and enforcement, financial analysis, and mergers & acquisitions. For more information, please visit www.brattle.com.

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Acknowledgements

The project team would like to thank the following individuals for their input and expert review of this report: Jeff Lehman, Dan Francis, and Phil Dion with American Electric Power, Kevin Schwain with Xcel Energy Minnesota, Hannon Rasool and Cyndee Fang with San Diego Gas & Electric, Lindsey McDougall with Austin Energy, Pasi Miettinen, Gary Smith, and Laurie Finne with Sagewell Inc., Chris King with Siemens, Jim Lazar with the Regulatory Assistance Project, Gregg Kresge with Maui Electric, Chris Budzynski with Exelon, and Patty Durand and Nathan Shannon with the Smart Energy Consumer Collaborative.

We would also like to thank the following staff that assisted the project team with the development of this content: Karl Dunkle Werner, Tony Lee, and John Higham with The Brattle Group, David Schlosberg with Enel X, and Mac Keller, Jen Szaro, Greg Merritt, Sharon Allan, and EV research interns—Ronak Shah and Edmond Kong with the Smart Electric Power Alliance.

We would also like to recognize Steve Cowell and Pat Stanton with E4TheFuture for their financial and technical support throughout the report development process.

Executive Summary

Electric vehicle (EV) market forecasts predict strong growth in adoption, with much of the associated charging load occurring at home. Utilities can influence home charging behaviors through EV time-varying rates that incentivize residential customers to charge off-peak thereby minimizing distribution system impacts and avoiding the need for costly infrastructure upgrades and investments. This report analyzes residential EV time-varying rates based on survey results from customers and utilities and identifies factors that increase rate enrollment. For the purposes of this report, we included **residential time-varying rates that were identified and marketed as rates specifically available to EV drivers.**

To collect insights on residential EV time-varying rates implemented to date, SEPA worked with The Brattle Group to develop and administer a survey for U.S. utilities that had a qualified rate in-place for at least one year. In addition, to collect insights from EV drivers on time-varying rates, SEPA co-developed a survey with Enel X which was distributed nationwide to the company's JuiceNet-enabled charging station customers.

Why Residential EV Time-Varying Rates Are Important

EVs can use between 3.3 to 20 kilowatts (kW) of electricity, which can exceed the total peak demand of a home in some regions. The increase in peak load can also strain the local distribution system, particularly when several EVs are clustered on single transformers. Residential EV charging load is well-suited to respond to price signals. Most light-duty EVs are parked the majority of the day¹ and can be easily programmed through the car and/or the charger to begin charging at a pre-set time. In the future, it will be desirable to have this and more advanced control capabilities across the grid in a more dynamic framework, in order to respond to real-time market and operating conditions.

As illustrated by our utility and customer survey results, time-varying rates are an effective tool for utilities to influence EV customer charging behavior by incentivizing home charging during off-peak periods. While some industry representatives have questioned the need for EV-specific rates—rates designed for and marketed to EV drivers—to capture benefits, we found that customers on an EV time-varying rate were generally 1) more familiar

with the rate rules and 2) more likely to charge off-peak compared to their generic time-varying rate counterparts. EV-specific rates also allow utilities to offer rate options that appeal to a wider range of customer types and preferences across their service territories than they could with only a generic time-varying rate. In the near-term, EV-specific time-varying rates—a form of passive managed charging—offer utilities an effective mechanism to shift residential EV charging behavior to off-peak time periods. The following sections highlight key findings from our research.

Factors that Increase Enrollment

According to the research, certain EV time-varying rate attributes lead to higher customer uptake. Utilities that have a marketing budget for these rates see a 3x increase in enrollment. Further, those using more than three marketing channels have a 1.4x increase in customer enrollment ([Figure 1](#)). Utility-driven EV time-varying rate initiatives, as opposed to those required or recommended by customers, governance boards, or legislatures, also have a corresponding 2.4x increase in enrollment. Other important factors include free enrollment and realized bill savings for average EV customers.

Rate Design and Marketing Are Important

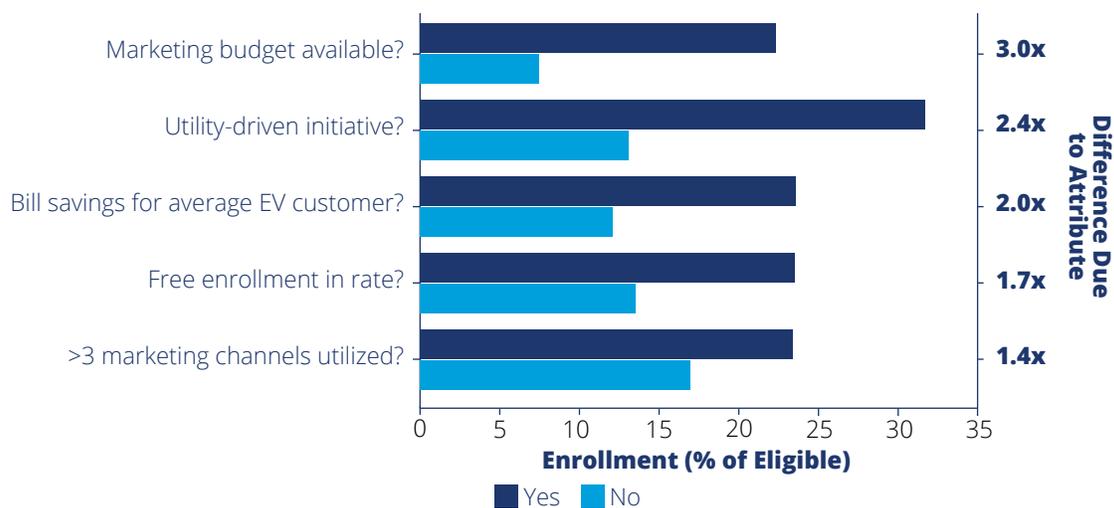
Rate design considerations for time-varying rates, such as bill neutrality, peak/off-peak pricing windows, and peak-to-off peak pricing ratios are also important. An effective rate design conveys price signals that are transparent and actionable, giving customers the necessary information and a strong incentive to shift their charging load from the utility's system peak hours to designated off-peak periods. These factors also directly affect the value proposition for customer enrollment in a time-varying rate. As outlined in this report, the opportunity to reduce their bill is a top motivation for customers. The utility survey results in this report demonstrate that the time-varying rates offered by utilities have successfully shifted charging to off-peak periods, lowering utility bills for the average EV customer.

Further, providing meaningful rate choices, such as offering larger discounts, varied off-peak hours and other significant variations, to customers is more likely to induce higher enrollment and increase off-peak charging behavior. This is reflected in the utility survey results and in the San

¹ See Donald Shoup, 2011, The High Cost of Free Parking, which asserts cars are parked up to 95% of the time.

Residential Electric Vehicle Rates That Work

Figure 1: Average Enrollment by EV Time-Varying Rate Attribute



Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=20

Diego Gas & Electric case study summarized in the report. Rate design considerations can include combinations of whole-home and EV-only rates, metering configurations, and off-peak hour definitions that better serve individual customer and grid-wide needs. Dynamic rates, retroactive bill credits via load disaggregation, or subscription rates can also provide more choices and appeal to a broader base of customers compared to straight time-of-use rates, which represent the majority of rates implemented to date.

Marketing directly affects enrollment and need not be expensive. According to the survey, 70% of customers learned about their time-varying rate through low-cost marketing efforts, such as rate information on the utility website. Of survey respondents that didn't enroll in an available rate, it was largely due to their lack of awareness of the rate and the related potential for savings. While customer awareness of EV rates is high, utilities can take measures to improve education and customer understanding of the rates.

Metering Considerations

Metering techniques are important for rate implementation and can determine the difference between a successful program and a program failure. Meter option considerations include the cost of enrollment and equipment, the type of administration, the ease of integration with existing billing systems, the security and reliability of charging signals, and the ability of the program to handle EV technology evolution.

Today, utilities employ at least five metering approaches to implement EV time-varying rates: 1) existing meter, 2) submeter, 3) secondary meter, 4) telemetry in the EV

charger, or 5) load disaggregation via data pulled from a meter or other device, such as a meter collar. While the survey didn't identify a correlation between enrollment and a specific metering approach, it is clear from the data that customers want options that minimize enrollment costs. The report provides case studies of innovative rate programs and metering approaches from Indiana Michigan Power (a subsidiary of American Electric Power), San Diego Gas & Electric, Austin Energy, Xcel Energy Minnesota, and Braintree Electric Light Department.

A Bridge to Direct Load Management

As the utility industry builds the capabilities for direct EV charging load control, utilities may be able to leverage the on-board EV batteries for advanced grid benefits. Time-varying rates are an effective first step in developing a strong relationship with EV customers. Creating a positive customer experience with load management is important. Eventually, direct load control can complement time-varying rates and provide more dynamic grid services than can rates alone. Direct load control can also help minimize the challenges posed by the formation of new 'timer peaks' on the distribution system (e.g., if customers begin charging simultaneously when the off-peak window begins, creating a new spike in load).

Beyond EVs, residential demand response and price-responsive controlled usage can also be provided by other equipment, such as water heaters, air conditioners, swimming pool pumps, and laundry equipment. As customers become more comfortable with controlled loads through managed EV charging programs, it may also lead to greater acceptance of other utility load-control programs.

Based on our findings, utilities should engage EV customers early to avoid losing customer engagement “momentum.” Understanding customer motivation is valuable, and while customers are primarily motivated by savings, a large percentage of customers in our survey are also interested in helping the environment. Describing how load management can lead to increased use of renewable energy and other environmental goals can help utilities increase enrollment and participation in EV time-varying rate programs.

Residential EV time-varying rates can serve as a bridge between passive and active managed charging options by showing customers how, in exchange for providing grid benefits by controlling their charging, they can save money. Utilities should also consider incorporating direct load control with a time-varying rate program.

The timing for doing so will depend on EV penetration and the cost-benefit of load management options. Although the need for direct load control may not be immediate, utilities should ensure that equipment installed today is compatible with future pricing and system reliability frameworks by testing options today.

Report Contents

This report provides a comprehensive overview of residential EV time-varying rates and draws conclusions about next steps for residential EV rate design and programs based on the results of a utility survey and a customer survey. The appendices provide a complete list of EV time-varying rates offered by utilities as of September 2019, a list of suggested reading materials, and definitions of time-varying rates. This report was made possible by funding from E4TheFuture and Enel X.

Table 1: Report Roadmap

<u>The Case for Time-Varying Rates</u>	Defines time-varying rate options and describes the benefits and limitations of these rates.
<u>Residential EV Time-Varying Rates Landscape</u>	Describes why utilities are pursuing these rates, how utilities are marketing them, and why customers are interested in residential EV rates.
<u>Consumer Insights</u>	Provides the customer survey results from nearly 3,000 EV drivers who have either 1) enrolled in a time-of-use (TOU) program or 2) had a utility TOU rate option available, but chose not to enroll.
<u>Features of Effective EV Time-Varying Rates</u>	Highlights the utility survey results to identify the features of rates and programs that contribute to the highest customer enrollment.
<u>What To Do About Metering</u>	Highlights utility metering approaches, the pros and cons of each, and outlines case studies of utilities that have developed innovative rate programs through various metering approaches.
<u>Conclusion</u>	Recommendations for utilities as they consider options for EV time-varying rates and describes other research topics to explore, as the industry continues to investigate load management strategies.
<u>Appendices</u>	<ul style="list-style-type: none"> ▪ <u>Appendix A</u> includes a complete list of EV time-varying rates ▪ <u>Appendix B</u> includes suggested reading materials ▪ <u>Appendix C</u> includes expanded definitions of time-varying rates and illustrations

Source: Smart Electric Power Alliance, 2019.

1) Introduction

Electric vehicles (EVs), in certain regions of the U. S., are quickly becoming one of the largest flexible loads on the grid. Depending on vehicle type, a single EV represents from 1.4 kW to 20 kW of instantaneous load², or 500 to 4,350 kWh/year of energy consumption.³ This is similar to the impact of introducing air conditioning systems and electric water heaters decades ago. As of July 2019, customers have purchased over 1.28 million EVs in the United States,⁴ consuming an estimated 4.97 terawatt-hours (TWh) per year.⁵

EV adoption is expected to increase as vehicle prices decline and new models become available. Navigant forecasts that EVs in the U.S. will reach over 20 million in 2030 with an energy consumption of 93 TWh.⁶ According to forecasting models by the National Renewable Energy Laboratory (NREL), electrified transportation may result in between 58 to 336 TWh of electricity consumption annually by 2030, depending on the speed and type of vehicle deployment.⁷ This represents the equivalent average annual energy consumption of 5.6 million to 32.3 million U.S. homes.⁸

Forecasts predict that much of the future charging load will occur at home, as it does today. Utilities can strongly influence residential charging behavior by incentivizing their customers to charge off-peak to minimize distribution system impacts and avoid the need for costly infrastructure upgrades and investments. As described in the 2019 SEPA report, *A Comprehensive Guide to Electric Vehicle Managed Charging*, this is known as managed charging.

There are two forms of managed charging: passive and active.⁹ Passive managed charging uses behavioral load control strategies, including rates and incentives, to influence customers. Active managed charging is direct load control enabled through the charger, the vehicle, or some other interface that can remotely control a charging event to respond to real-time grid conditions.¹⁰

This report presents empirical evidence regarding the effectiveness and benefits of passive managed charging via time-varying rates for residential EV customers. In the near-term, passive managed charging offers utilities an effective strategy for shifting residential EV charging behavior to off-peak time periods that can effectively lead to more sophisticated active managed charging programs, as discussed in [Chapter 2](#).

In order to collect insights on residential EV time-varying rates implemented to date, SEPA collaborated with The Brattle Group (“Brattle”) to develop and administer a survey (“utility survey”) for all U.S. utilities that had a qualified rate for at least one year. Further, to collect insights from EV drivers on time-varying rates, SEPA co-developed a survey with Enel X (formerly known as eMotorWerks) which was distributed nationwide to the company’s JuiceNet-enabled charging station customers (“customer survey”). Additional survey information is provided in the research methodology.

2 Using Level 1 to Level 2 charging stations; Direct Current Fast Charging (DCFC) load would be higher.

3 SEPA, 2019, *A Comprehensive Guide to Electric Vehicle Managed Charging*.

4 Electric Drive Transportation Association, July 2019, <https://electricdrive.org/index.php?ht=d/sp/i/20952/pid/20952>

5 Assumes 3,858 kWh per EV per year based on data from the U.S. Department of Energy Alternative Fuels Data Center. Assumes all vehicles sold since 2010 are still operating in the U.S.

6 Navigant forecast provided in April 2019 to SEPA staff. See also: EEI/IEI, November 2018, *EV Sales Forecast and the Charging Infrastructure Required through 2030*.

7 National Renewable Energy Laboratory, 2018, *Electrification Futures Study: Scenarios of Electric Technology Adoption and Power Consumption for the United States*, <https://www.nrel.gov/docs/fy18osti/71500.pdf>.

8 Based on 2017 U.S. Energy Information Administration data that residential U.S. electricity consumers used an average of 10,400 kWh per year. See <https://www.eia.gov/tools/faqs/faq.php?id=97&t=3>.

9 Note: other terms used for managed charging include smart charging, V1G, intelligent charging, direct load control, or passive load control.

10 Additional information about active managed charging can be found in SEPA’s 2019, *A Comprehensive Guide to Electric Vehicle Managed Charging* report.

Research Methodology

SEPA collected primary research data from electric utilities that have developed time-varying rates for EV customers. The majority of the rates currently offered by the sampled utilities are time-of-use (TOU) rates. SEPA contacted 50 utilities, of which 28 responded to the survey with a total of 40 EV specific time-varying rates. Of the 28 utilities, 19 were investor-owned, 4 were municipally owned, 4 were member-owned cooperatives and one was a community choice aggregator.

The SEPA survey team employed best practices to maximize response rates, and performed data verification and validation with survey respondents while collaborating with Brattle to analyze the results.

Brattle’s analysis focused on identifying factors that contribute to a “successful” EV TOU rate. For the purposes of this analysis, “success” is defined as a high enrollment rate or significant shifting of load to desirable (i.e., lower-priced off-peak) periods. The load shifting data indicates that the TOU rates shifted the majority of charging to off-peak hours. Estimates of rate enrollment were significantly more varied. Brattle’s analysis limited consideration of the survey responses to those that would be useful for analyzing drivers of high enrollment. They eliminated survey responses that appeared to be duplicates, where rates had expired, and where enrollment estimates were not provided. Survey responses were reviewed and assigned to specific categories relevant to the quantitative analysis (e.g., assigning a “yes” or “no” flag based on

whether or not a utility indicated that budget was available to market the rate). Average enrollment was calculated for each specific category (e.g., average enrollment among those utilities that had a marketing budget versus those that did not). The averages were calculated as a simple average across utilities, rather than weighting by number of customers which would skew the results to the findings of larger-sized utilities. A statistical technique known as “lasso analysis” was then applied to empirically estimate the relative importance of each factor in driving higher enrollment in the TOU rates.¹¹ Brattle shared their insights with SEPA for the purposes of developing the report.

Concurrent with the utility survey, Enel X and SEPA developed and distributed a customer survey which generated 2,967 US-based responses from JuiceNet users. This provided data on EV customer familiarity with their rate structure and behavioral energy insights. JuiceNet respondents represented a wider customer sample beyond the utilities included in the SEPA/Brattle survey. Many of Enel X’s customers reside in California, where close to half of the nation’s EVs are located and where residential TOU rates will be the default rate within investor-owned utility service territories. Nearly 50% of respondents to Enel X’s survey (1,422 out of 2,967 respondents) live in California. Further, since the survey only sampled the customers of one EV charging manufacturer, the pool of respondents may reflect customers that were specifically interested in the JuiceNet smart charging features.

2) The Case for Time-Varying Rates

As EV adoption grows, significant load will be added to the grid. If customers charge their EVs during peak demand hours, this increase in demand could create unwelcome effects. One way to minimize peak load impacts is through

the use of time-varying rates. This section defines time-varying rate options and describes the benefits and limitations of these rates.

A. What Are Time-Varying Rates?

For much of the day, less than half of the electric grid’s capacity is being used. This is because the grid is designed to handle peak demand.¹² As a result, reducing the peak—

during which the generation and delivery of electricity is more costly—is advantageous for both the utility and customer, as it minimizes the system costs and therefore

¹¹ Least Absolute Shrinkage and Selection Operator (LASSO) is a technique used to improve the prediction accuracy of regression models by identifying a subset of covariates (i.e., model variables) that generally have the most predictive value.

¹² Girouard, Coley., 2015, *Time Varying Rates: An Idea Whose Time Has Come?* <https://blog.aee.net/time-varying-rates-an-idea-whose-time-has-come/>.

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the electricity rate ultimately charged to customers. By pricing electricity higher at times when demand is at its peak, customers are incentivized to shift their use to off-peak times, minimizing their electricity use when it matters most to the grid. Rates with prices that vary throughout different hours of the day or days of the week are known as time-varying rates.

The benefits of time-varying rates to utilities and customers are not limited to aligning rates more closely with the underlying costs associated with generating and delivering electricity. Time-varying rates are also an effective tool for motivating customers to shift their energy usage to off-peak or other desirable time periods to help achieve certain grid outcomes, such as renewable energy integration. For example, time-varying rates can help utilities maintain grid stabilization by signaling lower prices to customers for hours during which there is a significant amount of uncurtailable renewable generation.

While a form of time-varying rates—TOU rates—have been offered by utilities for decades, the recent increase in consumer adoption of distributed energy resources has spurred a new wave of rate offerings, including those specifically designed for EV customers.

Definition of EV Time-Varying Rates

For the purposes of this report, we included residential time-varying rates that were identified and marketed as rates specifically available to EV drivers. Often, these rates have specific off-peak or super off-peak windows designed to accommodate the charging duration needs of EVs and to incentivize charging during designated off-peak periods. The rates are sometimes—though not always—limited to EV drivers. Some of these rates apply to the customer’s entire home energy usage, while other rates are specific to the customer’s EV charging load. There are instances where an EV TOU rate looks similar in design to a generic TOU rate and is marketed as an EV rate. The authors used the rate title and descriptions developed by the utilities to identify the residential EV rates listed in Appendix A and the utility survey outreach contact list.

A typical on-board EV charger consumes about 3.3 to 9 kilowatts (kW) of demand, which can exceed the total peak demand of a home, depending on the region. Level 2 charging loads for vehicles with larger battery packs can be up to 20 kW.¹³ A concern utilities face, as the penetration of EVs continues to increase, is the potential for the clustering of EVs in certain sections of the distribution system. If an EV cluster develops on a particular feeder, it could become overloaded and result in the need for costly repairs and upgrades by the utility. Time-varying rates offer utilities a potential solution by incentivizing customers to shift their EV charging load from peak to off-peak time periods, during which feeders have more available capacity and are less likely to become overloaded.

Residential EV charging load is well-suited to respond to price signals.¹⁴ Most light-duty EVs are parked the majority of the day and overnight¹⁵ and can be easily programmed through the car and/or the charger to begin charging at a pre-set time. Time-varying rates are an effective tool to incentivize customers to shift their charging to off-peak periods, as confirmed by our utility and customer survey findings.

In this report, time-varying rates are placed in one of seven categories: Time-of-Use, Subscription Rates, Off-Peak Credits, Real Time Pricing (RTP), Variable Peak Pricing (VPP), Critical Peak Pricing (CPP), and Critical Peak Rebates (CPR).¹⁶

- **Time-of-Use Rates** typically have two or more price intervals (e.g., peak, off-peak, super-off-peak) that differ based on levels of demand observed throughout the day. Sometimes, these prices vary by season, but both the prices and the designated price interval hours for each tier remain constant.
- **Subscription Rates** allow customers to pay a fixed monthly fee for electricity and other utility-provided services in exchange for unlimited consumption during specified hours of the day or days of the week.
- **Off-Peak Credits** can take the form of a fixed or variable incentive provided as a rebate or a bill credit in exchange for restricting consumption to designated hours of the day or days of the week.
- **Real Time Pricing (RTP)** are variable, hourly prices determined either by day-ahead market prices or real-time spot market prices.

13 SEPA, 2019, *A Comprehensive Guide to Electric Vehicle Managed Charging*, see Table 1.

14 Multi-Unit Dwelling (MUD) customers may face different considerations than typical residential customers when responding to time-varying price signals. For example, tenants residing in MUDs may share common EV chargers and would likely not have equal access to the chargers during lower-priced off-peak time periods. This could result in potential access and equity issues based on the schedules of each tenant.

15 See Donald Shoup, 2011, *The High Cost of Free Parking*, which asserts cars are parked up to 95% of the time.

16 Definitions adapted from: Environmental Defense Fund, 2015, *A Primer On Time-Variant Electricity Pricing*, https://www.edf.org/sites/default/files/a_primer_on_time-variant_pricing.pdf. Subscription Rates and Off-Peak Credits are not discussed in the EDF primer.

- **Variable Peak Pricing (VPP)** is a hybrid of TOU and RTP, with price intervals (e.g., peak, off-peak) that are constant like a TOU rate but allow for the price charged during the peak tier to differ day to day.
- **Critical Peak Pricing (CPP)** has a higher rate at designated peak demand events (also called “critical events”) on a limited number of days during the year to reflect the higher system costs during these hours.
- **Critical Peak Rebate (CPR)**, also called Peak Time Rebate (PTR), is the inverse of CPP. Utilities pay

customers a rebate for each kWh of electricity they reduce during peak hours of peak demand events.

The latter four rate structures are known as “dynamic pricing” because the price signals are not static and more closely reflect the real-time market conditions. Some of these rate options can be combined on a single rate schedule. For example, a number of utilities offer customers a rate schedule which pairs a TOU rate with a CPP component.

Further details about time-varying rate options and illustrations are provided in [Appendix C](#).

B. Benefits of Time-Varying Rates

Time-varying rates are successful in altering customers’ charging habits. Benefits of shifting charging habits via rates, as defined by the Environmental Defense Fund¹⁷ and others include:

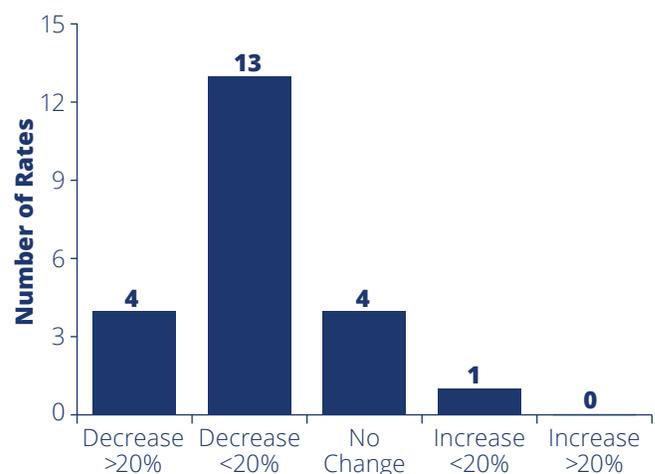
- Reducing energy supply costs by making greater use of lower-cost resources and limiting the use of the highest-cost energy;
- Reducing pollution by shifting demand to times when clean energy sources are generating electricity;
- Providing economic benefits to all utility customers through the grid efficiencies captured using off-peak charging;
- Avoiding or deferring capacity investments in generation, transmission, and distribution;
- Reducing the cost of infrastructure upgrades/ replacement/repairs, particularly transformers;
- Responding to customer needs, incentivizing customer EV adoption, and influencing beneficial customer charging behavior; and
- Encouraging sustainable behavior changes, resulting in more reliable, predictable, and pronounced peak load reductions for utilities.

While some industry representatives have questioned the need for EV-specific rates to capture these benefits, our customer survey found those on an EV TOU rate were 1) more likely to charge off-peak a greater percentage of the time compared to their generic TOU rate counterparts and 2) more familiar with the rate rules (see “Customer Insights” chapter).

With the proper rate structure, utilities can use EV specific rates to provide load management, generate cost savings for EV owners, encourage more off-peak charging, and increase customer satisfaction (as indicated by enrollment length). These benefits are verified by responses to the utility survey, including:

- Utilities reported, on average, more than 90% of customers responded to the off-peak price signal.¹⁸
- The majority of utility respondents saw their average EV customer’s charging bill decline (see [Figure 2](#)).
- Approximately 40% of utilities surveyed reported persistent changes in charging behavior after the introduction of EV time varying rates.¹⁹

Figure 2: Change in Customer EV Bill After Enrolling in EV Rate



Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=30
Note: Six respondents indicated that the bill change was ‘unknown’.

17 Environmental Defense Fund, 2015, *A Primer On Time-Variant Electricity Pricing*, https://www.edf.org/sites/default/files/a_primer_on_time-variant_pricing.pdf

18 Results from utility survey respondents. N=15

19 Results from utility survey respondents. N=29

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- Utilities also saw a high level of retention on their EV rate, with over 95% of participants who were enrolled at the beginning of the year remaining enrolled at the end of the year.²⁰

A 2014 San Diego Gas & Electric EV pricing pilot²¹ found that EV owners were highly responsive to modest price signals and even more so to higher price ratios. Customers exposed to a price ratio of 1-to-1.2-to-2 (super-off-peak to off-peak to peak hours) shifted 73% of their charging to the

super-off-peak period, while customers exposed to a price ratio of 1-to-2.4-to-3.8 (super-off-peak to off-peak to peak hours) shifted 84% of their charging to the super-off-peak period. The degree of load shifting increased consistently over the study horizon as customers became more familiar with the time-varying rate. This evidence of customer price-responsiveness is consistent with the customer survey results as discussed in the “Customer Insights” chapter of this report.

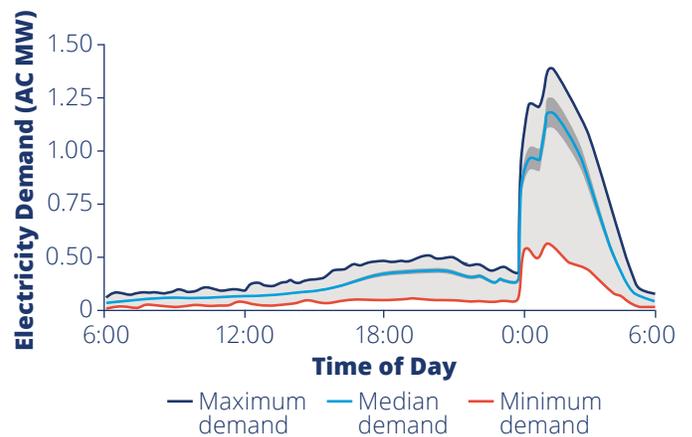
C. Considerations for Time-Varying Rates

While time-varying rates can provide a range of system benefits, they can also present operational challenges, particularly when applied to EV charging. Some concerns exist regarding the potential for households to program their EVs to begin charging exactly at the same off-peak time, leading to a new load “spike” (also known as a “timer peak”) during these off-peak hours as illustrated in [Figure 3](#). At the local distribution level, the result could be a new peak that would contribute to capacity constraints, the effect of which could be exacerbated by geographically clustered EVs. This issue was discussed at length in the SEPA report, *A Comprehensive Guide for Electric Vehicle Managed Charging*.²²

Similarly, FleetCarma found in a 2019 study that static residential TOU rate structures reduce variability but can cause unintentional coincident load.²³ Innovative rate design practices, such as multiple pricing intervals that gradually increase the price from the off-peak period over several hours, could help to address this concern. It is, however, an issue that could warrant more active management of charging load as EV adoption increases.

Active managed charging, which enables the utility or another third party to shift charging loads to reduce potential distribution system impacts and better align charging with lowest-cost electricity and renewable generation (e.g., during wind or solar peaks) could provide additional benefits. Beyond EVs, residential demand response and price-responsive controlled usage can also be provided by other equipment, such as water heaters, air conditioners, swimming pool pumps, and laundry equipment. Gaining customer comfort with controlled loads, such as enrollment in an EV managed charging

Figure 3: Illustration of San Diego Gas and Electric Weekday “Timer Peak”



Source: MJ Bradley & Associates, 2017²⁴

Note: This is a rendition of the original graphic.

program, may contribute to greater acceptance of other programs.

As part of a comprehensive EV strategy, utilities should identify the stage gates at which they can introduce active managed charging in addition to passive managed charging programs, such as a time-varying rate. The timing of an active managed charging program will depend on several variables, including the penetration of EVs in a utility service territory (especially among those that can shift loads) and the cost-benefit of load management options. While the exact parameters of this transition are not yet fully defined, from a qualitative perspective, it may resemble [Table 2](#). As an example, utilities in states

20 Results from utility survey respondents. N=16

21 Nexant, February 2014, *Final Evaluation for San Diego Gas & Electric's Plug-in Electric Vehicle TOU Pricing and Technology Study*. <https://www.sdge.com/sites/default/files/SDGE%20EV%20%20Pricing%20%26%20Tech%20Study.pdf>

22 Smart Electric Power Alliance, May 2019, *A Comprehensive Guide to Electric Vehicle Managed Charging*, www.sepapower.org.

23 FleetCarma, 2019, *EV Profile & Manage EV Charging Load For Demand Response*, https://www.fleetcarma.com/docs/ProfileandManage2019-FleetCarma-web.pdf&sa=D&ust=1565040346133000&usg=AFQjCNGcjrPwwjBb1wDd4vihfFWAh_m8w

24 MJ Bradley & Associates, April 2017, *Electric Vehicle Cost-Benefit Analysis*, https://mjbradley.com/sites/default/files/CO_PEV_CB_Analysis_FINAL_13apr17.pdf

like Hawaii and California facing rapid growth in EVs, high amounts of distributed solar, and higher electricity costs may achieve greater grid benefits through an active managed charging solution than through a traditional TOU rate.

Residential EV time-varying rates could serve as a bridge between passive and active managed charging options. As customers begin their EV journey, building a high level of trust between the customer and the utility is essential to the success of active managed charging. Customers

don't buy EVs to provide grid support; however, if they had a positive load management experience using time-varying rates, they may be more likely to consider an active managed charging program.

American Electric Power (AEP) and its subsidiaries, are planning to leverage their existing utility smart meter networks to enable EV-only TOU rate offerings and implement an active load management program as highlighted in the case study in [Chapter 6](#).

Table 2: Potential Residential EV Load Management Options Based on Utility System Conditions

EV Load Management Option	Penetration of Light-duty Residential EVs	Available Distribution Capacity (including substations/transformers/feeders)	Integration of Intermittent Loads (e.g., solar, wind)	Cost of On-Peak Electricity
Passive				
Behavioral Load Control (e.g., text message during system peak)	Low	High	Low	Average
Generic Time-of-Use Rate	Low	High	Medium	Above average
Generic Dynamic Pricing Rate	Low	High	High	High
EV Time-of-Use Rate	Medium	Medium	Medium	Above average
EV Dynamic Pricing Rate	High	Medium	High	High
Active				
Managed Charging (designed to minimize distribution impacts)	High	Low	High	Above average
Managed Charging (designed to minimize on-peak electricity costs)	High	Medium	High	High
Vehicle-to-Grid	High	Low	High	High

Source: Smart Electric Power Alliance, 2019.

3) Residential EV Time-Varying Rates Landscape

Utilities are introducing residential EV time-varying rates with a variety of design features, configurations, and marketing strategies. This section identifies the current

rates landscape, why utilities are pursuing them, how utilities are marketing them, and the levels of customer interest in residential EV rates.

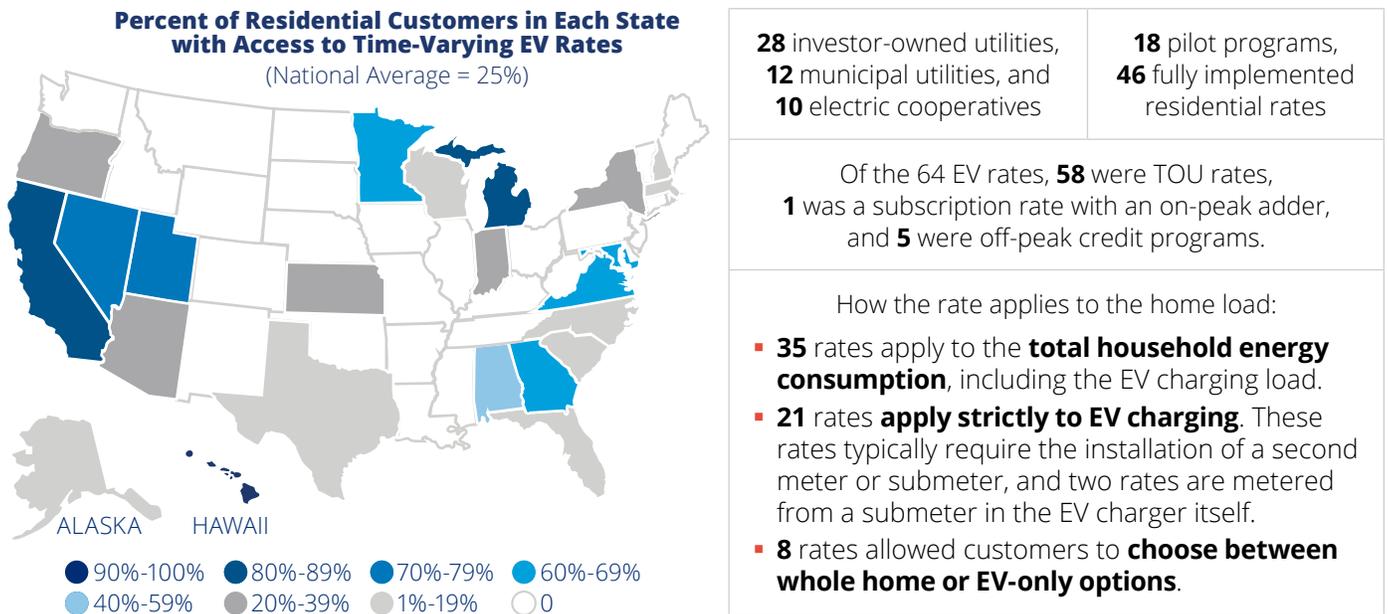
A. Current Status

With the expanded adoption of residential advanced metering infrastructure (AMI), many utilities so-equipped are offering at least one residential time-varying rate. As of 2017, approximately 9% of U.S. utilities and energy suppliers offered a residential time-varying rate with over 6.5 million customers enrolled.²⁵

As of September 2019, SEPA and Brattle identified 64 active residential EV rates being offered by 50 utilities.

The landscape of residential EV time-varying rate offerings is changing quickly with the majority of these rates introduced in the past few years. [Figure 4](#) illustrates where these residential EV time-varying rates are located and the share of residential customers with access. It also highlights observations about these rates. [Table 3](#) provides specific insights into the EV time-varying rates provided by the utility survey respondents.

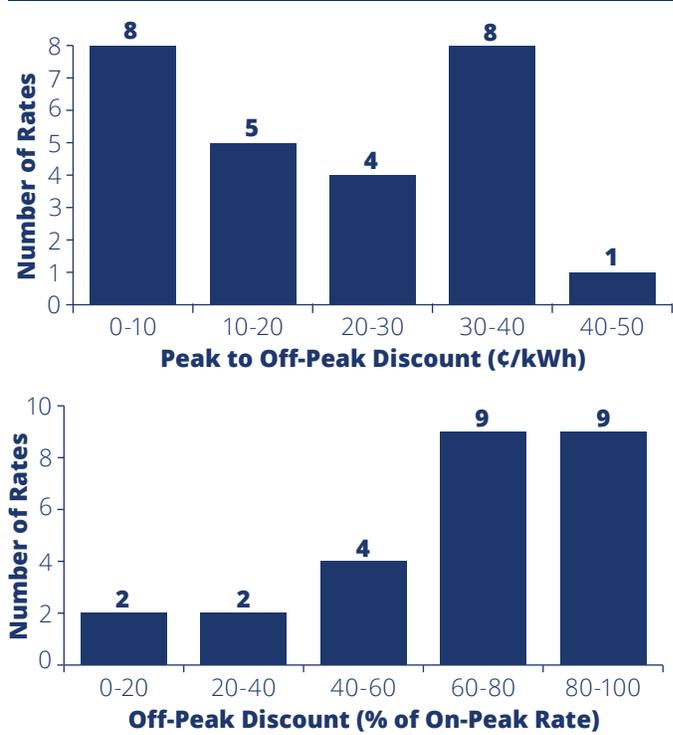
Figure 4: Characteristics of Active Residential EV Time-Varying Rates



Source: Smart Electric Power Alliance & The Brattle Group, 2019.

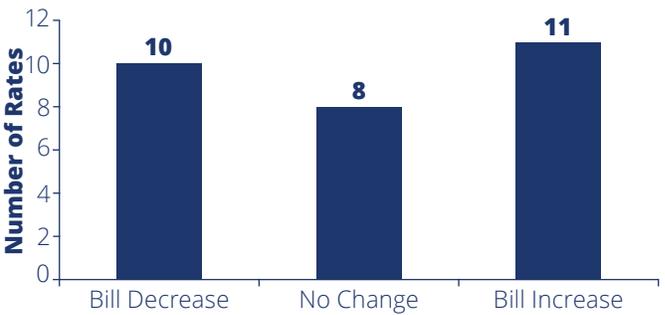
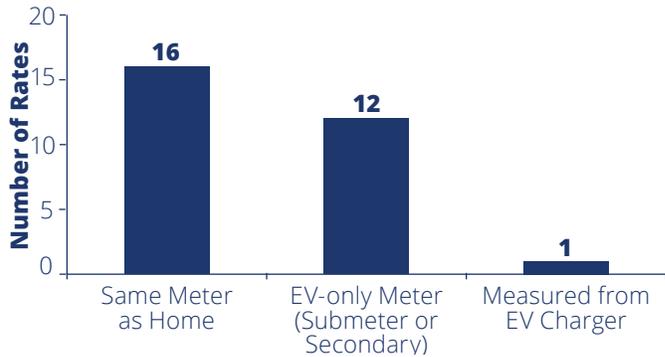
25 U.S. Energy Information Administration, Form EIA-861, 2017. <https://www.eia.gov/electricity/data/eia861/>. A total of 310 EIA electric power industry survey participants had residential time-varying rates with customers enrolled, in a population of 3,421 utilities and nontraditional entities such as energy service providers. Includes 290 entities with residential TOU rates, 14 with real time pricing, eight with variable peak pricing, 25 with critical peak pricing, and 12 with critical peak rebates. Note that Form EIA-861 does not include Subscription Rates and Off-Peak Credits as forms of time-varying rates.

Table 3: Insights from Utility Survey Respondents with EV Time-Varying Rates

<p>Utility Motivations for Offering Rate</p>	<p>Utilities designed the rates to:</p> <ul style="list-style-type: none"> ▪ Encourage charging during low or negatively-priced wholesale power hours, such as when renewable generation is being curtailed. ▪ Discourage charging during specific times when the distribution system is constrained. ▪ Encourage EV adoption by lowering the overall total cost of ownership. 																								
<p>Rate Design Features</p>	<p>The TOU rate offerings in the survey differ significantly across design features such as:</p> <ul style="list-style-type: none"> ▪ The peak-to-off-peak price ratio. Several pilot programs have begun testing rates with significant differentials between the peak and off-peak period, such as peak-to-off-peak price ratios in excess of 10-to-1. ▪ Number of pricing periods. ▪ The timing of those periods. ▪ Seasonality. 																								
<p>Peak-to-Off-Peak Price Ratios</p>	<p>The price ratios of the rates varied from 1.2-to-1 to 15.5-to-1, with a median of 3.6-to-1. Similar variation is observed in the absolute price differentials, which range from \$0.02 per kWh to \$0.44 per kWh, with a median of \$0.20 per kWh. Figure 5 illustrates the peak to off-peak discount in cents per kWh as identified by the utility survey.</p> <div data-bbox="812 798 1485 1617"> <p>Figure 5: Peak to Off-Peak Discount by Cents/kWh and Percent of On-Peak Rate</p>  <table border="1"> <caption>Peak to Off-Peak Discount by Cents/kWh</caption> <thead> <tr> <th>Discount Range (¢/kWh)</th> <th>Number of Rates</th> </tr> </thead> <tbody> <tr> <td>0-10</td> <td>8</td> </tr> <tr> <td>10-20</td> <td>5</td> </tr> <tr> <td>20-30</td> <td>4</td> </tr> <tr> <td>30-40</td> <td>8</td> </tr> <tr> <td>40-50</td> <td>1</td> </tr> </tbody> </table> <table border="1"> <caption>Off-Peak Discount (% of On-Peak Rate)</caption> <thead> <tr> <th>Discount Range (% of On-Peak Rate)</th> <th>Number of Rates</th> </tr> </thead> <tbody> <tr> <td>0-20</td> <td>2</td> </tr> <tr> <td>20-40</td> <td>2</td> </tr> <tr> <td>40-60</td> <td>4</td> </tr> <tr> <td>60-80</td> <td>9</td> </tr> <tr> <td>80-100</td> <td>9</td> </tr> </tbody> </table> </div> <p>Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=26.</p>	Discount Range (¢/kWh)	Number of Rates	0-10	8	10-20	5	20-30	4	30-40	8	40-50	1	Discount Range (% of On-Peak Rate)	Number of Rates	0-20	2	20-40	2	40-60	4	60-80	9	80-100	9
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Table 3: Insights from Utility Survey Respondents with EV Time-Varying Rates (Continued)

<p>Bill Neutrality Is Not a Standard Feature</p>	<p>Approximately one-third of the time-varying EV rates analyzed in the utility survey would provide an average participant with bill savings compared to the default rate, even in the absence of changes in charging behavior. For the other two-thirds, the customer's bill would remain the same or increase if charging load was not shifted to the off-peak period. Rates offering bill neutrality or savings encourage enrollment, however, as Figure 6 shows, this is not a standard feature.</p>	<p>Figure 6: Expected Bill Impact for EV Customer if Enrolled in EV Rate Without Change to Charging Pattern</p>  <table border="1"> <thead> <tr> <th>Bill Impact</th> <th>Number of Rates</th> </tr> </thead> <tbody> <tr> <td>Bill Decrease</td> <td>10</td> </tr> <tr> <td>No Change</td> <td>8</td> </tr> <tr> <td>Bill Increase</td> <td>11</td> </tr> </tbody> </table> <p>Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=29.</p>	Bill Impact	Number of Rates	Bill Decrease	10	No Change	8	Bill Increase	11
Bill Impact	Number of Rates									
Bill Decrease	10									
No Change	8									
Bill Increase	11									
<p>Upfront Customer Costs</p>	<p>Despite potential savings, some customers are deterred by the initial enrollment fees for the installation of additional metering equipment (e.g., second meter, submeter, meter collar, EVSE). Some utilities socialize those expenses as part of a broader EV program so the customer enrollment fee is less of an issue for participants.</p>									
<p>Cost Savings</p>	<p>Most of the rates are more advantageous for flexible loads such as EVs (including customers willing to shift EV charging to off-peak periods) than the otherwise applicable residential rate, offering significant savings opportunities through cheaper off-peak rates and reduced or eliminated rate tier(s).</p>									
<p>Rate Enrollment Requirements</p>	<p>In some cases, rate enrollment was required for customers to receive utility-sponsored EV rebates or utility-financed charging infrastructure.</p>									
<p>Metering Configurations</p>	<p>Metering configurations varied widely with a majority being applied to the whole home (Figure 7).</p>	<p>Figure 7: EV Rate Metering Configuration for Utility Survey Respondents</p>  <table border="1"> <thead> <tr> <th>Metering Configuration</th> <th>Number of Rates</th> </tr> </thead> <tbody> <tr> <td>Same Meter as Home</td> <td>16</td> </tr> <tr> <td>EV-only Meter (Submeter or Secondary)</td> <td>12</td> </tr> <tr> <td>Measured from EV Charger</td> <td>1</td> </tr> </tbody> </table> <p>Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=29.</p>	Metering Configuration	Number of Rates	Same Meter as Home	16	EV-only Meter (Submeter or Secondary)	12	Measured from EV Charger	1
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Source: Smart Electric Power Alliance, 2019

Innovative Rate Example: Free Energy! Cobb EMC NiteFlex Rate

Cobb Electric Membership Corporation in Georgia created a unique rate to incentivize EV owners to shift their charging to off-peak hours. Using the NiteFlex rate, customers can recharge their EV during super off-peak for free for the first 400 kWh per month.²⁶ The rate is split into three tiers with peak, off-peak, and super off-peak times:

- The **peak** rate (\$0.1350/kWh) is between 1pm - 9pm.

- The **off-peak** rate (\$0.07181/kWh) is between 9pm - Midnight and 6am - 1pm.
- The **super off-peak** rate is between Midnight - 6am where the initial 400 kWh are free, and any additional usage is at a rate of \$0.045/kWh.

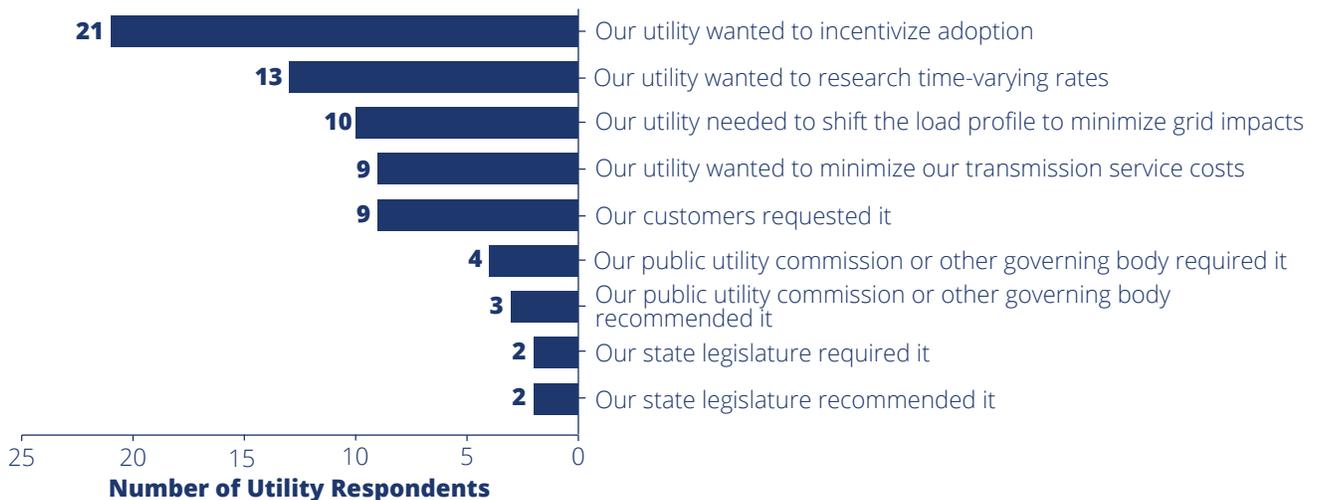
In addition to EVs, this rate also applies to other smart appliances or energy loads that can be shifted to later hours.

B. Why Are Utilities Pursuing EV Time-Varying Rates?

In response to the increased customer adoption of light-duty residential EVs, utilities have been developing and offering their customers EV time-varying rates. As [Figure 8](#) shows, the four most commonly cited reasons were to incentivize (in the context of encouraging and promoting) EV adoption, research time-varying rates, shift the load profile, or minimize transmission costs. Less than half the utilities offering residential EV time-varying rates did so because their customers requested it or because the utility governance board or legislative body required or recommended it. Additional insights about utility motivations and lessons learned are included in the chapter, "[Features of Effective EV Time-Varying Rates](#)."

Respondents indicated that customers with Level 2 chargers and battery electric vehicles (BEVs) were more likely to enroll in an EV time-varying rate. Though the reasons weren't captured in the utility survey, higher enrollment for customers with Level 2 chargers and BEVs could be due to the amount of energy required to charge larger batteries leading to potentially higher bill savings. Knowing that enrolled customers are highly motivated by saving money, these larger savings may drive BEV customers to enroll. This may indicate that as more customers purchase BEVs over plug-in hybrid electric vehicles (PHEVs), the pool of potential EV rate customers will grow.

Figure 8: Reasons Utilities Created EV Time-Varying Rate



Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=29. Respondents selected all that applied.

26 Cobb EMC, 2019, NiteFlex Rate, <https://www.cobbemc.com/content/niteflex>.

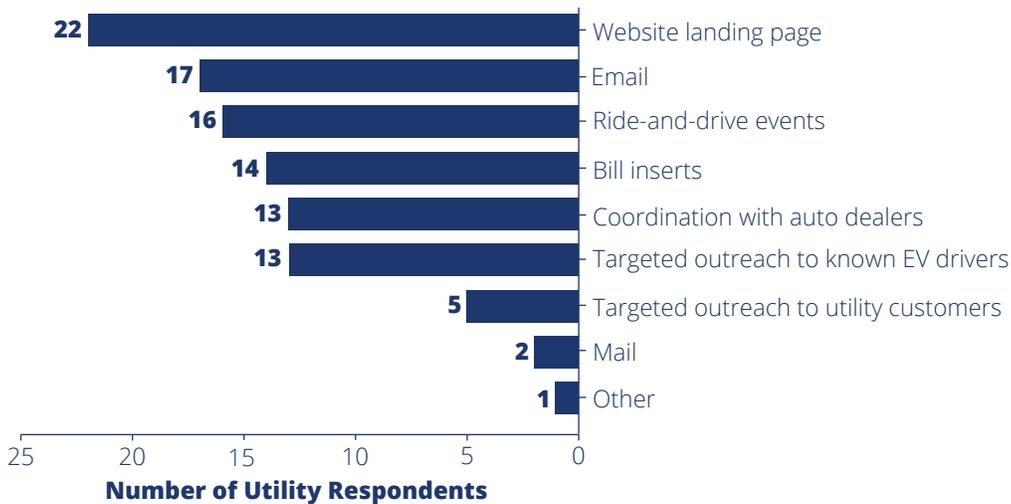
Residential Electric Vehicle Rates That Work

C. How are Utilities Marketing EV Time-Varying Rates?

A wide range of methods are used to market the EV rates. Utilities typically used more than one method, favoring the easiest and lowest-cost solutions such as a website landing page and emails (Figure 9). Ride-and-drive events are also popular among utilities; however, as discussed in

the “Consumer Insights” chapter, ride-and-drive events may be less successful at recruitment.²⁷ Bill inserts, coordination with auto dealers, and targeted outreach to known EV drivers are also common strategies.

Figure 9: Utility EV Rate Outreach Methods



Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=29. Respondents selected all that applied.

D. Consumer Interest in EV Rates

A recent report, *Rate Design: What Do Consumers Want and Need?*²⁸, by the Smart Energy Consumer Collaborative (SECC), a nonprofit that has been researching consumers’ energy-related needs and wants since 2011, identified interest in EV rates from residential customers. SECC surveyed consumers from two types of rate states:

- **Alternative rate states**²⁹ offer rates beyond flat rates including TOU, interruptible load, VPP, CPP, RTP, net energy metering, low-income subsidies, and green power plans. These states include California, Wisconsin, Oklahoma, Delaware and the District of Columbia.
- **Traditional rate states** offer flat rates, flat progressive (include pricing tiers that increase in price with volume) rates, and flat regressive (including pricing tiers that

decrease in price with volume) rates. These include all remaining states divided between the Northeast, Midwest, South and West.

When customers were asked to rate their interest on a scale of 0-10, with 0 meaning “not at all” and 10 meaning “very interested”, respondents gave an average of 6.2 across all states (Table 4).

Interest did not vary significantly from state to state; however, different segments of the population had widely varying levels of interest (Table 5). Green Innovators and Tech-savvy Proteges both indicated an above average level of interest.³⁰

27 A possible reason for this difference in data could be that utilities with higher enrollment were more proactive in outreach, and ride-and-drive events were a part of that outreach. The apparent success of ride-and-drive events from the utility’s perspective could merely be a sign of the utility’s overall more effective methods of outreach.

28 The full versions of SECC’s research reports are available exclusively to members of the organization. Learn more about membership at smartenergycc.org.

29 Alternative rate states were defined by SECC and described in the report research methodology.

30 See also: SECC, *Consumer Pulse and Market Segmentation—Wave 7*, 2019. <https://smartenergycc.org/consumer-pulse-and-market-segmentation-wave-7-report/>.

Table 4: Residential Interest in EV Rate Plans, by State Type

State Type	States Include	Customer Interest	# Responses
Alternative Rate State	California, Wisconsin, Oklahoma, Delaware and the District of Columbia	6.2 out of 10	N=546
Traditional Rate State	All remaining states that are not alternative rate states	6.0 out of 10	N=592
All States	All states	6.2 out of 10	N=1,138

Source: Smart Energy Consumer Collaborative, 2019.³¹

Table 5: Residential Interest in EV Rate Plans, by Segment

Segment	Characteristics	Customer Interest	# Responses
Green Innovators	Lead the way in energy conservation. They are primarily middle aged (40%, 35–54) and evenly split gender-wise. They are more likely to have a post-secondary education. The combination of high education and being established in their career corresponds with another segment characteristic — they have the highest incomes. In fact, one-in-five households has a six-figure income.	7.1 out of 10	N=278
Tech- Savvy Proteges	Consumers who have the skill set and interest to save energy but need a push to take action. This segment is more likely to be male and younger. One-third are aged 18–34. Half have a post-secondary education and live with three or more people. Despite having the highest employment rate (67%), they are more likely to be middle-income earners. While they have the highest homeownership rate, they are also the most transient — half have moved cities in the past five years.	6.5 out of 10	N=392
Movable Middle	Straddles most metrics and are neither tuned-out nor highly engaged. Demographically, the Moveable Middle skews older and they're more likely to be retired. They have lower incomes and are less educated than the Green Innovators and Potential Proteges we have discussed. These consumers like to stay put—70 percent have not moved in the past five years, and over half live in an older home.	5.8 out of 10	N=262
Energy Indifferent	The oldest group of consumers overall. One-third are retirees aged 65+ and most have no post-secondary education. They are cost conscious. Many live in energy inefficient older homes, but because they have fewer appliances, their energy bills are relatively low.	4.7 out of 10	N=206

Source: Smart Energy Consumer Collaborative, 2019.³²

31 SECC, 2019, *Rate Design: What Do Consumers Want and Need?*

32 Ibid.

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This SECC research also shows a high level of interest in EV rates among certain segments of the population, which aligns with the customer types most interested and knowledgeable about EVs produced from additional SECC research in 2016 (Table 6). We would anticipate interest

in EV rates to increase as more consumers become aware of the technology. However, in the near-term, customer segmentation should be considered as part of any outreach and marketing strategy.

Table 6: Level of EV Interest Defined by Consumer Segment

Segments	Perspectives	Key Demographics	Awareness and Interest in Solar/EV
Green Champions	“Smart energy technologies fit our environmentally aware, high-tech lifestyle.”	Youngest, more likely to be college-educated	Relatively highest levels of solar and EV, nearly four times the interest level of Status Quo.
Savings Seekers	“How can smart energy programs help us save money?”	Younger, more likely to be college-educated	Lower level of awareness and interest in all types of solar and EV.
Status Quo	“We’re okay; you can leave us alone.”	More likely middle age, lower income renters, living in non-single family dwellings, less likely to be educated	Relatively lowest level of awareness and interest in all types of solar and EV.
Technology Cautious	“We want to use energy wisely, but we don’t see how technologies can help.”	Most likely homeowners who are older in age, less likely to be college-educated	Marginally higher than Savings Seekers on awareness and moderate interest in solar and EV.
Movers & Shakers	“Impress us with smart energy technology and maybe we will start to like the utility more.”	More likely middle age, higher income, single-family homeowners, college-educated	High levels of awareness comparable to Green Champions on average, but moderate interest levels in solar and EV.

Source: Smart Energy Consumer Collaborative, 2016.³³

4) Consumer Insights

To identify what customers want from time-varying EV rates³⁴ and why they may have not participated in available utility rate options, the project team developed a customer survey that was sent nationwide to existing Enel X JuiceNet charger customers. This survey gathered nearly 3,000 responses.³⁵ The vast majority of those sampled said their utility offered a TOU rate (Figure 10). A very low number of EV drivers (10%) were not aware if the utility offered a TOU rate, signifying that the sample was knowledgeable about their utility rate options.

Many of Enel X’s customers reside in California, where close to half of the nation’s EVs are located and where residential TOU rates are becoming the default rate for residential customers in the Pacific Gas & Electric, Southern California Edison, and San Diego Gas & Electric service territories.³⁶ Nearly 50% of respondents to Enel X’s survey (1,422 out of 2,967 respondents) live in California. This report isolates the California population from the rest of the survey sample to minimize any survey bias. Not surprisingly, 90% of the California survey population reported having an

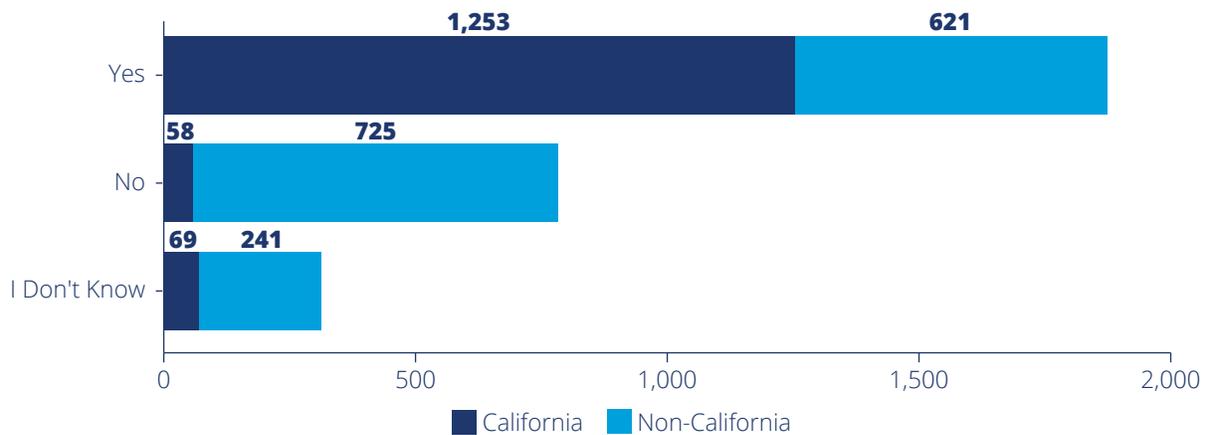
33 SECC, 2016, *Consumer Driven Technologies*.

34 Since the vast majority of time-varying rates currently offered to customers are TOU, we specifically used the term “time-of-use rates” in the survey to minimize customer confusion.

35 Non-U.S. respondents were removed from the sample prior to analysis.

36 Residential customers of these utilities currently have access to an optional TOU rate.

Figure 10: EV Customers with a TOU Rate Option (California and Non-California), by Total



Source: Smart Electric Power Alliance & Enel X, 2019. N=2,967.

available TOU rate. Nearly 40% of the non-California survey population had access to a TOU rate.

Survey Results: Enrolled TOU EV Customers and Non-Enrolled EV Customers

This section analyzes the survey results from two populations of EV driver groups (a total of 1,783 respondents)³⁷ that had an available utility TOU rate

option: 1) enrolled customers and 2) customers that chose not to enroll in a TOU rate, which we term as non-enrolled.

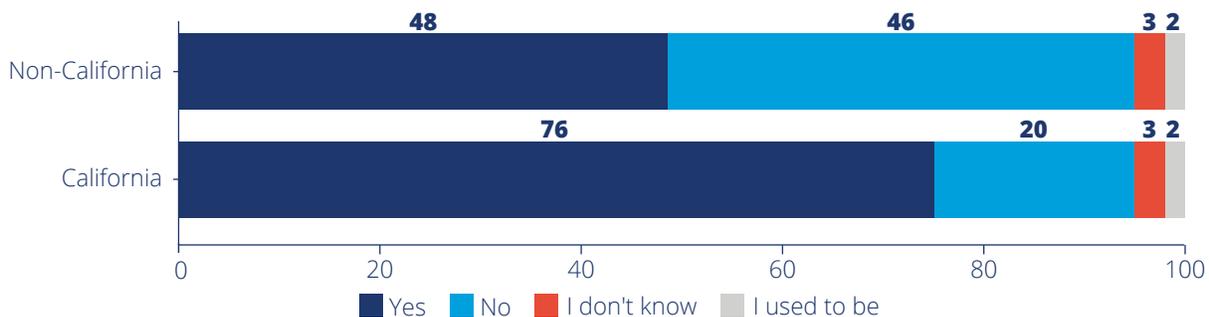
The enrolled customers provided a variety of insights into their motivations, to what type of rate they subscribed (including generic and EV TOU rates), their level of familiarity and participation in the rate, and how they heard about the rate initially. For non-enrolled customers, the survey identified why they didn't participate and what it would take to change their mind.

A. Insights from Enrolled Time-of-Use Rate EV Customers

Among our sample, over 65% of participants in the customer survey said they are currently enrolled in their utility's TOU rate (Figure 11). Among the sample, 75% of California respondents were enrolled and nearly 50% of non-California respondents were enrolled. Of those

who are enrolled in a TOU rate, 39% indicated that their TOU rate is EV-specific (Figure 12)—42% for California respondents and 30% for non-California respondents. Only 2% of EV drivers for both populations were enrolled in a

Figure 11: EV Customers Enrolled in a TOU Rate, by Percent



Source: Smart Electric Power Alliance & Enel X, 2019. N=1,880.

³⁷ This population does not include respondents that did not know if they were enrolled or that were previously (and not currently) enrolled in a TOU rate.

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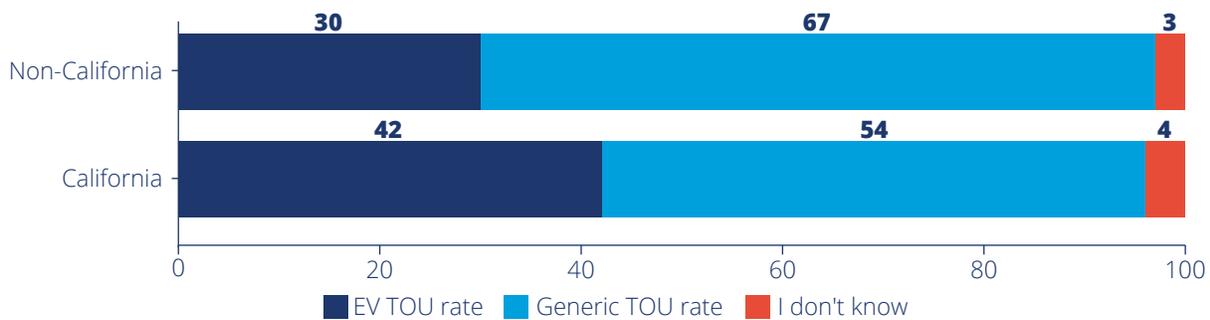
TOU rate, but are no longer. This would suggest that once a customer enrolls, they remain on the rate.

Similar to the results from the utility survey, the Enel X survey respondents reported high levels of behavior shifting, with 87% of consumers charging off-peak 95% to 100% of the time (Figure 13). Respondents on an EV TOU rate were only slightly more likely to charge off-peak compared to their generic TOU counterparts. Perhaps more interesting, 7% more EV rate customers (including CA and non-CA) participated 100% of the time compared to the generic TOU population. This suggests that customers

enrolled in a TOU rate understand how to participate and show a willingness to adjust their charging behavior.

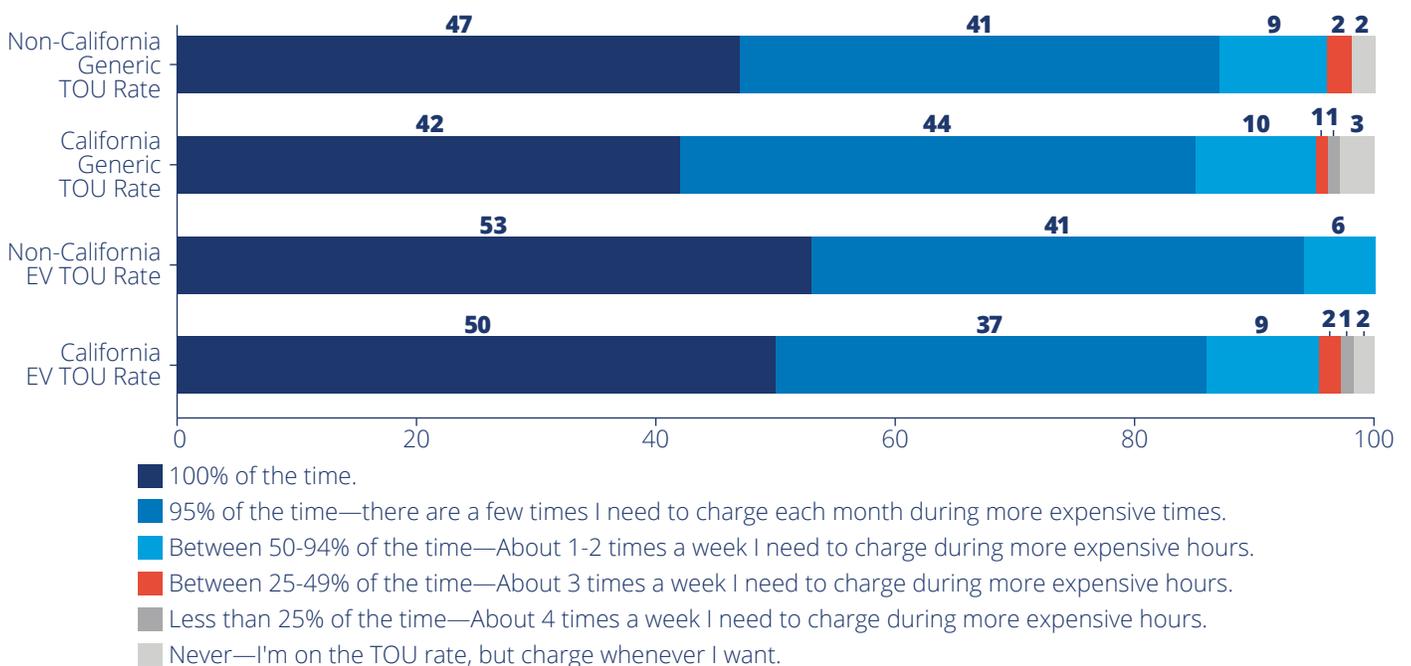
When asked how familiar the EV driver was with the rules around their EV rate, 86% (including CA and non-CA) indicated they were extremely familiar to somewhat familiar. Interestingly, EV drivers on the EV TOU rate were more familiar with their rate rules by nearly 10% (including CA and non-CA) compared to those on a generic TOU rate (Figure 14). While familiarity with these rates was high, these results suggest that utilities could do more to help their customers navigate the rules of the program—particularly with the ‘somewhat familiar’ group.

Figure 12: EV Customers Enrolled by TOU Type (EV or Generic), by Percent



Source: Smart Electric Power Alliance & Enel X, 2019. N=1,241

Figure 13: Average TOU Enrolled EV Customer Charge Time Done Off-Peak by TOU Type (California and Non-California), by Percent

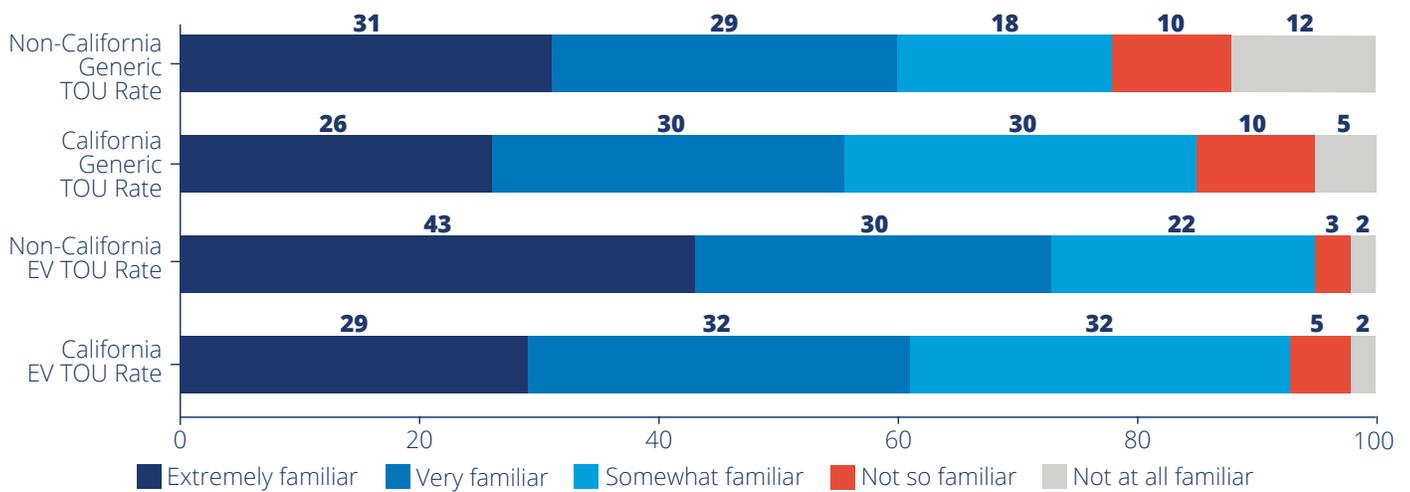


Source: Smart Electric Power Alliance & Enel X, 2019. N=1,167.

When respondents were asked why they enrolled in the TOU rate, 86% (including CA and non-CA) enrolled to save money (nearly 3x more than the next option) and for environmental benefits (Figure 15). Drivers on the EV TOU were 5 percentage points (including CA and non-CA) more motivated by savings than their counterparts on the generic TOU rate. Key for utilities is that while customers are primarily motivated by savings, environmental considerations are also important—by speaking to both of these motivations in program design and marketing campaigns, utilities can appeal to a wider range of customer types and interests.

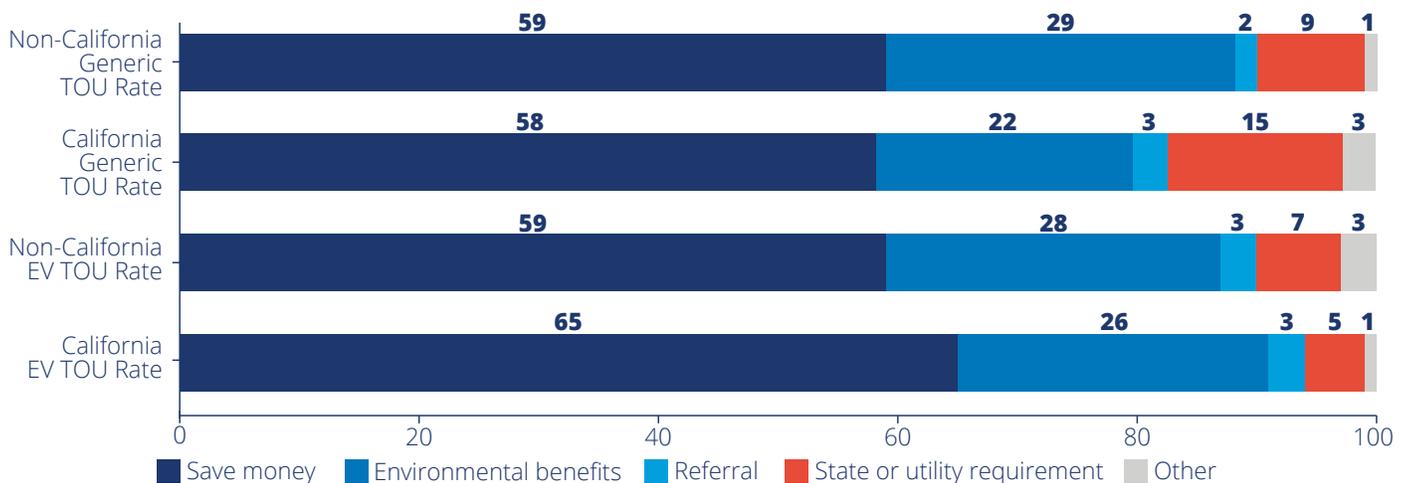
Survey respondents discovered their TOU rate through methods that are inexpensive and easy for utilities to use. Almost 70% discovered the rate through the utility website, bill inserts or flyers, and emails (Figure 16). Only 0.6% (10 out of 1,679) customers discovered their TOU rate through a ride-and-drive event. EV TOU rate participants relied more heavily on information from the utility website and through referrals than their generic TOU counterparts. There was not a significant difference between California and non-California respondents.

Figure 14: Enrolled EV Customer Familiarity with TOU Rate Rules by TOU Type (California and Non-California), by Percent



Source: Smart Electric Power Alliance & Enel X, 2019. N=1,107.

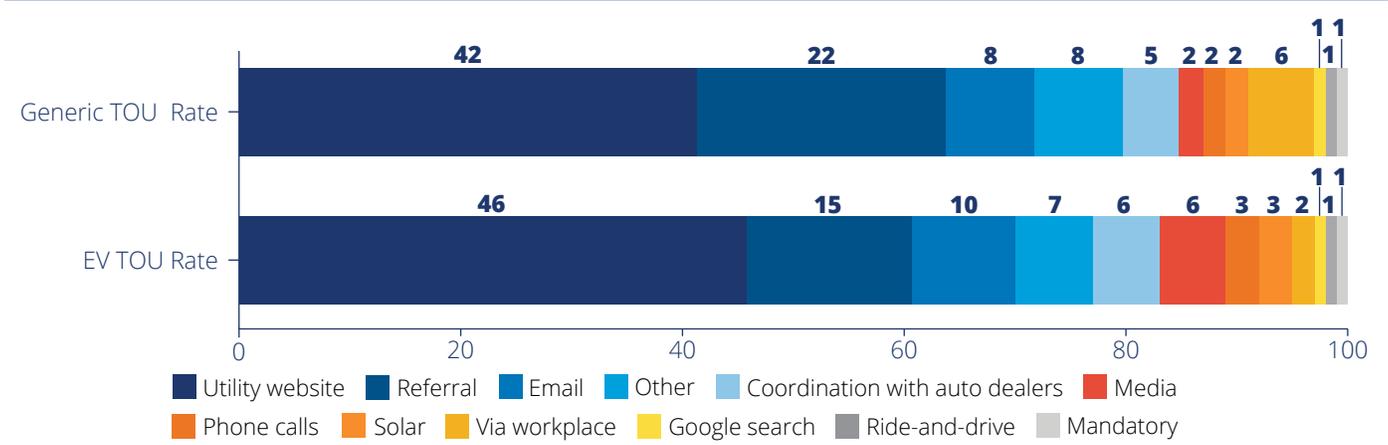
Figure 15: Motivation for EV Customer to Enroll by TOU Rate Type (California and Non-California), by Percent



Source: Smart Electric Power Alliance & Enel X, 2019. Respondents selected all that apply. N=1,192. (1,704 options selected)

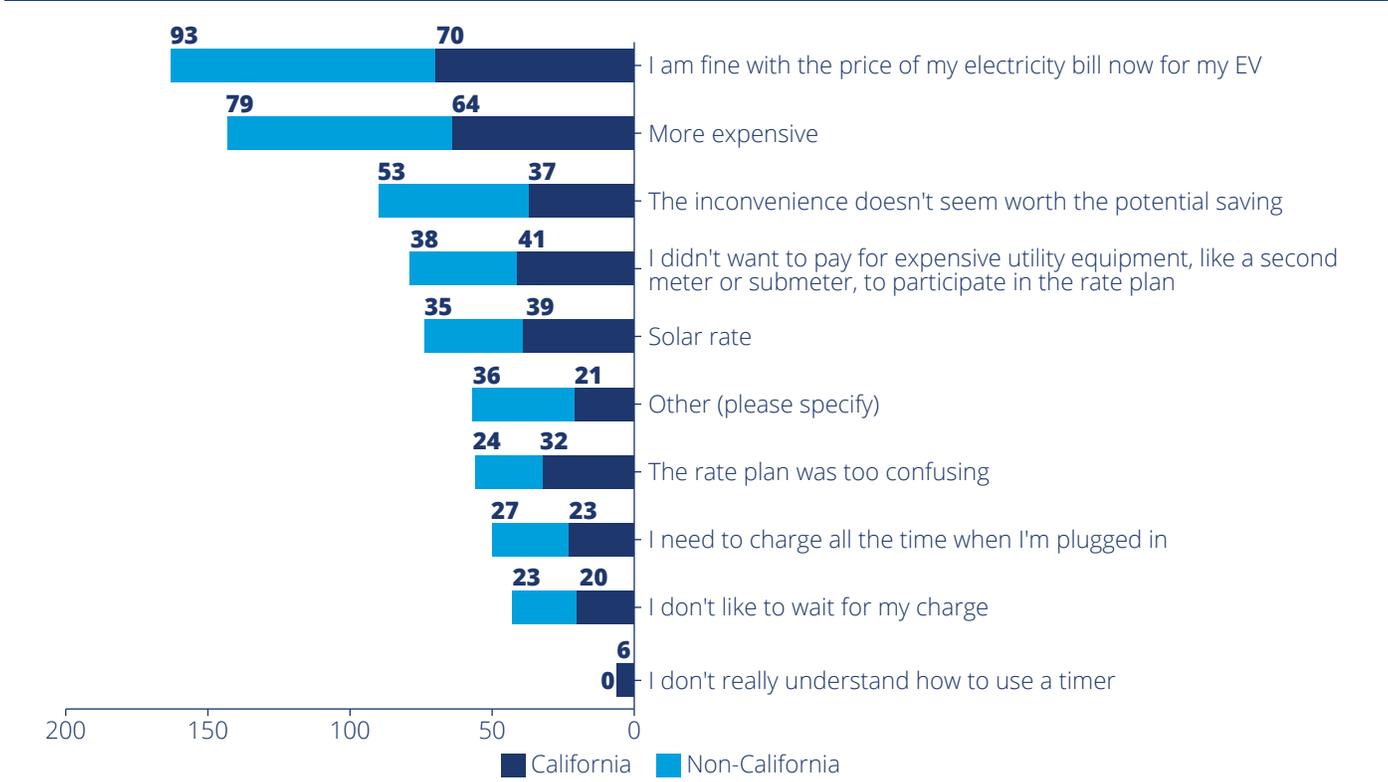
Residential Electric Vehicle Rates That Work

Figure 16: How Enrolled EV Customers Heard About the TOU Rate by Type, by Percent



Source: Smart Electric Power Alliance & Enel X, 2019. Respondents selected all that apply. N=1,173. (1,611 options selected)

Figure 17: Why EV Customers Did Not Enroll in a TOU Rate, by Total



Source: Smart Electric Power Alliance & Enel X, 2019. N=526. (761 options selected)
 Respondents selected all that apply.

B. Insights from Non-Enrolled EV Customers

When EV drivers were asked why they didn't enroll in a TOU rate, responses indicated insufficient savings and inconvenience (Figure 17).

Regarding insufficient savings, many did not want to pay for expensive utility equipment, they thought the rate would be more expensive, or they would not save enough money due to their electricity usage behavior. Others indicated that

they were satisfied with the current price of their electricity bill. Many also didn't like the inconvenience of waiting for their charge or needed to charge frequently. Responses also indicated confusion about the rate, how to use timers, and conflicts with other existing rates, like solar rates.

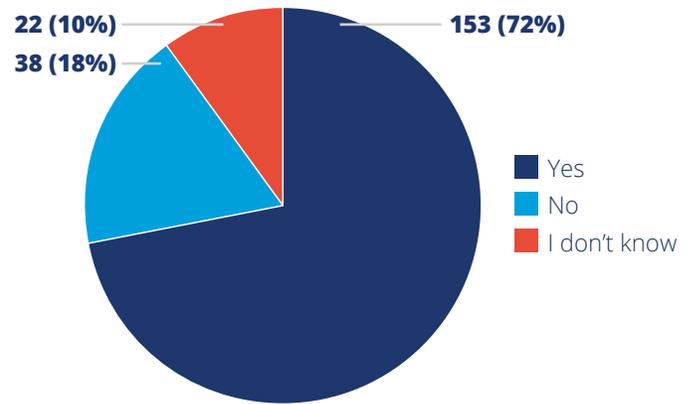
According to the survey, over 72% of non-enrolled customers were willing to charge their EV during off-peak hours (Figure 18).³⁸ If customers are willing to charge off-peak, but are not sufficiently incentivized by the potential savings, there must be a significant deterrent to enroll. A factor could be the perceived inconvenience of enrollment and compliance with the rate or insufficient financial incentive, as indicated in Figure 19.

Approximately 50% of respondents indicated they would need a savings of \$100 or more per year to persuade them to enroll in a TOU rate, though the survey results also indicate that consumer preferences vary and not all customers are equally motivated by savings. Customers seeking more savings through their applicable rate may prefer a time-varying rate with a larger peak to off-peak ratio that offers a higher financial reward for shifting their charging to off-peak periods. Alternatively, as shown by Figure 17, some customers may be deterred by a perceived inconvenience of a time-varying rate with a higher peak to off-peak ratio or a limited off-peak period time window for cheaper charging rates. These findings suggest that it is difficult for utilities to appeal to all different customer types with only one rate design as discussed in the 'What to do about Metering' chapter.

By offering customers multiple rate options with significant variation, utilities may engage broader segments of their customer base and achieve higher enrollment rates.

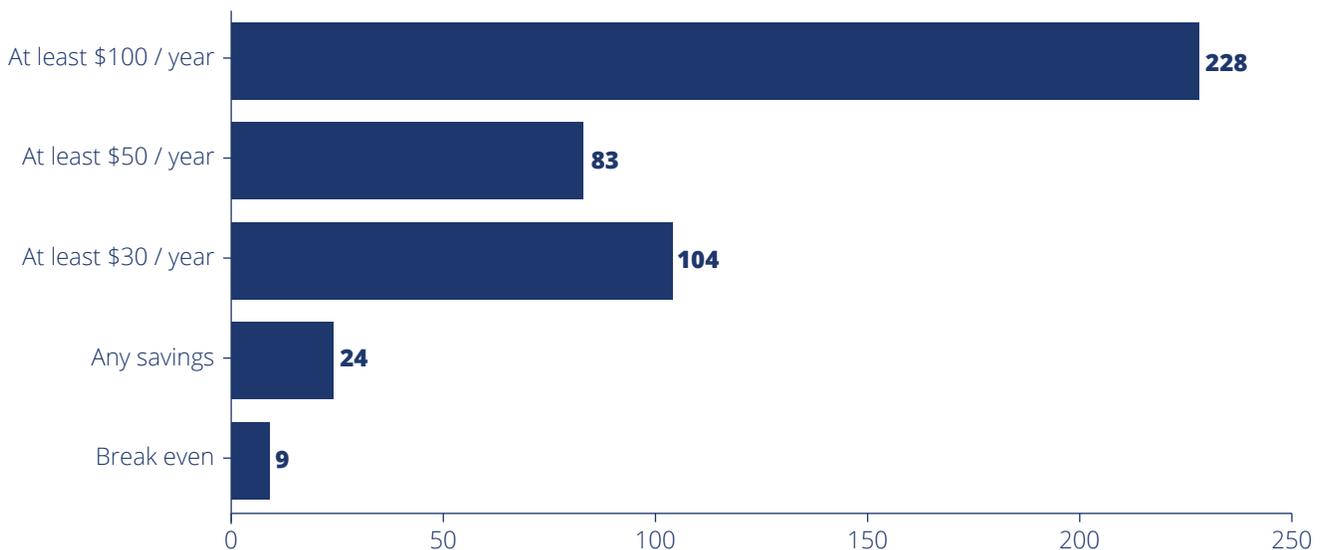
Utilities can employ behavioral programs as an alternative or supplement to a time-varying rate, in order to encourage more customer off-peak charging. Load management may be achieved through a variety of behavioral programs such as email and text alerts or education campaigns. These programs would require nominal utility investment.

Figure 18: Non-Enrolled EV Customers Willing to Charge Off-Peak, by Percent and by Total



Source: Smart Electric Power Alliance & Enel X, 2019. N=213.

Figure 19: Savings Required for EV Customers to Enroll in a TOU Rate, by Total



Source: Smart Electric Power Alliance & Enel X, 2019. N=448.

38 Note: The survey did not ask if customers were aware of the applicable off-peak hours as part of the available TOU rate.

5) Features of Effective EV Time-Varying Rates

This section summarizes the features of EV rates that contribute to the highest levels of customer enrollment. Data on customer enrollment was obtained through the utility survey, with information collected for 20 active, full-scale (excluding pilots) rate offerings. Nearly half (9 of 20 rates) reached enrollment levels of at least 25% ([Figure 20](#)). However, variation in enrollment levels is

significant, ranging from less than 1% up to 80% of eligible customers (with 80% represented by Braintree Electric Light Department and highlighted in the case study in [Chapter 7](#)). Most rates in the utility survey had been offered for between two and five years with an average age of four years.

A. Utility Survey Findings

The survey identified a number of variations in rate design and marketing. Based on analysis by Brattle, some of these characteristics correlate to enrollment. [Figure 21](#) highlights five of the attributes with the strongest relationship to high enrollment levels. In order of most-to-least influential:

1. Rates with an available **marketing budget** have enrollment 3x greater than those without (22% vs. 7%).
2. Rates driven by a **utility initiative** had significantly higher average enrollment than those offered to satisfy legislative or regulatory requirements or customer demands. Utility-driven initiatives had enrollment of over 30% compared to less than 15% for others;
3. **Rates providing bill savings** (in the absence of adjustments to charging behavior) have enrollment levels 2x higher than those with an expected bill increase;
4. Rates with **free enrollment** and no additional metering cost have enrollment 1.7x higher than rates with an additional cost to enroll; and
5. Rates that were promoted using **four or more marketing channels** have enrollment 1.4x those using three or fewer marketing channels.

These findings are intuitive, but many of the existing time-varying EV rate offerings identified in the utility survey did not include these attributes.

The length of time the rate was offered is not a relevant contributor to its achieved enrollment. Average enrollment is similar for rates that have been offered for at least four years (26%) compared to those that have been offered for less than four years (23%) ([Figure 22](#)). Offering a rate for a long period of time is not sufficient to attract customer enrollment. Rather, higher enrollment is driven by actively promoting the rate to customers through specific marketing initiatives.

According to the survey, ride-and-drive events and coordination with auto dealers were two marketing tools most significantly related to higher enrollment levels (see [Figure 23](#)). The consumer survey would indicate that ride-and-drive events were less helpful in discovering an EV rate, but this may be due to the limited number of utilities that currently offer them limiting the sample population with the opportunity to participate in an event. It's important to note that those utilities offering ride-and-drive events are using other marketing channels as well. As such, it was difficult to determine a cause and effect relationship specifically related to ride-and-drive events.

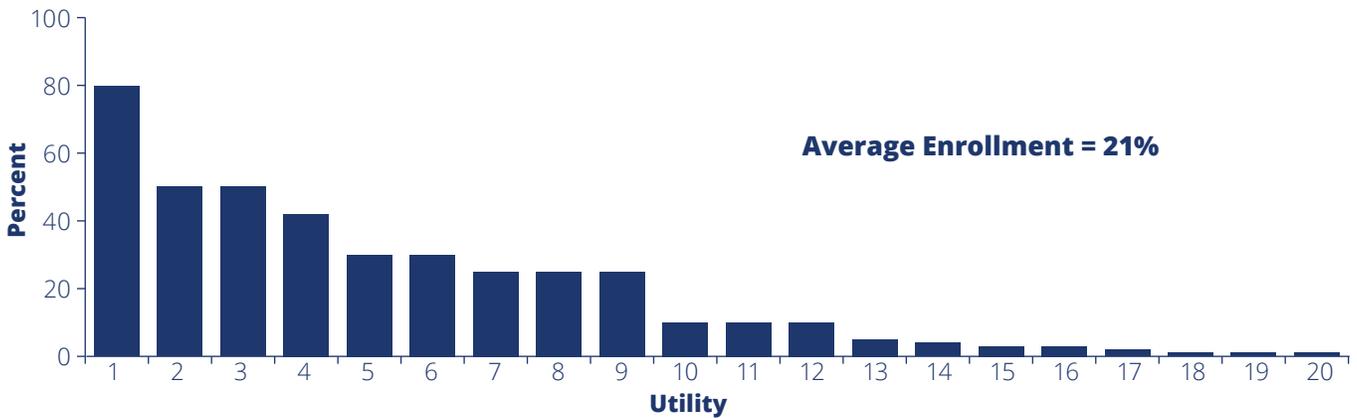
B. Utility Lessons Learned

Utility survey respondents offered lessons learned, primarily regarding customer interest, marketing, rate design considerations, and metering (discussed further in [Chapter 7](#)). EV rate design practices are in the formative stages, and the experiences of utilities with EV rates provide unique and useful insights. The following

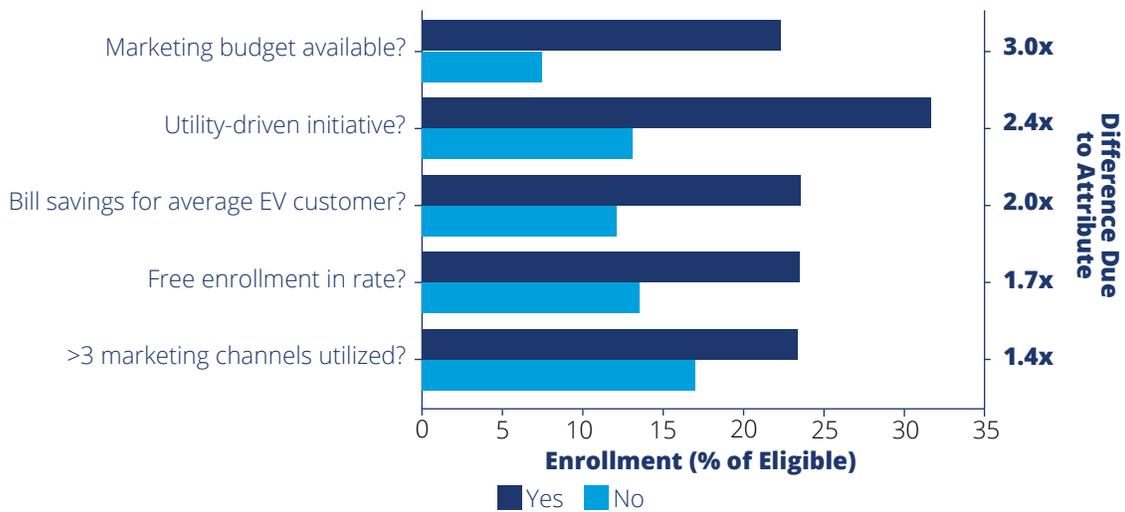
summarizes these perspectives; varied experiences sometimes produce conflicting insights.

Customer Insights and Marketing

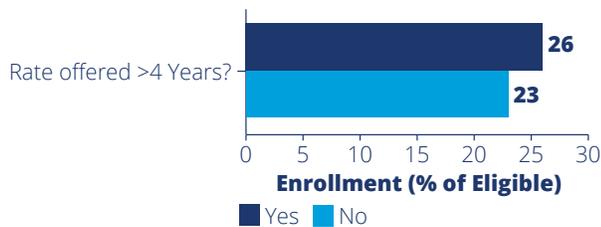
- Customer communication is key. Utilities should not depend on third-parties, such as dealers, to provide utility rate information.

Figure 20: Share of Eligible EV Customers Enrolled in the EV Rate


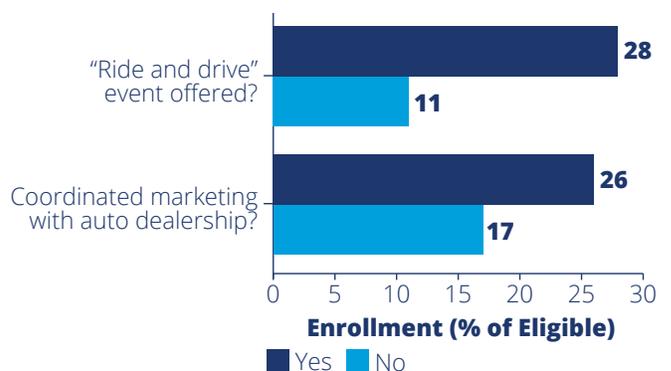
Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=20.

Figure 21: Average Enrollment by Attribute


Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=20

Figure 22: Rate Offering Duration Is Not a Factor in Enrollment Success


Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=20.

Figure 23: Rate Marketing Efforts Are Important


Source: Smart Electric Power Alliance & The Brattle Group, 2019. N=20

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- Creative recruitment is required, as enrolling customers is very challenging, even with large incentives and attractive rates.
- One western state utility experienced, “consistently high enrollment in their EV rate over the last 4-5 years, with approximately 25% of EV owners enrolled. This occurred with little active marketing, illustrating that customers (at least early adopters) are interested in saving on fuel costs.”
- While some utilities see EV rates as a way to promote EV adoption, one utility suggested that their in-state tax credit was a bigger sales incentive. The rate might encourage those customers to charge at night, but in their state, EV sales were driven mostly by state tax incentives. Further, other rates offered by the utility (e.g., a demand rate) could yield better savings for EV drivers.
- One utility said, “customers are very satisfied with the EV rate and change their charging behavior to maximize their savings. Promote/publicize the EV rate in every way possible and practical to inform the public.”

Rate Design

- One utility indicated a need to closely consider the number of hours for the off-peak rate and the price differential between the off-peak and super off-peak. In their case they had six hours in the super off-peak, but that customers preferred eight.
- One utility stated, “Customers are apprehensive to sign up for a rate that applies to their whole house usage as opposed to just their EV charging behavior.” Other utilities felt the opposite was true, due to customer apprehension about additional metering costs.
- Utilities also recommended building flexibility into the rate to accommodate changing grid conditions, such as a shift in the timing of the net system peak demand due to growing solar PV adoption.
- Though some utilities are concerned about eroding profitability through favorable off-peak pricing, one utility stated, “Even with a fairly high on-/off-peak differentials, enough usage occurs during peak that revenue is not as severely compromised as some expected.”
- As previously noted, the cost to participate is a major factor in enrollment. One utility stated, “Customers are sensitive to up-front costs to participate in the program.”
- Another utility found that a one-size-fits-all approach will not work. They suggest giving customers options that help them save money on their EVSE and metering costs. They also suggested using company-provided

electricians to help customers set the charging schedule on their vehicles or in the chargers, which increased the possibility of 96% off-peak charging.

- From one utility’s perspective, they thought a discount during off-peak hours was a better alternative than increasing the price during the peak period.

Metering

- Utilities had varying opinions about the most effective way to meter and bill customers under a time-varying EV rate. One utility felt that submeters were the most effective metering method for EV time-varying rates given the wide variety of charging equipment options available to customers. Another utility felt that a submetered rate was successful at influencing charging behavior, but at a cost to the customer and the utility. They stated, “Managing that cost will be the primary hurdle to deploying submetering. It is still unclear how much more effective a submetered rate would be at influencing behavior when compared to a whole house rate.” A different utility suggested to not mandate a submeter, which for them, resulted in hundreds of extra dollars in cost of installation. They felt that a better alternative was to “require a smart EV charging station that could communicate and send the utility the off-peak usage data to provide an ‘incentive’ check each month or quarter.”
- A utility shared on second service metering options, “a separately metered EV rate is largely unpopular among EV owners. The added cost, time, and effort of adding a separate service is not attractive, and there are not easily apparent savings compared to the whole-house rate, which had similar pricing.”
- Another utility stated that due to the unpopularity of the up-front costs for second service, they were piloting other services/technologies, though “the second service is the more economic option.. [for example] cases with detached garages and a fully loaded existing service panel in the customer’s home.”
- “Whole house EV rates seem successful at influencing behavior, but prevents visibility into specific charging behavior. These rates are relatively straightforward to deploy,” was the opinion of another utility.

Notably, the top three drivers of time-varying EV rate enrollment are all factors the utility can control, including:

- 1. Residential EV rates that offer customers the opportunity for savings compared to the standard rate:** EV rates must provide customers with an opportunity for financial savings, in order to be attractive to customers. Rates should be designed such

that the price signals are transparent and actionable, so customers have the information necessary and a sufficient incentive to shift their charging load to designated off-peak periods. Rates that are successful in encouraging off-peak charging behavior lower the utility's cost to serve, resulting in lower prices for customers.

- 2. No additional metering charge or customer investment required:** The up-front costs associated with any of the metering options, for example a second meter or a submeter, was identified by several utility survey respondents as a deterrent to enrollment. One option to overcome this barrier is to include the customer's entire home load under the time-varying rate, minimizing the initial investment. However, some customers may not want to subject their entire home load to a time-varying rate. This presents a catch-22 for rate analysts. Creative rate design offerings are needed

to overcome this tension. For example, the combination of a whole-house meter that does not differentiate by time, and a smart charger that reports TOU data for the EV consumption, can address this.

- 3. The rate is promoted via a dedicated marketing effort:** To maximize enrollment, the rate should be promoted when customers are most engaged. This can be achieved at dealerships and ride-and-drive events when customers are making the EV purchasing decision, by electricians and charging station installers when customers are thinking about charging costs, and by tying enrollment to eligibility for utility-sponsored EV rebates or charging infrastructure purchases. This ensures the consumer is aware of the rate early in the process. **Typically, once the EV is purchased and the charger is installed, customer engagement is reduced and "momentum" towards the EV time-varying rate enrollment is lost.**

6) What To Do About Metering

There are many important rate design program considerations, but one of the most important is the meter. The available metering configurations influence the type of rates that can be offered to customers, the costs of enrollment, the type of administration, the ease of integration with existing billing systems, the security and reliability of charging signals, and the adaptability of the program to handle future EV technology changes. There are five basic ways to meter and bill residential customers for EV time-varying rates. The pros and cons for each are discussed in the section below and presented in [Table 7](#).³⁹

- 1. Existing Meter:** This is used for a whole house rate, and leverages the existing meter.
- 2. Second Meter:** This would be for an EV-only rate and requires a second service and the necessary home wiring, in addition to the customer's existing residential service.
- 3. Submeter:** This would be used for an EV-only rate and would be connected to the primary meter, and may not require similar additional home wiring.

- 4. EVSE Telemetry:** Utilities could leverage 1) built-in EVSE telemetry routed to the utility through the vendor/network service provider or 2) the EVSE would send data to the utility via AMI backhaul enabled by Power Line Communication (PLC) (e.g., Zigbee, GreenPHY).
- 5. Load disaggregation:** Utilities would collect primary meter data and use an analytical tool to disaggregate the load and identify the portion used by the EV. This could also be accomplished with the assistance of a device, such as a meter collar.

Utility approaches to metering varied across the sample set. As new technologies providing improved capabilities emerge, those options will continue to expand. This section highlights utility approaches to metering today, the pros and cons of specific approaches, and case studies highlighting utilities that have developed innovative rate programs via their metering approach.

³⁹ In addition to the evaluation of metering options in [Table 7](#) and discussed throughout this section, utilities must also consider the relevant statutory and regulatory requirements applicable in their jurisdiction. Some metering configurations presented in this report may not be covered or allowed by existing statutes and regulations. For example, the Maryland Public Service Commission recently granted a temporary waiver of certain regulations governing the submetering process to the investor-owned utilities in the state for a five-year EV portfolio program. By granting the temporary waiver, the utilities can utilize customer EVSE devices as electric submeters for billing purposes without violating Code of Maryland Regulations. For more information, see Order No. 88997, "In the Matter of the Petition of the Electric Vehicle Work Group for Implementation of a Statewide Electric Vehicle Portfolio", Public Service Commission of Maryland, Case No. 9478, January 14, 2019.

Residential Electric Vehicle Rates That Work

A. Utility Approaches to Metering Vary

Utilities with active EV time-varying rates (see list in [Appendix A](#)) have employed a variety of approaches to metering and billing of EV charging load. Of the 64 EV rates, 43 used the primary meter (of which one used load disaggregation), 28 had a second meter, and 7 used a submeter (of which 2 were through the EVSE) as shown in [Figure 24](#). Thirteen of the rates allowed more than one option under the same rate tariff.

It is important to note that the project team was unable to identify a correlation between the metering configuration and enrollment levels. As discussed in [Table 7](#), challenges exist with all metering approaches, but utilities can develop creative solutions that help consumers meet their needs. For example, Braintree Electric—one of the featured case studies in this section—successfully enrolled 80% of EV customers in a whole home rate using load disaggregation to incentivize off-peak charging through a retroactive incentive payment (also known as an off-peak credit). Utilities also overcame metering limitations through effective marketing strategies.

Using a whole-house meter avoids the costs of installing a second meter or submeter, however, it requires the entire home to be on the same rate as the EV. This creates customer concerns about bill increases or potential inconvenience related to changing behavior. While there are some tools customers can use to mitigate these concerns, a preferable solution may be to use a secondary meter or submeter to separately bill the EV portion of the consumption. However, it is important to address how to recoup the equipment and installation costs for the secondary meter or submeter through cost recovery.

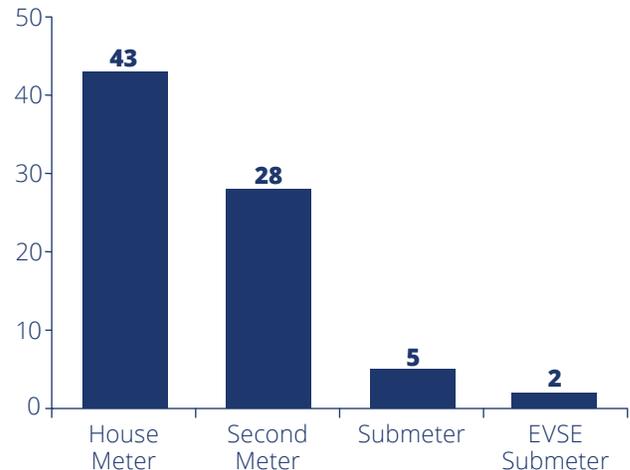
There are two options for cost recovery:

1. collecting the costs directly from the customer (this could be via a lump-sum fee or monthly charge) or
2. socializing the costs across a broader group of customers.

According to the utility survey, 50% recovered the costs directly from the EV rate customer (in a lump sum fee or a monthly charge) and the other 50% recovered from all customers.⁴⁰

Alternatively, utilities could leverage the primary smart meter through whole-home rates or load data disaggregation techniques to provide a more accurate accounting of EV charging load. One such technique, known as non-intrusive load monitoring (NILM) has been developed to disaggregate load components based on historical data of load signatures. These techniques

Figure 24: Metering Configuration for EV Rate Population



Source: Smart Electric Power Alliance, 2019. N=64
Note: The authors did not identify AMI vs. non-AMI meters.

become considerably more accurate when load data is collected in sub-hourly intervals. An example of this is highlighted in the Braintree Electric Light Department case study.

While there are potential benefits of using the telemetry in the EVSE, including lower submetering costs and customer choice, a major challenge is providing the data from an independent vendor/network service provider to the utility billing system. The integration is often costly and varies from utility to utility. Open standards will assist in lowering these costs but have not yet been implemented. The data needs to be in the proper format, and the business processes to use it have to be aligned, as well (e.g., timing of data delivery, rules for dealing with missing or invalid data, how the data file transaction occurs—i.e., how is it started, how is data receipt confirmed). Additional information about using the EVSE telemetry can be found in the Xcel Minnesota and San Diego Gas & Electric case studies in [Section C](#).

⁴⁰ Based on utility survey. N=12

Table 7: Pros and Cons of Different Metering Approaches

	Existing Meter	Secondary Meter	Submeter	EVSE Telemetry	AMI Load Disaggregation
Ability to Meter EV Charging Separately	No—Does not separate the EVSE from rest of load	Yes	Yes	Yes—Accuracy for billing purposes depends on EVSE manufacturer	Yes—Accuracy depends on ability to identify unique kW signature of EVSE
Utility Bill Integration	Easiest to integrate	Easiest to integrate	Easier to integrate	Difficult to standardize among multiple vendors and retroactively integrate into billing system; data via AMI backhaul more accurate	Depending on the format of the disaggregated data, may not integrate
Consumer Participation Cost	No additional cost	Depending on tariff, no up-front cost to consumer, or consumer pays for the full cost	Depending on tariff, no up-front cost to consumer, or consumer pays for the full cost	No additional cost if consumer already purchased the equipment; potential additional cost for compatible EVSE	Depending on tariff, some cost for administration, third-party costs, or equipment
Volume of Eligible Customers with AMI	Highest— independent of EVSE type	Highest— independent of EVSE type	Highest— independent of EVSE type	Limited to eligible EVSE vendors	Highest— independent of EVSE type

Source: Smart Electric Power Alliance, 2019.

B. Pairing Rates with Meters: Offering Customers More Choices

Rather than focusing on identifying a system-wide metering solution, utilities and customers may be better served by a combination of rate and metering configurations. As highlighted above in [Table 7](#), and further explained below in the utility case studies, each type of rate offering and metering configuration offers advantages and disadvantages for utility implementation and customer appeal. For example, a separately-metered EV-Only rate option may allow utilities to design a rate to convey price signals specific to customer EV usage patterns. A benefit of this option is that utilities do not have to consider other household appliances and load in the design of the rate. Likewise, customers will not be required to adjust their non-EV residential energy consumption in order to maximize savings under the rate. This flexibility could allow the utility to design a rate that appeals to EV customers with higher financial risk tolerances by offering a TOU rate

with a higher peak-to-off-peak price ratio or a dynamic pricing rate.

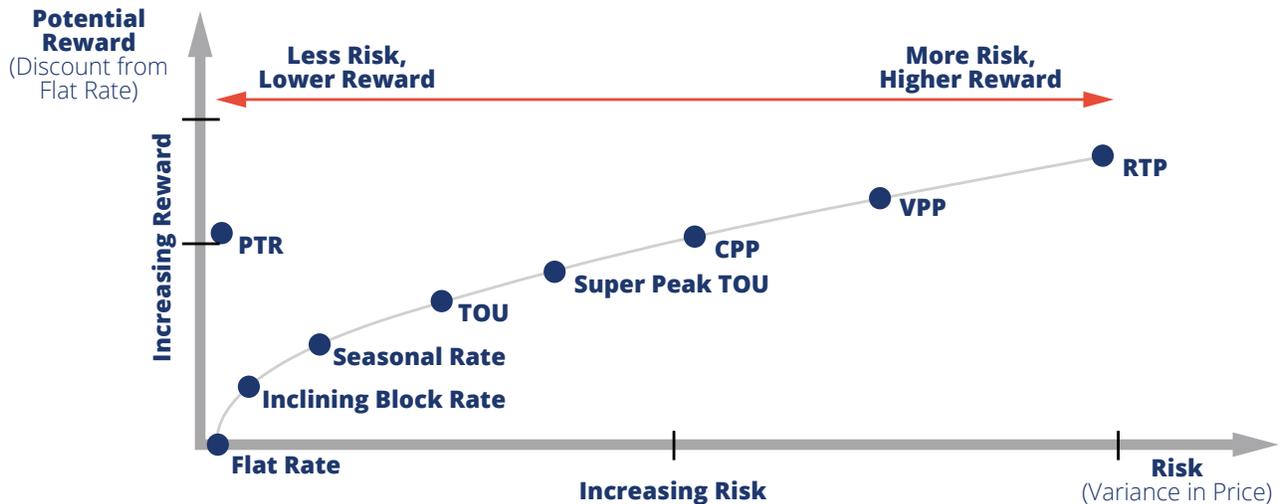
When considering time-varying rate options, financial risk-reward trade-offs are associated with each rate that utilities consider, as not all customers will tolerate the same risk (see [Figure 25](#)). According to the Regulatory Assistance Project, “rates offering the most reward (in terms of bill savings potential) are also the most risky (in terms of exposing the customer to the volatility of wholesale electricity markets). Which rates customers select will be determined by their risk tolerance.”⁴¹

Alternatively, a whole-house rate may offer utilities a more forward-looking approach to encourage customer off-peak consumption for not just their EV, but other energy-intensive appliances such as electric water heaters. As rate designs continue to evolve and technologies mature, utilities may find that more complex and comprehensive “smart house” rates—providing grid-integrated water

41 Regulatory Assistance Project and The Brattle Group, July 2012, *Time-Varying and Dynamic Rate Design*, <https://www.raponline.org/wp-content/uploads/2016/05/rap-faruquihledikpalmer-timevaryingdynamicratedesign-2012-jul-23.pdf>.

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Figure 25: Conceptual Representation of the Risk-Reward Tradeoff in Time-Varying Rates



Source: The Brattle Group, 2012.⁴²

heating, smart thermostats, smart laundry, and smart charging as a package, for example—offer an appealing opportunity for grid benefits and customer savings in addition to technology or appliance-specific rates.

The best metering configuration for a customer is influenced by multiple factors, such as pricing, their rate structure (e.g., TOU or a dynamic rate), applicable enrollment or equipment fees, and the hours designated as peak and off-peak time periods. In addition to a customer’s financial risk tolerance, utilities also need to consider important behavioral considerations, such as work schedules and the flexibility to shift electricity consumption to designated off-peak hours for particular appliances or for the entire home. These factors interact, and can represent an array of different EV customer “types” (Figure 26). Examples could include:

- **“Home Savers”—Outside the house during the day:** Households with more flexibility to shift entire household load to the off-peak hours and a strong interest in savings (Potential Solution: Whole House time-varying rate).
- **“EV Savers”—Outside the house during the day:** Households with flexibility to shift some load to the off-peak hours but less interested in savings, and more concerned with avoiding higher prices for entire household consumption (Potential Solution: Separately-metered time-varying rate for EV Only + other select household appliances).

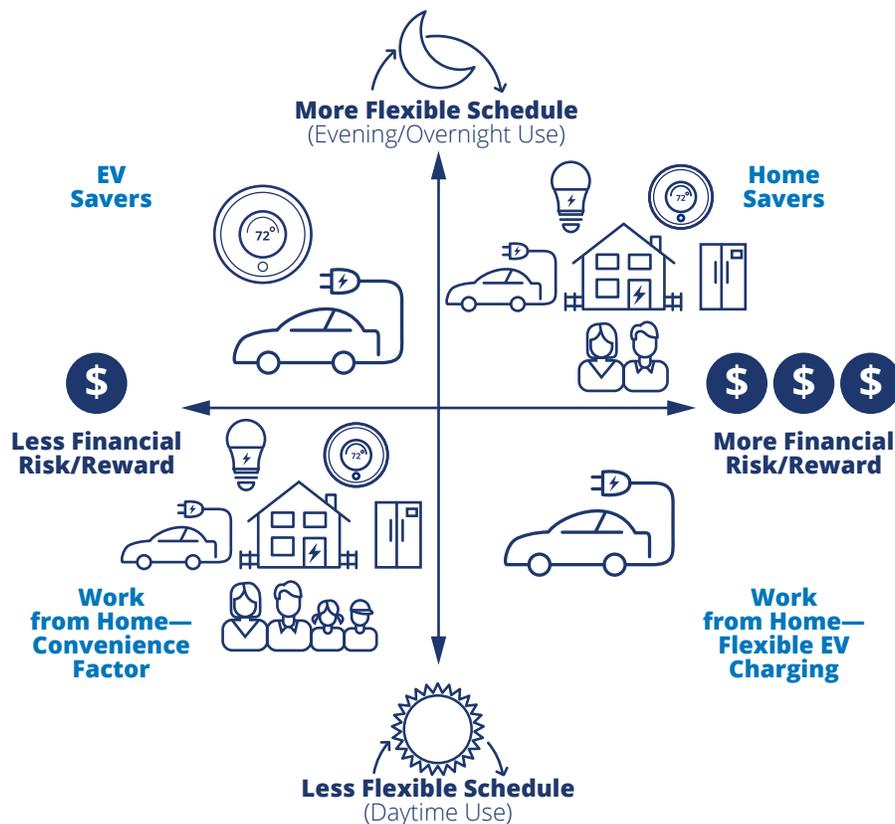
- **“Work from Home”—Flexible EV charging:** Households with less flexibility to shift entire household load to avoid on-peak usage, but still have a strong interest in savings (Potential Solution: Separately-metered time-varying rate for EV only).
- **“Work from Home”—Convenience factor:** Households with less flexibility to shift entire household load to the off-peak hours and are more concerned with avoiding higher prices for on-peak usage (Potential Solution: Participate in a retroactive bill credit program).

As previously highlighted, a number of utilities offer their customers multiple rate and metering configurations for their home charging. Of the rates surveyed, 13 allow for more than one metering configuration under the same rate schedule. The most common pairing is a Whole House TOU rate (serviced on a single home meter) and a separately-metered EV-only TOU rate.

In addition eliminating barriers to participation, such as up-front costs or fees for customers, utilities can encourage higher enrollment by offering customers different rate and metering configuration options that appeal to a wider group of customer types and preferences across their service territories.

42 Regulatory Assistance Project and The Brattle Group, July 2012, *Time-Varying and Dynamic Rate Design*, <https://www.raponline.org/wp-content/uploads/2016/05/rap-faruquihledikpalmer-timevaryingdynamicratedesign-2012-jul-23.pdf>.

Figure 26: Illustrative EV Customer “Types”



Source: Smart Electric Power Alliance, 2019.

C. Utility Metering Case Studies

It is worthwhile to explore options to 1) integrate EV charging data into a utility billing system at the lowest cost, 2) increase convenience and satisfaction for the customer, and 3) ensure accuracy, reliability, and security. The following case studies feature innovative utility programs that implement different metering methods, specifically for:

1. Submeter (Indiana Michigan Power)
2. Submeter—EVSE telemetry (San Diego Gas & Electric)
3. Submeter—EVSE telemetry (Xcel Energy Minnesota)
4. Second meter—subscription rate (Austin Energy)
5. AMI load disaggregation (Braintree Electric Light Department)

The case studies discuss these integration opportunities, and highlight rate design and program implementation opportunities. These were among the most innovative programs identified in the survey.

1) Submeter: Indiana Michigan Power Leveraging Smart Meter Networks

Indiana Michigan Power—a subsidiary of American Electric Power (AEP)—found that EV customers want to know two things from their utility company: 1) how much it costs to charge their vehicles, and 2) if the utility offers incentives for charging. According to AEP, many EV owners either receive charging hardware with their vehicle or purchase directly from a retailer, and therefore may not need or want utility program-specific charging hardware.

One of the first decisions customers make after buying an EV is how they charge at home. Some customers are content with level 1 charging, others use the level 2 cordset chargers that come with their car (e.g., Tesla, Nissan, Audi) and install 240 volt service, while some others purchase a more sophisticated networked level 2 charging station. Regardless of the charging hardware chosen, EV owners can easily schedule charging through the car’s in-dash screen, automaker apps, third-party apps, and even through digital voice assistants.

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Given this ease of scheduling charging, customers will typically schedule their charging on nights and weekends if given a price signal. AEP has found TOU pricing to be very effective for shifting EV load to off-peak times.

AEP has identified a problem with offering only whole-house TOU rates in that they often require other customer behavioral changes related to heating and cooling that can hinder customer adoption. Instead, allowing customers to meter only their EV charging with an EV-only TOU rate can remove the customer apprehension around whole-house TOU rates.

AEP evaluated options for metering EV-only TOU rates:

- Via networked charging stations
- Through a separate utility service connection
- Using an EV-specific AMI submeter

AEP evaluated each option, considering cost, accuracy, security, communication reliability, billing integration, and other factors.

For the option of metering through network charging stations, they found challenges with:

- The reliability and security of customer Wi-Fi when communicating with the chargers.
- The difficulty of integrating charger network data with their existing utility CIS/billing system, which can be expensive to modify. Receiving usage files from a variety of network operators would require manual billing. This can result in mismatched time stamps, missing data due to loss of Wi-Fi connection, and significant opportunity for errors.
- The potential expense of accessing managed charging networks, including unpredictable network fees with uncertain future increases.
- Requiring customers to buy a utility-specified charger and utilize the associated network as a condition of program participation, which the customer may not need or want.
- The ability to adapt to future changes as the EV market evolves. OEMs are increasingly including level 2 cordset chargers as standard equipment with their vehicles, so the utility programs need to accommodate this change.

When considering establishing a separate utility service, AEP found that other utility programs incurred high administrative and equipment costs. The additional service increased costs for customers by requiring additional electrical hardware, incurring a second 'customer account charge', and duplicating other costs. They concluded this wasn't a cost-effective option for their customers.

When evaluating the use of an EV-specific AMI submeter, AEP found many benefits:

- The meter meets the regulatory accuracy requirements for billing tariffs.
- The security of the meter hardware and the interface with AEP's systems is inherent.
- Use of the existing AMI RF communications network is reliable.
- Integration with CIS and billing systems doesn't require significant IT investment or expensive manual billing.
- The purchase price of the meters is reasonable under existing utility-scale purchase volumes.
- The solution avoided exposure to unknowable future charger network access fees.
- AEP could potentially leverage the basic on/off control functionality of the AMI submeters for active-managed charging in the future, if that is needed.

For the customer, this solution avoids the need to completely adjust their behavior to accommodate a whole-house TOU-rate, or to purchase a utility-specified charger. It also allows customers to choose how they wish to control their vehicle charging. AEP found this approach to be the simplest, most convenient, adaptable, and lowest cost option.

2) Submeter—EVSE Telemetry: San Diego Gas & Electric (SDG&E) Power Your Drive

SDG&E developed the Power Your Drive pilot program aimed at workplace and multi-unit dwelling property owners to encourage increased EV adoption, especially in communities of concern. Once the chargers are deployed, EV drivers at the sites can sign up and gain access to over 3,000 charging stations at over 250 locations. The program has a special pricing plan that offers lower prices during grid-friendly times such as times of high renewable penetration or low grid congestion. Customers can set a maximum price to charge their EV. When the hourly price exceeds the maximum price, charging stops.

In the development of this rate, SDG&E tackled challenges of both diversity between circuit and system peaks, as well as diversity of peaks and load shapes across different circuits, while ensuring all customers are treated equitably. Because the program targeted specific locations, locational pricing was a concern for regulators. If a utility charged solely based on load, it could create inequity from one location to another. To address this, SDG&E used a critical peak price (CPP) concept and incorporated circuit level pricing. By applying the same price to every circuit, they resolved the issue of equitable pricing for customers across locations.

Each location has the exact same pricing structure, but at different times.

When examining time-varying rate options, Cyndee Fang, manager of energy research and analysis at SDG&E, recommends utilities ensure that the options they provide customers are purposeful, which may mean a limited number of choices but making the choices meaningful for the customer. Too many rate offerings can be confusing and too few fail to address specific customer needs. A static time-of-use rate is best for customers who are able to shift usage out of defined high cost hours, whereas dynamic rates help customers who are more responsive to tap into additional savings.

Hannon Rasool, the clean transportation business development manager at SDG&E, stated that, “submetered⁴³ EV-only rates allow for more complexity in the rate design as they require fewer human behavioral adjustments around the home.” Given the potential size and flexibility of EV loads, an EV-only rate provides the opportunity to create a rate that is flexible and forward looking. “If you can get the design out there, people are able to get the technology to match the rate design,” said Fang.

Rasool added that utilities planning to develop an EV-only time-varying rate should be focused on incorporating the EV load to the grid in a manner that doesn't increase costs. “Proper rate design can help save money and achieve the environmental benefits we all want to see. Utilities planning an EV program should look into how they can incorporate the additional load into the grid and that is where actionable rate signals really matter,” said Rasool.

A significant opportunity provided by SDG&E's rate is that despite its complexity, it is a more dynamic rate offering and opens up more low-cost hours for flexible loads such as EV charging. This makes it meaningful for customers, and gives them choices. “Utilities have to be mindful about options put out there and ensure they bring value for customers,” said Fang.

3) Submeter—EVSE Telemetry: Xcel Energy Minnesota Residential EV Service Pilot

Xcel Energy Minnesota launched a Residential EV Service Pilot in 2018 offering an EV TOU rate that leveraged networked Level 2 charging equipment to lower the initial

cost to enroll.⁴⁴ The pilot was designed to test the potential for cost savings and improved customer experiences through a combination of new equipment deployment and off-peak rate design. By leveraging the telemetry capabilities of the EVSE, utilities could use charger equipment to provide billing-quality data. The program avoided the need for customers to pay for the installation and cost of a second meter. In addition, the pilot improved the customer experience while maintaining a safe and reliable electricity service.

The pilot was capped at 100 participants with average savings of the cost of EVSE and metering installation of \$2,196 per customer compared to the costs associated with equipment and installation for the separately metered option.⁴⁵ Actual savings were dependent on the availability of an existing 240 volt dedicated circuit needed for the Level 2 charger as well as proximity to the garage, panel location, and circuit pathway.

Xcel Energy offered customers chargers from two EVSE manufacturers, ChargePoint and Enel X. Xcel Energy found that while the data provided by the charging equipment was sufficiently accurate, formatting the data so it could be received by the company and successfully uploaded to the billing system required significant collaboration with the vendors. Moving forward, Xcel Energy plans to explore ways in which it can improve integration and operations between its systems and charging equipment options.

The pilot resulted in a 96% of the charging load was off-peak. Based on an assumption of 350 kWh of usage per month and the current level of off-peak charging, enrolled customers would save \$9.76 per month or \$117.12 per year on the TOU rate.

The pilot provided a positive turn-key customer experience for electric vehicle charging in the home, with customer satisfaction scoring 87% for enrollment and 95% for charging equipment installation. From the 63 survey responses, Xcel Energy also identified areas for improvement, including explaining rate pricing, communicating with customers, and providing information about the charger options. While customers understood and recognized the pricing signal (in that charging their EV during off-peak hours is cheaper and provides benefits), they were confused about the pricing, components of the rate and on-bill presentation, as well as the expected

43 In PYD, SDG&E used data collected from submeters in the EV chargers for billing after qualifying the submeters through a rigorous testing process. Two chargers were accepted, from Siemens and ChargePoint, meeting the testing criteria of +/- 1.0%.

44 Note: This pilot was intended for customers who wanted a new EVSE at their home. Xcel has other rate options, such as a whole home TOU, for customers that prefer level one charging, a non-networked charger, or other options. Additional information about the program is available in the *Residential Electric Vehicle Charging Tariff Docket* No. E002/ M-15-111 and E002/ M-17-817, 2019.

45 The savings are measured by asking electricians to provide the customer with (at least) two estimates for wiring their home—one being a separate service/meter, one being a dedicated circuit behind the customers main panel/existing meter. Xcel identified the difference between these estimates as the savings vs the existing separately metered rate.

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fuel savings and payback period for their investment. Xcel Energy plans to leverage digital tools and more comprehensive energy consumption data to provide customers with better insights into the benefits.

Seventy-three percent of participants in the EV Service Pilot preferred to pay for the charging equipment and installation through a bundled monthly charge, instead of the prepayment option, indicating that customers prefer to reduce upfront costs and simplify participation. Xcel Energy plans to adjust the tariff as needed and experiment with subscription models.

4) Second Meters: Austin Energy EV360 Subscription-based Rate

In 2015, Austin Energy developed three new pilot rates with the goal of offering customers more rate options. Along with an EV-only subscription rate, a prepayment rate and a whole-home Time-of-Use rate were piloted. The subscription, titled EV360, offers customers with a capacity demand of less than 10 kW the ability to use unlimited off-peak (7pm-2pm weekdays, anytime during weekends) kWh's for EV charging for a fixed monthly fee of \$30.⁴⁶ Customers with demand over 10 kW have a fixed monthly fee of \$50. Customers are able to charge on-peak, but will incur a bill adder of \$0.14/kWh during the winter and \$0.40/kWh during the summer.

The subscription coupled TOU-like hours with a fixed charge to give EV customers a predictable bill. To date, the rate has resulted in 99% of participants using off-peak electricity. However, Austin Energy has yet to determine how much it has changed charging behavior beyond initial survey data.

Lindsey McDougall, the Program Manager for the EV360 program, published a report in September 2019 which highlighted key takeaways and lessons learned from the pilot program.⁴⁷ A key element of the pilot's success was educating customers. Participation required a large investment by the customer, as they had to install both a conduit and meter socket for the meter, obtain a permit, and hire an electrician. This meant the pilot was limited in reach, with those interested in participating being well-educated and eager to participate. Pilot participation required significant guidance from the utility. Austin Energy worked closely with EVSE installers to inform them about the program and created an "Installers tab" on their website.

As EV360 was a small pilot with 100 participants, management and administration of the program was performed by one person—Lindsey McDougall. While manageable for a small pilot, if Austin Energy decides to offer the rate to all customers, additional staff would be required, as well as training the call center to handle customer inquiries.

Reflecting on the pilot, McDougall noted that subscription rates will be important to EV drivers and utilities. "EV drivers charge off-peak for green initiatives and cost savings and utilities will be expected to have the same values. Consequently, there will be huge demand for utilities to not penalize customers for having an EV, but instead having rate structures that encourage conservation where possible."

In addition to EV-only rates, McDougall also noted that subscription structures could apply to other scenarios, for example the whole home. "Especially with distributed energy service providers, utilities will see a more dynamic relationship between energy resources and consumption. There will become a two-way channel between the utility and the customer."

5) AMI Load Disaggregation: Braintree Electric Light Department (BELD), Bring Your Own Charger®

Advanced metering infrastructure (AMI) is an integrated system of smart meters, communications networks, and data management systems that enables two-way communication between utilities and customers. Typically gathering energy consumption data in 15-minute intervals, AMI meters can generate vast amounts of data, with the exact data varying based on utility and system.

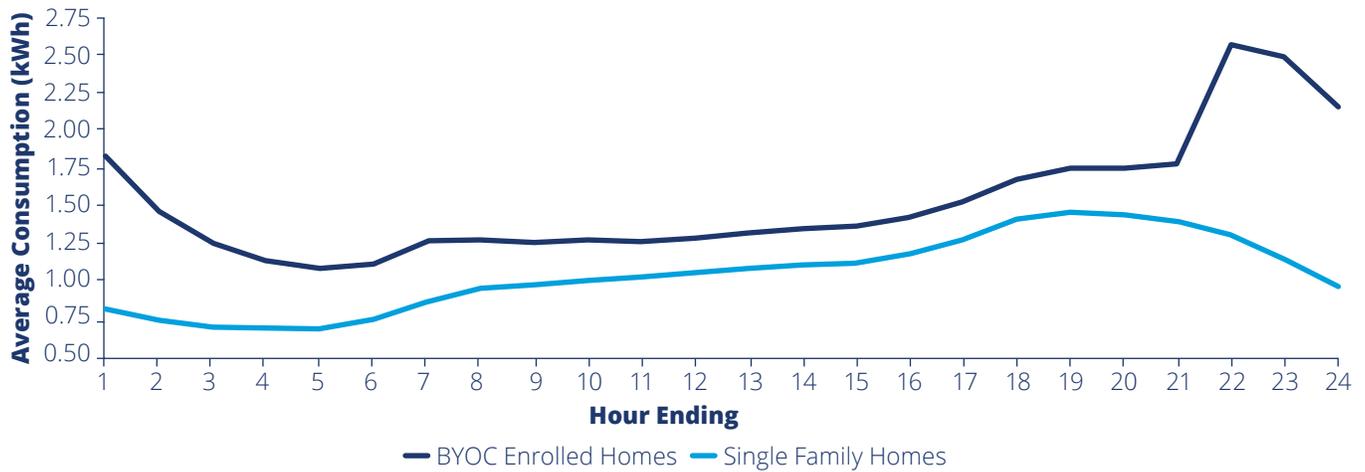
BELD launched Sagewell's Bring Your Own Charger® (BYOC) electric vehicle load management program in 2017, and has approximately 80% of known EVs in their service area under load management. The BYOC program does not require any load control hardware because it utilizes AMI meter data to verify off-peak charging compliance.

BELD began residential EV load management three years ago, initially focusing on load control through EV smart chargers. However, they quickly identified difficulties in getting a significant volume of smart chargers installed and high program costs as key obstacles and transitioned to Sagewell's non-hardware-based BYOC solution to

46 Additional details about the rate design are on page 7: Austin Energy, EV360 Whitepaper, *Austin Energy's Residential "Off Peak" Electric Vehicle Charging Subscription Pilot: Approach, Findings, and Utility Toolkit*, <https://austinenergy.com/wcm/connect/b216f45c-0dea-4184-9e3a-6f5178dd5112/ResourcePlanningStudies-EV-Whitepaper.pdf?MOD=AJPERES&CVID=mQosOPJ>.

47 See Austin Energy, EV360 Whitepaper, *Austin Energy's Residential "Off Peak" Electric Vehicle Charging Subscription Pilot: Approach, Findings, and Utility Toolkit*, <https://austinenergy.com/wcm/connect/b216f45c-0dea-4184-9e3a-6f5178dd5112/ResourcePlanningStudies-EV-Whitepaper.pdf?MOD=AJPERES&CVID=mQosOPJ>.

Figure 27: Identifying the Load Profile from Average Enrolled EV Home Compared to Average Single Family Home in Braintree



Source: Sagewell Bring Your Own Charger (BYOC), 2019.

monitor EV charging using whole-home smart meter load disaggregation (Figure 27). Through the program, BELD has tracked customer charging of over 12,000 EV charging days and verified over 95% off-peak charging compliance.

EV owners who agree to program their vehicles to charge during off-peak hours are given a bill credit as an incentive. If on-peak charging is identified from the AMI meter data, customers were reminded they could lose the incentive for the month. This daily tracking and accountability drove significantly higher rates of successful off-peak charging than do TOU rates, which achieve 70% to 80% of EV charging during off-peak hours, based on Sagewell’s AMI meter tracking data.

BELD found that eliminating load-control hardware caused a higher percentage of EV owners in its service territory to enroll in the program. The average customer enrollment time is only 7 minutes via smartphone. Sagewell provides support and program oversight to help customers as they begin enrollment. BELD also found that enrolling customers early in their EV ownership led to maximum enrollment as enrollment rates decreased the longer

a customer owned an EV. BELD has used Sagewell’s EVFinder algorithm daily to find new EVs in utility smart meter data and to direct EV program marketing messages that included BYOC information to those customers who recently acquired an EV.

BELD’s analysis of smart meter data also highlighted that utilities should carefully analyze their TOU rates because many may be discounting their regular residential rates too much and giving up more in margins than the peak load reduction justifies. The BYOC program produced significantly higher program participation and larger peak load reduction at a lower cost than TOU rates. Sagewell encourages utilities to carefully analyze their EV load management options and to use their AMI data to find the peak load reduction potential for customers rather than using modeled results or data from other utilities. For example, differences in weather, miles driven and utility coincident peak times between different regions make it challenging to compare results between different EV load management programs and highlights the importance of using local AMI meter data for the analysis.

7) Conclusion

Time-varying rates are a valuable tool for utilities to manage system costs by influencing residential EV charging behavior. Specifically, the quantitative analysis described in this study shows that EV time-varying rates effectively incentivize off-peak charging, and that customers are

interested in using them. Enticing the maximum number of EV customers to enroll in these rates is essential to ensuring that EV charging load is managed effectively. Designing rates that encourage off-peak charging, save customers money, require limited up-front fees, and that

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are easily available to EV customers leads to the highest customer enrollments.

This section includes recommendations for utilities as they consider options for EV time-varying rates, and provides next steps for other research topics, as we continue to refine our knowledge about load management strategies.

A. Recommendations

Utilities can take advantage of early opportunities to improve EV-grid integration through time-varying rates. Recommendations compiled from the survey results and utility interviews include:

1. Minimize the up-front costs for customer enrollment wherever possible. Utility costs may include metering equipment (and in some cases EVSE), installation, and in-house utility overhead such as IT setup, marketing, etc. Determining which costs the customer bears, the manner in which they are collected (e.g., bundled monthly charge versus a prepayment option), as well as the recovery mechanisms for costs not recovered directly from participants are critical considerations for utilities and regulators.
2. Make the price differential between 'on-peak' and 'off-peak' significantly large to incentivize participation, but not so large that it deters customers from enrolling. Offering multiple rate options with different designs allows utilities to appeal to and engage more customer types and preferences.
3. Where possible, incorporate an "opt out" rather than passive "opt in" elective—especially for programs

containing a rebate or incentive for a charger or vehicle purchase.

4. Make the time-varying rate options for consumers meaningful, with substantive differences in the rate structures rather than offering customers several rates that have only slight variations. Provide tools and information to help customers make a rate choice that works best for them.
5. Consider innovative approaches to rates and incentives, such as dynamic rates, off-peak credits, subscription rates, and load disaggregation with retroactive incentives.
6. Ensure adequate marketing funding to promote the rate to customers. Use multiple marketing channels to amplify the message. Target rate marketing among known or likely EV drivers.
7. Build a long-term strategy to transition from passive managed charging to active managed charging, considering the time it may take to introduce and get regulatory approval for new rates and programs.
8. Work with EVSE providers to deliver unified open standards that could lower the cost of integrating networked EV charger telemetry.

B. Future Research

While this report provides valuable new insight into EV time-varying rates, a number of questions remain. These include elements of rate design, evaluation, measurement, and verification (EM&V) of rate effectiveness, lower-cost alternatives to collecting charging data, how to measure the key performance indicators (KPI) of marketing efforts, the appropriateness of ratebasing program costs, and more, as outlined below.

Active Load Management

- What is the time horizon for active load management offered by utilities and private vendors? What is the value of active load management and what are the use cases?

Rate Design

- Which customer segments prefer a separately metered EV-only rate to a whole-home rate? What portion of the customer base—enough to justify utilities offering customers both options?
- How can utilities design rates to promote efficient utilization of lower-cost and clean generation resources?
- Will customers shift load to the off-peak period if it occurs in the middle of the day (e.g., when there is excess solar PV output)?
- Do customers respond differently to peak/off-peak pricing than to rate discounts, monthly incentives, or bonuses for charging at night?

- Nearly all of the EV Time-Varying Rates reviewed in this report are TOU programs. Should utilities explore other time-varying rate options for EV charging and would some residential EV customers be better off under one of these alternatives versus a TOU rate?
- Should time-varying rates be required for participants in ratepayer-funded EV home charging programs to ensure that all customers benefit from large-scale shifts in EV charging load to off-peak periods?

Rate Performance

- Is time-varying EV pricing effective at encouraging EV adoption, or is it primarily for encouraging off-peak charging once the EV has been purchased?
- How will these rates impact charging behavior—especially among later adopters of EV technology?
- How will utilities evaluate, measure, and verify the effectiveness of EV rates—particularly utilities transitioning from a pilot to a rate of general application?
- How do you measure the KPI of marketing expenditures to increase the number of consumers on a rate and/or who purchase an EV as a result of the rate?

Cost Recovery

- Should secondary or submetering costs be recovered from participants (which could be a significant deterrent to participating) or will the rate lead to off-peak charging and benefit all customers, thereby justifying recovery of the meter cost from a broader group of customers? Should costs be recovered differently for “early adopters” versus “late adopters” of EV technology? How should the costs associated with EV rate and program marketing, IT set up costs, and other overhead be recovered?

Technology Considerations

- Will additional incentives encourage higher enrollment and more off-peak charging?
- Can customers enrolled in one demand management program, such as EV charging, be motivated to join other programs, such as smart thermostats or grid-integrated water heating?
- How can new tools help increase enrollment, such as showing customers their average charging patterns in monthly bills, compared to a different charging pattern or a different rate?

Appendix A: List of Available Residential EV Time-Varying Rates

The list of available residential EV time-varying rates was compiled using research from SEPA The Brattle Group, OpenEI, and other online resources. This list was updated through September 2019 and includes 64 rates from 50 utilities that were open for enrollment at the time they were collected. This list does not include expired or grandfathered rates.

Table 8: Available Residential EV Time-Varying Rates, September 2019

	Utility Name	Rate Name	Rate Type
1	Alabama Power Company	PEV Rate Rider	Time-of-Use
2	Alaska Electric Light and Power Co.	Off-Peak Electric Vehicle Charging	Time-of-Use
3	ALLETE (Minnesota Power)	EV TOU Rate	Time-of-Use
4	Anaheim Public Utilities	Developmental Schedule D-EV Rate (Developmental Domestic Electric Vehicles)	Time-of-Use
5	Austin Energy	EV360	Subscription
6	Baltimore Gas and Electric	Schedule EV	Time-of-Use
7	Belmont Light	Bring Your Own Charger	Off-Peak Credit
8	Berkeley Electric Coop Inc.	Off-Peak EV Rate	Time-of-Use
9	Braintree Electric Light Department	Bring Your Own Charger Program	Off-Peak Credit
10	City of Burbank Water and Power	Optional Time-of-Use Rates for Electric Vehicle Owners	Time-of-Use
11	Coastal EMC	TOU-PEV-1	Time-of-Use
12	CobbEMC	NiteFlex	Time-of-Use
13	Concord Municipal Light Plant	Rate R-1	Time-of-Use
14	Concord Municipal Light Plant	EV Miles Program	Off-Peak Credit
15	Consolidated Edison Company	Special Provision E of SC1 Rate III	Time-of-Use
16	Consolidated Edison Company	Special Provision F of SC1 Rate III	Time-of-Use
17	Consumers Energy Co.	REV-1	Time-of-Use
18	Consumers Energy Co.	REV-2	Time-of-Use
19	Dakota Electric Cooperative	Schedule EV-1 Pilot—Residential Electric Vehicle Service	Time-of-Use

Table 8: Available Residential EV Time-Varying Rates, September 2019

	Utility Name	Rate Name	Rate Type
20	Delmarva Power & Light	R-PIV	Time-of-Use
21	DTE	D1.9 EV Time-of-Use	Time-of-Use
22	Eversource	Residential Electric Vehicle Rate	Time-of-Use
23	Georgia Power Company	Schedule TOU-PEV-6—Plug-in Electric Vehicle	Time-of-Use
24	Gulf Power Co.	Rate Schedule RSVP Residential Service Variable Pricing	Time-of-Use
25	Hawaii Electric Light Company	Schedule TOU-RI	Time-of-Use
26	Hawaiian Electric Company	Schedule TOU-RI	Time-of-Use
27	Indiana Michigan Power Company	Tariff RS-PEV	Time-of-Use
28	Indianapolis Power & Light Company	IPL Response: Rate EVX	Time-of-Use
29	Jackson EMC	Residential Plug-in Electric Vehicle Rate (APEV-19)	Time-of-Use
30	Los Angeles Department of Water and Power	EV TOU	Time-of-Use
31	Madison Gas & Electric	Shift & Save	Time-of-Use
32	Maui Electric Company	TOU EV	Time-of-Use
33	New Hampshire Electric Cooperative	EV Time-of-Use Rate	Time-of-Use
34	Norwood Light Department	Bring Your Own Charger Program	Off-Peak Credit
35	NV Energy	OD-REVR-TOU	Time-of-Use
36	NV Energy	ODM-1-TOU REVR	Time-of-Use
37	NV Energy	ORS-TOU REVR	Time-of-Use
38	NV Energy	ORM-TOU RMEVR	Time-of-Use
39	Orange and Rockland Utilities	O&R SC19	Time-of-Use
40	Otter Tail Power Company	Off-Peak EV	Time-of-Use
41	Pacific Gas & Electric	EV-2A; Electric Schedule EV—Rate A	Time-of-Use
42	Pacific Gas & Electric	EV-B; Electric Schedule EV—Rate B	Time-of-Use
43	Pacific Power (PacifiCorp)	Schedule 5—Separately Metered Electric Vehicle Service For Residential Consumer	Time-of-Use
44	Pepco Holdings, Inc.	Whole House EV TOU	Time-of-Use

Residential Electric Vehicle Rates That Work

Table 8: Available Residential EV Time-Varying Rates, September 2019

	Utility Name	Rate Name	Rate Type
45	Piedmont Electric Membership Corporation	Schedule R/SGS-TOD-E-PEV	Time-of-Use
46	Rocky Mountain Power (PacifiCorp)	Schedule 2E—Residential Service— Electric Vehicle Time-of-Use Option— Temporary—Rate Option 1	Time-of-Use
47	Rocky Mountain Power (PacifiCorp)	Schedule 2E—Residential Service— Electric Vehicle Time-of-Use Option— Temporary—Rate Option 2	Time-of-Use
48	Sacramento Municipal Utility District	Schedule R-TOD, rate category RT01	Time-of-Use
49	Salt River Project	E-29 Residential Electric Vehicle Price Plan	Time-of-Use
50	San Diego Gas & Electric	EV TOU 2	Time-of-Use
51	San Diego Gas & Electric	EV TOU 5	Time-of-Use
52	San Diego Gas & Electric	EV TOU	Time-of-Use
53	San Francisco Public Utilities Commission	Schedule REV-1	Time-of-Use
54	Sawnee EMC	Schedule PEV-7	Time-of-Use
55	Southern California Edison Co.	TOU-D-PRIME	Time-of-Use
56	Virginia Electric & Power Co.	Schedule EV	Time-of-Use
57	Virginia Electric & Power Co.	Schedule 1EV	Time-of-Use
58	Wake Electric Membership Corporation	EV Rate	Time-of-Use
59	Wake Electric Membership Corporation	EV TOU	Time-of-Use
60	Wellesley Municipal Light Plant	Bring Your Own Charger Program	Off-Peak Credit
61	Wright-Hennepin Cooperative Electric Association	EV TOU Rate	Time-of-Use
62	Xcel Energy MN	Residential Electric Vehicle Pilot Service Rate Code A80	Time-of-Use
63	Xcel Energy MN	Residential Electric Vehicle Pilot Service Rate Code A81	Time-of-Use
64	Xcel Energy MN	Residential Electric Vehicle Service Rate Code A08	Time-of-Use

Source: Smart Electric Power Alliance, 2019. Updated through September 30, 2019.

Appendix B: Recommended Reading

- Baltimore Gas & Electric, 2018, *BGE Electric Vehicle Off Peak Charging Pilot*, Docket 9261: In The Matter of the Investigation Into the Regulatory Treatment of Providers of Electric Vehicle Charging Stations and Related Services.
 - <https://www.epri.com/#/pages/product/000000003002008798/?lang=en-US>
 - <http://www.madrionline.org/wp-content/uploads/2017/06/BGE-EV-rate-design-pilot.pdf>
 - <https://www.psc.state.md.us/wp-content/uploads/2015-Electric-Vehicle-Pilot-Program-Report-.pdf>
- Citizens Utility Board (CUB) and Environmental Defense Fund (EDF), 2017. *The Costs and Benefits of Real-Time Pricing*.
 - <https://citizensutilityboard.org/wp-content/uploads/2017/11/FinalRealTimePricingWhitepaper.pdf>
- Electric Power Research Institute. 2018. *Electric Vehicle Driving, Charging, and Load Shape Analysis: A Deep Dive Into Where, When, and How Much Salt River Project (SRP) Electric Vehicle Customers Charge*. 3002013754.
 - <https://www.fleetcarma.com/srp-studying-how-the-increasing-number-of-ev-drivers-will-impact-the-grid/>
 - <https://www.epri.com/#/pages/product/000000003002013754/?lang=en-US>
- Environmental Defense Fund. 2015. *A Primer on Time-Variant Electricity Pricing*.
 - https://www.edf.org/sites/default/files/a_primer_on_time-variant_pricing.pdf
- Nexant. 2014. *Final Evaluation for San Diego Gas & Electric's Plug-In Electric Vehicle TOU Pricing and Technology Study*.
 - https://drive.google.com/file/d/0B6luZ_sq22LbUDB6WDNwVm5xems/view
- Pacific Gas & Electric, San Diego Gas & Electric, Southern California Edison. 2014. *3rd Joint IOU Electric Vehicle Load Research Report*.
 - <http://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M143/K954/143954294.PDF>
- Regulatory Assistance Project. 2019. *Start with Smart: Promising Practices for Integrating EVs into the Grid*.
 - <https://www.raonline.org/knowledge-center/start-with-smart-promising-practices-integrating-electric-vehicles-grid/>
- Regulatory Assistance Project and The Brattle Group. 2012. *Time-Varying and Dynamic Rate Design*.
 - www.raonline.org
- Smart Electric Power Alliance. 2019. *A Comprehensive Guide to Electric Vehicle Managed Charging*.
 - <https://sepapower.org/resource/a-comprehensive-guide-to-electric-vehicle-managed-charging/>
- Xcel Energy. 2019. *Residential Electric Vehicle Charging Tariff* Docket No. E002/ M-15-111 and E002/ M-17-817.
 - <https://drive.google.com/file/d/1hpIClxFYwLxulg1tXW2jAPhxbMnloMQ/view>

Appendix C: Time-Varying Rate Definitions

For the purposes of this report, time-varying rates are grouped into seven categories: Time-of-Use (TOU), Subscription Rates, Off-Peak Credits, Real Time Pricing (RTP), Variable Peak Pricing (VPP), Critical Peak Pricing (CPP), and Critical Peak Rebates (CPR).⁴⁸

These rates are illustrated in [Figure 28](#).⁴⁹

- **Time-of-Use (TOU)** rates typically have two or more price intervals (e.g., peak, off-peak, super-off-peak) that differ based on levels of demand observed throughout the day. Sometimes these prices vary by season, but generally speaking both the prices and the designated price interval hours for each tier remain constant from day to day.
- **Subscription Rates** allow customers to pay a fixed monthly fee for electricity and other utility-provided services in exchange for unlimited charging during certain hours of the day or days of the week. Customers would subscribe to a plan which meets their specific needs, varying from “economy” packages which give the utility some ability to control their load at restricted and pre-published times to help meet grid needs, to high-priced packages with long-term subscriptions and access to new technologies without upfront costs.
- **Off-Peak Credits** can take the form of a fixed or variable incentive provided as a rebate or a bill credit in exchange for restricting consumption to designated hours of the day or days of the week.
- **Critical Peak Pricing (CPP)** has a higher rate at designated peak demand events (also called “critical events”) on a limited number of days during the year to reflect the higher system costs during these hours. The customer can avoid paying high prices by reducing electricity use during these periods of high demand (which may only occur up to a predetermined number of times per year) and benefit from a lower price for non-event hours relative to the flat rate. This pricing provides a strong incentive for customers to reduce consumption during peak hours of critical event days, but provides no incentive to reduce use on non-event days or hours.
- **Critical Peak Rebate (CPR)**, also called Peak Time Rebate (PTR), is the inverse of CPP. Utilities pay customers a rebate for each kWh of electricity they reduce during peak hours of peak demand events. Similar to CPP, this pricing incentivizes a reduction in use during even days, but does not provide an incentive for customers to reduce use on non-event days or hours.

Dynamic Rates (time periods and prices vary based on system conditions and power cost):

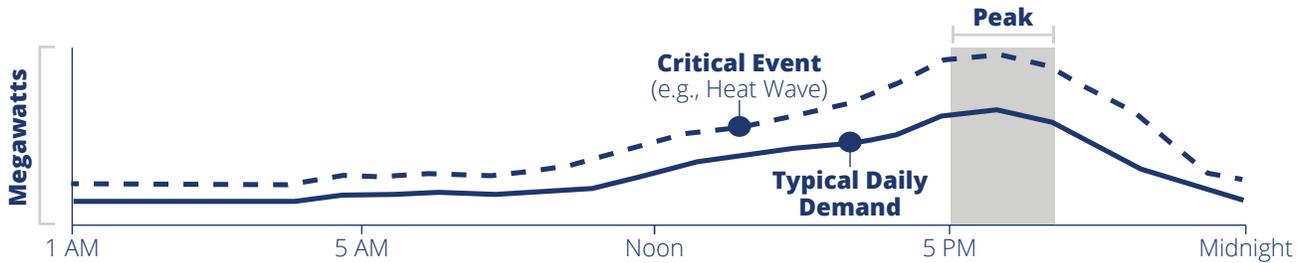
- **Real Time Pricing (RTP)** is the most complex time-varying rate. Variable, hourly prices are determined either by day-ahead market prices in order to allow the customer to be notified with time to alter consumption decisions, or real-time spot market prices.
- **Variable Peak Pricing (VPP)** is a hybrid of TOU and RTP, with price intervals (e.g., peak, off-peak) that are constant like a TOU rate but allow for the price charged during the peak tier to differ day to day. The peak price charged varies from day to day either based on market prices or a set of predetermined levels, to reflect system conditions and costs.

⁴⁸ Definitions adapted from: Environmental Defense Fund, 2015, *A Primer On Time-Variant Electricity Pricing*, https://www.edf.org/sites/default/files/a_primer_on_time-variant_pricing.pdf. Subscription Rates and Off-Peak Credits are not discussed in the EDF primer.

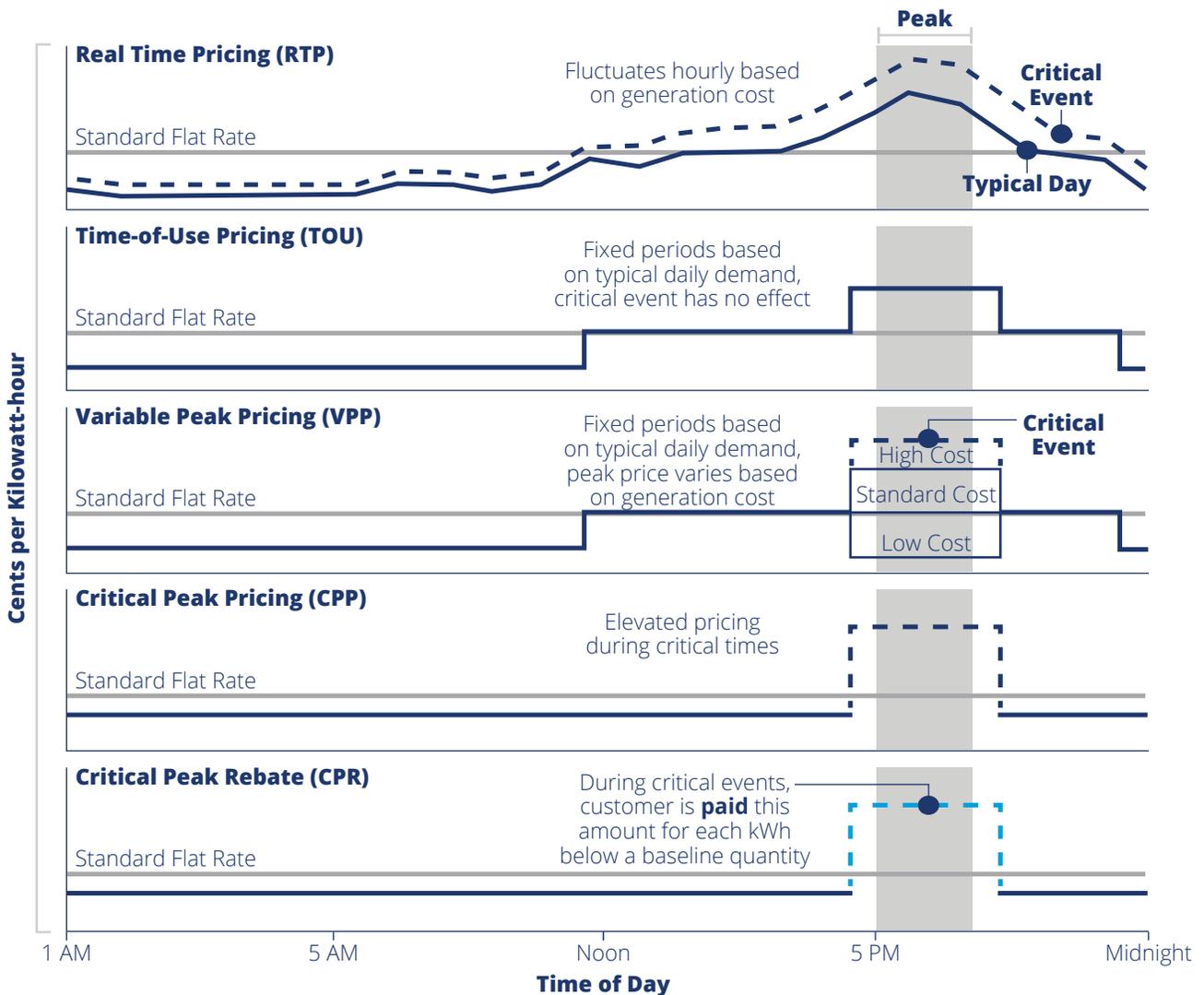
⁴⁹ Ibid.

Figure 28: Time-Varying Rate Options

Energy Demand

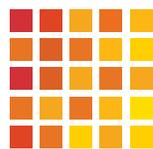


Pricing Options



Source: Environmental Defense Fund, 2015 with edits by the Smart Electric Power Alliance.⁵⁰

50 Environmental Defense Fund, 2015, *A Primer On Time-Variant Electricity Pricing*, https://www.edf.org/sites/default/files/a_primer_on_time-variant_pricing.pdf



Smart Electric Power Alliance

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Yuval Erlich

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Concord, MA 01742
Tel: 650.766.9743
Email: y_erlich@hotmail.com

Concord, January 20, 2020

Kaari Mai Tari

Town Clerk

22 Monument Square

Concord, MA 01742

Re: **Concord School Committee - Resignation**

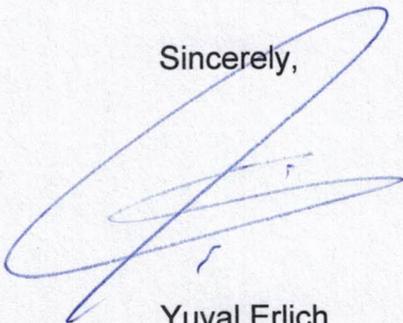
Dear Ms. Mai Tari,

I hereby present my resignation from Concord School Committee to be effective March 30th 2020.

My term is due March 2022 but I am afraid that I will not be able to finish my 3 years term.

I apologize to the town residents for failing to serve the full term I was elected for.

Sincerely,



Yuval Erlich

TOWN OF CONCORD

RE- Resolution in support of
An Act to promote green infrastructure and reduce carbon emissions, [H.2810](#),
introduced by Representative [Jennifer E. Benson](#) (37th Middlesex)

Background Information

Legislative delegation:

[Michael J. Barrett Senator](#) D.*Third Middlesex* -- Consisting of the city of Waltham and the towns of Bedford, Carlisle, Chelmsford, Concord, Lexington, precincts 3, 8 and 9, Lincoln, Sudbury, precincts 1, 4 and 5, and Weston in the county of Middlesex.

[Tami L. Gouveia](#) Representative D. 14th District Fourteenth Middlesex, Consisting of Acton: Precincts 1, 2, 6; Carlisle; Chelmsford: Precincts 1, 9; Concord.

All sponsors are democrats but for one unenrolled (Whipps)

Carbon Pollution Pricing: Gains for Low and Moderate Income Households

Representative Jennifer Benson has introduced **H2810 An Act to Promote Green Infrastructure and Reduce Carbon Emissions**. This bill will establish a carbon fee, charging fossil fuel suppliers for the pollution their products emit. The bill supports and protect low income households via:

- Rebates that insulate most low and moderate income households from projected price increases
- Multi-million dollar investments in Fuel Assistance;
- Multi-million dollar investments in renewable energy, energy efficiency, clean transportation, and resilience, with at least 40% of funding directed to low income people and communities.

Won't carbon pollution pricing hurt low- and moderate-income families? **No! The House Bill will actually benefit low- and moderate-income families and poor communities. Why?**

- Unlike most fees and taxes, the revenue from the House carbon pricing bill will not go for general government spending. Most will be returned to Massachusetts residents and employers in the form of rebates. The rest will be invested in projects that protect low and moderate income people and help the state transition to a clean economy.
- Every year, all Massachusetts households will get rebate checks. People who use less fossil fuel energy are likely to get back more in rebates than they spend.
- Low and moderate income households will be targeted for larger rebate checks than people with higher incomes.
- On average, because they receive larger checks, most low and moderate income households will get rebates equal to --or slightly larger than--any increased energy costs due to carbon pricing.
- A portion of the revenues from the carbon fee will be invested in the state's Fuel Assistance program to provide home heating assistance to low- and moderate-income households. The bill will provide an estimated **\$16 million** for Fuel Assistance in the first year of carbon pricing, increasing to **\$28 million** by the fifth year.

How do poorer communities benefit?



How Does Carbon Pollution Pricing Work?

When you buy gasoline or heating fuel, you are paying for drilling, refining and transporting but not for the cost of what the fuel does to our health and our environment.

Carbon pollution pricing uses a “fee” to capture those costs, which reduces demand for fossil fuels and the harmful emissions they generate.

It then “rebates” or passes on most or all of the revenues directly to

While most of the carbon fee will be returned to households and businesses, 30% will be invested in a Green Infrastructure Fund (GIF) administered by the Massachusetts Clean Energy Center.

Cities, towns, and regional transit agencies can apply to the fund for money to create new energy efficiency, renewable energy, clean transportation, and resilience projects.

What about people who have to drive more than average?

A carbon fee could fall harder on rural residents who do not have good access to public transportation and often must drive long distances to get to jobs, schools, medical facilities, and stores. That is why the House bill will provide an increased rebate for rural households.

How do we make this happen in Massachusetts?

Massachusetts can be a model for legislation across the nation. The **Act to Promote Green Infrastructure and Reduce Carbon Emissions** is a groundbreaking bill that will drive down greenhouse gas emissions and create a just and equitable transition to a clean energy economy.

Want to find out more?

Contact:

Representative Jennifer Benson
(617)-722-2140

MA Campaign for a Clean Energy Future
Cindy Luppi
cluppi@cleanwater.org
(617)-338-8100, x208

Forty percent of the Green Infrastructure Fund must be spent on projects that benefit low and moderate income households and communities. An estimated **\$133 million** will be targeted to low moderate income people in Year One, increasing to **\$240 million** by Year Five.

These funds will provide critical help to improve public transit, reduce energy costs, support renewable energy, and prepare for the impact of climate change.

What are the Costs of Not Acting?

Low income people and communities, here and abroad, are the populations most likely to be harmed by climate change. Extreme heat, agricultural losses, and increases in allergens and insect-borne diseases are projected to hit low-income people harder than other groups.

Climate Exchange

SUMMARY Massachusetts House Bill 2810, sponsored by Rep. Jennifer Benson, sets up a carbon pollution pricing system in the state. H.2810 imposes a fee on the companies that sell or burn fossil fuels, according to the carbon dioxide (CO₂) emissions released when the fuels are burned. CO₂ emissions are the main cause of climate change, and putting a price on them is intended to reduce the consumption of these fuels and incentivize cleaner alternatives. Fuels used to generate electricity are exempt because Massachusetts is part of the Regional Greenhouse Gas Initiative (RGGI), a regional system covering states from Maine to Maryland, that puts a fee on these fuels.

52.5 percent of the revenue raised by the state government from the fees will be used to provide rebates to households, with the funds shifted toward low and moderate-income residents. For low and moderate-income households, the rebates exceed the expected costs of the program, leading to net positive monetary benefits. The impact of the program on households is shown in Table 3. For the lower three-fifths of households, on average, rebates exceed fees, by \$270 per household for the bottom fifth. For the top-earning two-fifths, fees exceed rebates.

This analysis shows that it is possible to impose fees on carbon pollution, creating a substantial incentive to reduce emissions, while still financially protecting low and moderate-income households. Moreover, this leaves out the 30 percent of funds that will be used for clean energy and adaptation to climate change, providing further benefits to all state residents, along with the 17.5 percent that goes to vulnerable industries.

KEY TAKEAWAYS PUTS a simple price on carbon pollution.

INVESTS 30% of all revenue (\$400–600 million per year) in local clean transportation, resiliency, and renewable energy projects. **PROTECTS** low and middle-income households, rural residents, and export-driven manufacturers.

INCENTIVES TO CUT CLIMATE POLLUTION The Global Warming Solutions Act of 2008 requires Massachusetts to cut greenhouse gas emissions by 25% by 2020, and 80% by 2050. Achieving these reductions will require a dramatic shift from fossil fuels to clean energy such as solar and wind. Putting a price on carbon pollution will level the playing field for clean energy solutions, encourage conservation, and help the state meet its legal requirement to reduce emissions.

NEED FOR INFRASTRUCTURE INVESTMENT Massachusetts' infrastructure needs investment. Climate change poses new threats to roads, stormwater and wastewater management systems, and coastal communities. Aging buildings need upgrades to reduce energy costs, particularly in the parts of the Commonwealth least able to pay for efficiency improvements. Our transportation system also requires billions of dollars for improvements and repairs. House Bill 2810 will raise \$400–\$600 million a year for a

Green Infrastructure Fund (GIF) that could provide funding for all these needed investments.

GREEN INFRASTRUCTURE FUND (GIF) The new Green Infrastructure Fund will be administered through the publicly-funded Massachusetts Clean Energy Center, with funds available to state agencies and municipalities for clean transportation, resiliency, and renewable energy projects that reduce carbon pollution, protect communities from climate change impacts, and produce energy savings. Evaluation criteria will be determined by a GIF Board, consisting of public officials and

community representatives. A least 40% of funds must be used for projects that benefit low-income households and communities.

FUNDING Massachusetts will establish a fee based on each ton of carbon dioxide emission produced by fossil fuels. The carbon pollution charge will start at \$20 per ton of carbon dioxide emissions, then will increase \$5 a year until it reaches \$40 per ton. The price will increase an additional \$5 per ton for each year the state falls behind mandated emissions reductions. 30% of total funding will support the GIF.

HOUSEHOLD AND EMPLOYER REBATES Households and employers will be rebated 70% of all funds, with separate dedicated funds established for each group, to offset most of the cost of increases on fuels. The data clearly shows that on average, due to usage patterns, low to middle-income households will come out ahead: they will get back more in rebates than they pay in any cost increases.

PROTECTING LOW AND MODERATE INCOME HOUSEHOLDS AND RURAL COMMUNITIES The bill accounts for cost impacts and provides higher rebates for low to middle-income households, and for less populated communities where people drive more, and provides additional money for recipients of fuel assistance.

EMPLOYER PROTECTIONS Most businesses' operating costs are not significantly impacted by the carbon fee, but business sectors that face strong competitive pressures from companies outside the state receive higher rebates. Funds available after most-impacted companies are assisted will be rebated to all other employers based on the number of employees.

ELECTRICITY SECTOR EXEMPT The Regional Greenhouse Gas Initiative (RGGI), a cap-and-trade carbon pricing system, already covers the electricity sector, so it will not be subject to the carbon fee under this bill.

METHANE LEAKS The bill also directs the state to assess a carbon fee on methane leaks (a powerful greenhouse gas) from the natural gas distribution system.

EFFECTIVENESS OF CARBON PRICING There is worldwide agreement among experts that putting a price on pollution to reflect the harmful impacts of climate change is the most cost-effective way to achieve the deep cuts in emissions that are necessary to protect our climate. The RGGI program among nine Northeastern states, has contributed to a 50% cut in power sector carbon pollution. California, several Canadian provinces, and much of Europe already have broad-based carbon pollution fees. When China begins to implement such charges, about one fifth of global greenhouse gases will be covered by a form of carbon pricing.

Name	District/Address	
Benson Jennifer E.	37th Middlesex	D
Driscoll, Jr. William J.	7th Norfolk	D
Puppolo, Jr. Angelo J.	12th Hampden	D
Vincent RoseLee	16th Suffolk	D
Connolly Mike	26th Middlesex	D
Lewis Jack Patrick	7th Middlesex	D
Stanley Thomas M.	9th Middlesex	D
Kafka Louis L.	8th Norfolk	D
Provost Denise	27th Middlesex	D
Gordon Kenneth I.	21st Middlesex	D
Blais Natalie M.	1st Franklin	D
Pignatelli Smitty	4th Berkshire	D
Lewis Jason M.	Fifth Middlesex	D
Gentile Carmine Lawrence	13th Middlesex	D
Barrett, III John	1st Berkshire	D
Williams Bud L.	11th Hampden	D
Ultrino Steven	33rd Middlesex	D
Robinson Maria Duaine	6th Middlesex	D
Fernandes Dylan A.	Barnstable, Dukes and Nantucket	D
Sabadosa Lindsay N.	1st Hampshire	D
González Carlos	10th Hampden	D

Name	District/Address	
Lawn, Jr. John J	10th Middlesex	D
Carey Daniel R.	2nd Hampshire	D
Moran Frank A.	17th Essex	D
Fiola Carole A.	6th Bristol	D
Rausch Rebecca L.	Norfolk, Bristol and Middlesex	D
Cyr Julian	Cape and Islands	D
Moran Michael J.	18th Suffolk	D
Balsler Ruth B.	12th Middlesex	D
Gregoire Danielle W.	4th Middlesex	D
Hay Stephan	3rd Worcester	D
Ehrlich Lori A.	8th Essex	D
Comerford Joanne M.	Hampshire, Franklin and Worcester	D
Barber Christine P.	34th Middlesex	D
Khan Kay	11th Middlesex	D
Whipps Susannah M.	2nd Franklin	U
Tosado José F.	9th Hampden	D
Ashe Brian M.	2nd Hampden	D
Nguyen Tram T.	18th Essex	D
Vitolo Tommy	15th Norfolk	D
Malia Elizabeth A.	11th Suffolk	D

Name	District/Address	
Linsky David Paul	5th Middlesex	D
Day Michael S.	31st Middlesex	D
Keefe Mary S.	15th WorcesterD	D
Mark Paul W.	2nd Berkshire	D
Mahoney John J.	13th Worcester	D
Rogers David M.	24th Middlesex	D
Donahue Daniel M.	16th Worcester	D
Madaro Adrian C.	1st Suffolk	D
Ryan Daniel J.	2nd Suffolk	D
Hecht Jonathan	29th Middlesex	D
Ciccolo Michelle L.	15th Middlesex	D
Honan Kevin G.	17th Suffolk	D
Eldridge James B.	Middlesex and Worcester	D
Minicucci Christina A.	14th Essex	D
Hogan Kate	3rd Middlesex	D
Cassidy Gerard J.	9th Plymouth	D
Decker Marjorie C.	25th Middlesex	D
Brady Michael D.	Second Plymouth and Bristol	D
Arciero James	2nd Middlesex	D
Finn Michael J.	6th Hampden	D
Peake Sarah K.	4th Barnstable	D

Name	District/Address	
Garlick Denise C.	13th Norfolk	D
Livingstone Jay D.	8th Suffolk	D
Hunt Daniel J.	13th Suffolk	D
Gouveia Tami L.	14th Middlesex	D
Cutler Josh S.	6th Plymouth	D
Cullinane Daniel R.	12th Suffolk	D
Jehlen Patricia D.	Second Middlesex	D
O'Day James J.	14th Worcester	D
Higgins Natalie M.	4th Worcester	D
DuBois Michelle M.	10th Plymouth	D
Coppinger Edward F.	10th Suffolk	D
McMurtry Paul	11th Norfolk	D
Tucker Paul F.	7th Essex	D
Boncore Joseph A.	First Suffolk and Middlesex	D
Rush Michael F.	Norfolk and Suffolk	D
Donato Paul J.	35th Middlesex	D
Devers Marcos A.	16th Essex	D
Miranda Liz	5th Suffolk	D
Feeney Paul R.	Bristol and Norfolk	D
Vega Aaron	5th Hampden	D
Murphy James M.	4th Norfolk	D

Name	District/Address	
Bouvier Tricia Farley-	3rd Berkshire	D
Silvia Alan	7th Bristol	D
LeBoeuf David Henry Argosky	17th Worcester	D
Wagner Joseph F.	8th Hampden	DD
Naughton, Jr. Harold P.	12th Worcester	D
Vargas Andres X.	3rd Essex	D
Domb Mindy	3rd Hampshire	D
Peisch Alice Hanlon	14th Norfolk	D
Capano Peter	11th Essex	D
Garballey Sean	23rd Middlesex	D
Velis John C.	4th Hampden	D
Elugardo Nika C.	15th Suffolk	D
LaNatra Kathleen R.	12th Plymouth	D
Biele David	4th Suffolk	D
DiDomenico Sal N.	Middlesex and Suffolk	D
Campbell Linda Dean	15th Essex	D
Hawkins james K.	2nd Bristol	D
Santiago Jon	9th Suffolk	D
Zlotnik Jonathan D.	2nd Worcester	D
Dykema Carolyn C.	8th Middlesex	D
Ayers Bruce J.	1st Norfolk	D

Name	District/Address	
Tyler Chynah	7th Suffolk	D
Brodeur Paul	32nd Middlesex	D
Chang-Diaz Sonia	Second Suffolk	D

TOWN OF CONCORD

Resolution in support of An Act to promote green infrastructure and reduce carbon emissions, [H.2810](#), introduced by Representative [Jennifer E. Benson](#) (37th Middlesex)

WHEREAS, the Town of Concord passed [Town Meeting Article 51 – Concord’s Energy Goals](#) in 2017 that aligns the energy goals of town of Concord with the [Massachusetts Global Warming Solutions Act of 2008](#); and

WHEREAS, the Town of Concord’s [Energy Future Task Force](#) recognized the need to commit to “bold approaches and actions to achieve greenhouse gas reduction” and to transform the economy from one “powered by fossil fuels to an economy powered by clean energy”; and

WHEREAS, the Town of Concord’s [Comprehensive Sustainability and Energy Committee](#) mission includes encouraging the adoption of sustainability policies and practices, including reducing the Town’s greenhouse gas (GHG) emissions dramatically in the coming years, having an active [Heat Pump Working Group](#), and pursuing green transportation initiatives; and

WHEREAS, the Town of Concord has been a participant in the [Solarize Massachusetts program](#) and the Concord Municipal Light Plant offers [several renewable energy programs](#) for energy assessments and energy efficiency and the [installation of solar panels](#); and

WHEREAS, [H.2810](#), “An Act to promote green infrastructure and reduce carbon emissions” was originally sponsored by 108 legislators, including Representative [Tami L. Gouveia](#) of 14th Middlesex District, which includes Concord as well as Acton Precincts 1, 2, and 6, Carlisle, and Chelmsford Precincts 1 and 9; and

WHEREAS, [H.2810](#) will charge a carbon fee to be paid by fossil fuel suppliers for the pollution their products emit and will provide critical funds to improve public transit, reduce energy costs, support renewable energy, and prepare for the impact of climate change; and

WHEREAS, the carbon fee pricing mechanism reflects worldwide agreement among experts that putting a price on carbon pollution to reflect the harmful impacts of climate change is the most cost-effective way to achieve the deep cuts in emissions that are necessary to protect our climate; and

WHEREAS, putting a price on carbon pollution will level the playing field for clean energy solutions, encourage conservation, incentivize us to switch to cleaner alternatives while stimulating private investment in clean energy solutions, and will help the state meet its legal mandate of the Global Warming Solutions Act of 2008 to reduce greenhouse gas emissions by 25% by 2020, and 80% by 2050; and

WHEREAS, the revenue raised with the carbon fee will not go for general government spending but will be equitably apportioned as follows:

- investment in the state’s Fuel Assistance program to provide home heating assistance to low and moderate-income households of an estimated \$16 million in the first year, increasing to \$28 million by the fifth year of carbon pricing,
- rebates to Massachusetts residents designed to insulate most low- and moderate-income households from projected price increases,
- protection for members of rural communities who do not have good access to public transportation and often must drive long distances to get to jobs, schools, medical facilities, and stores with increased rebates,

- protection of companies and workers most-impacted by the carbon fee with rebates based on the number of employees,
- multi-million-dollar investments through the Green Infrastructure Fund administered by the Massachusetts Clean Energy Center in renewable energy, energy efficiency, clean transportation, and resilience, with at least 40% directed to low income people and communities,

all to help the state transition to a clean energy economy; and

WHEREAS, under [H.2810](#), the electricity sector will not be subject to the carbon fee because it participates in the Regional Greenhouse Gas Initiative (RGGI), a cap and-trade carbon pricing system, a market based program that has contributed to a 50% cut in power sector carbon pollution; and

WHEREAS, [H.2810](#) also directs the state to assess a carbon fee on methane leaks (a powerful greenhouse gas) from the natural gas distribution system; and

WHEREAS, more than half the parties to the Paris Agreement on climate change are implementing or considering carbon pricing, and more than 20% of global GHGs are already subject to some form of carbon pricing that raised more than \$44 Billion in revenue in 2018 as reported by the [World Bank](https://www.worldbank.org/en/programs/pricing-carbon) (<https://www.worldbank.org/en/programs/pricing-carbon>);

now therefore be it

RESOLVED, that the Select Board go on record in strong support of [H.2810](#), “An Act to promote green infrastructure and reduce carbon emissions,” and urge the Legislature to pass the bill in the 2019-2020 session; and be it further

RESOLVED, that the Concord Town Clerk be and hereby is requested to forward suitably engrossed copies of this resolution to members of the Town of Concord’s Legislative Delegation, as well as House Speaker Robert DeLeo, Senate President Karen Spilka, and Governor Charlie Baker on behalf of the entire Select Board.

In the Town of Concord

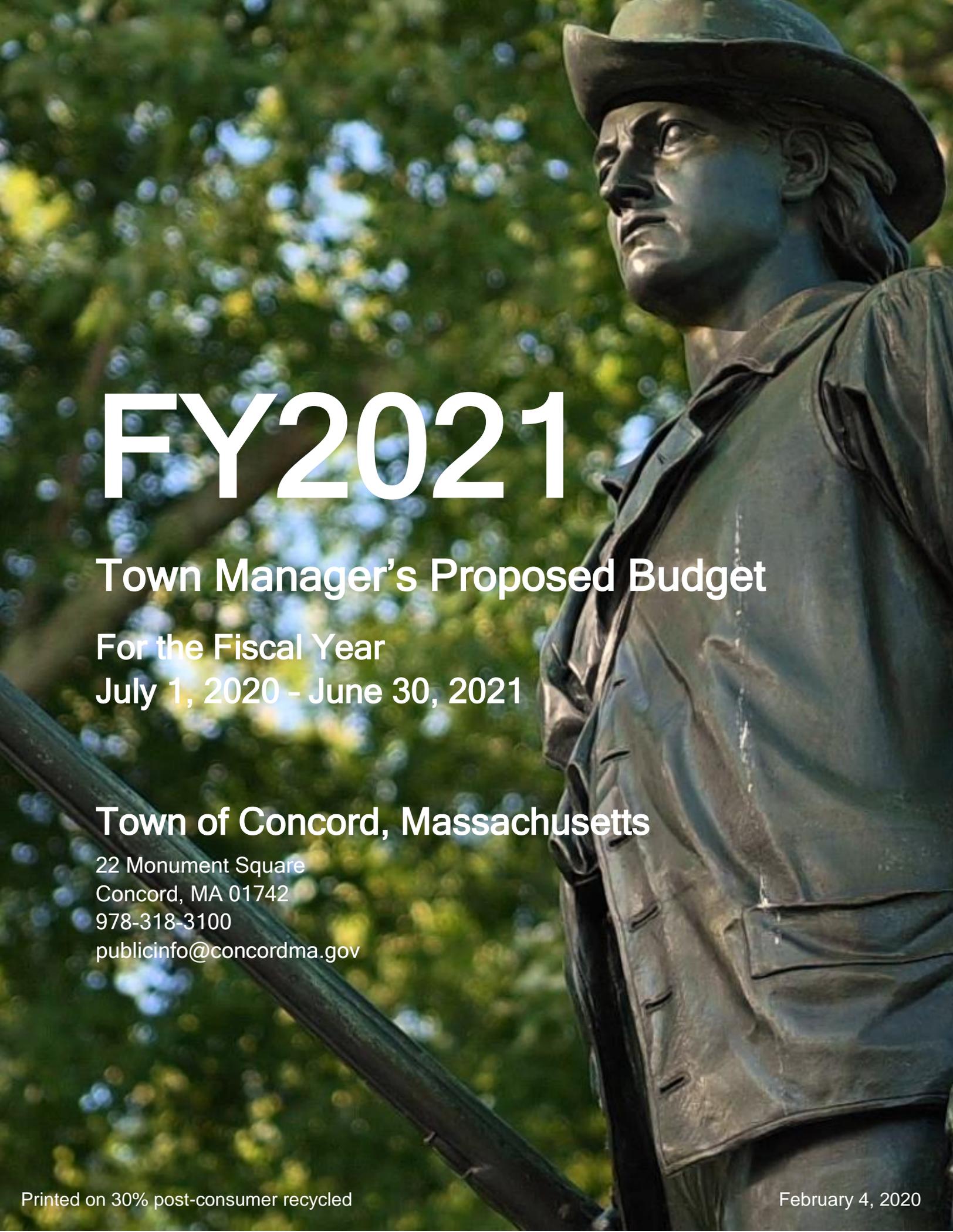
Adopted by the affirmative vote of [] members

Attest:- _____, Town Clerk

A true copy;

ATTEST:-

_____, Town Clerk



FY2021

Town Manager's Proposed Budget

For the Fiscal Year

July 1, 2020 - June 30, 2021

Town of Concord, Massachusetts

22 Monument Square

Concord, MA 01742

978-318-3100

publicinfo@concordma.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Concord

Massachusetts

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill



TOWN OF CONCORD
Office of the Town Manager
Town House
P.O. Box 535
Concord, Massachusetts 01742

TEL: 978-318-3000
FAX: 978-318-3002

Stephen Crane, Town Manager

January 23, 2020

Chairman Lawson and Members of the Select Board:

Enclosed please find for your review the Town Manager's Proposed General Fund Budget for Fiscal Year 2021 (July 1, 2020 - June 30, 2021) in accordance with the requirements of the Town Charter. The budget complies with the Finance Committee Guidelines, which recommends an increase of \$717,666 for the Town Government and \$749,448 for Concord-Carlisle Regional School District. The School Committee has requested a \$97,711 increase over the Guideline amount of \$1,295,000 for Concord Public Schools and this increase of \$1,392,711 is reflected in the book. Overall, the FY21 General Fund Budget of \$117,287,391 is proposed to grow by \$3,269,970 or 3.04% from the FY20 budget, and impact on the property tax levy for existing taxpayers is estimated to be a 2.68% rise, though the exact increase to a tax bill may vary due to changes in the assessed value of a particular property.

The financial health of a municipality is partly reflected in the credit rating it earns when borrowing funds. Since 1987, Concord has earned a Aaa credit rating, the highest possible, by Moody's Investors Service. The proposed budget maintains the sound fiscal practices that earned this rating. Overall expenditures are projected to increase by 3.04%. Free Cash (the State certified fund balance for the General Fund) is estimated to be \$10.7 million as of June 30, 2019, more than 10% over the previous year's budget, and the FY21 budget should maintain this level. The FY21 Unused Levy Capacity (the amount that the property tax levy can increase above of limit set by Proposition 2 ½). is projected to be over \$3.8 million, and this capacity could provide a buffer if the Town needed to increase a future tax levy (excluding New Growth) by more than 2.5%.

As has historically been the case, Concord is dependent on property taxes as a source of funding for Town operations with 84.0% of revenues is to be raised by these taxes. Other sources include State Aid (4.7%), Motor Vehicle Excise (2.9%), Other Local Revenue (4.5%), Transfers (2.7%), Free Cash (0.9%), and Other (0.3%).

Major expenditures categories include debt service, pension, and health insurance. With the construction of three new elementary schools and a new regional high school within the past sixteen years, the amount of debt that the Town has taken on has grown. The FY21 debt service cost is projected to be \$10,840,316 or 9.24% of the Total General Fund Budget.

- \$4,137,270 (38% of debt service) for non-excluded Town and Concord Public Schools (CPS) projects such as road repairs and building renovations;
- \$3,037,078 (28% of debt service) for Town and CPS excluded debt projects mostly for the new elementary schools;
- \$3,311,646 (31% of debt service) for the Concord-Carlisle Regional School District excluded debt assessment for the new high school; and
- \$354,322 (3% of debt service) for the Minuteman Technical Regional School District excluded debt assessment for a new high school.

From recent anecdotal stories in the media, some municipal retirement systems throughout the country seem to be in trouble. In Concord, this is not the case. Our policy of adequately funding the

employer contribution for the retirement system – \$4,084,836 is proposed for FY21 or an increase of 3.0% from the previous year – has placed the Town’s retirement system in good shape. As of the January 1, 2019 Actuarial Valuation, Concord has an Unfunded Actuarial Accrued Liability of \$27.0 million and a funded ratio of 86.1%, which makes Concord among the top funded public retirement systems in the State.

For the past few decades, health care cost and associated health care premiums have risen at a pace greater than inflation. Several factors have helped keep these increasing costs more manageable. The Town is a member of Minuteman Nashoba Health Group, which is a joint purchasing consortium of 17 area towns that pools risks and self-funds health care plans to keep costs down. As compared to other Massachusetts municipalities, the percent of Concord’s employer contribution for health care premiums is on the lower side at approximately 55% for active employees and 50% for retirees. Nevertheless, the FY21 allocation for health insurance for Group Health and Other Postemployment Benefits (OPEB), which provides health coverage to retirees) is projected to be \$8,122,337, a 6.0% increase from FY20 and more than 6.9% of the FY21 Total General Fund Budget.

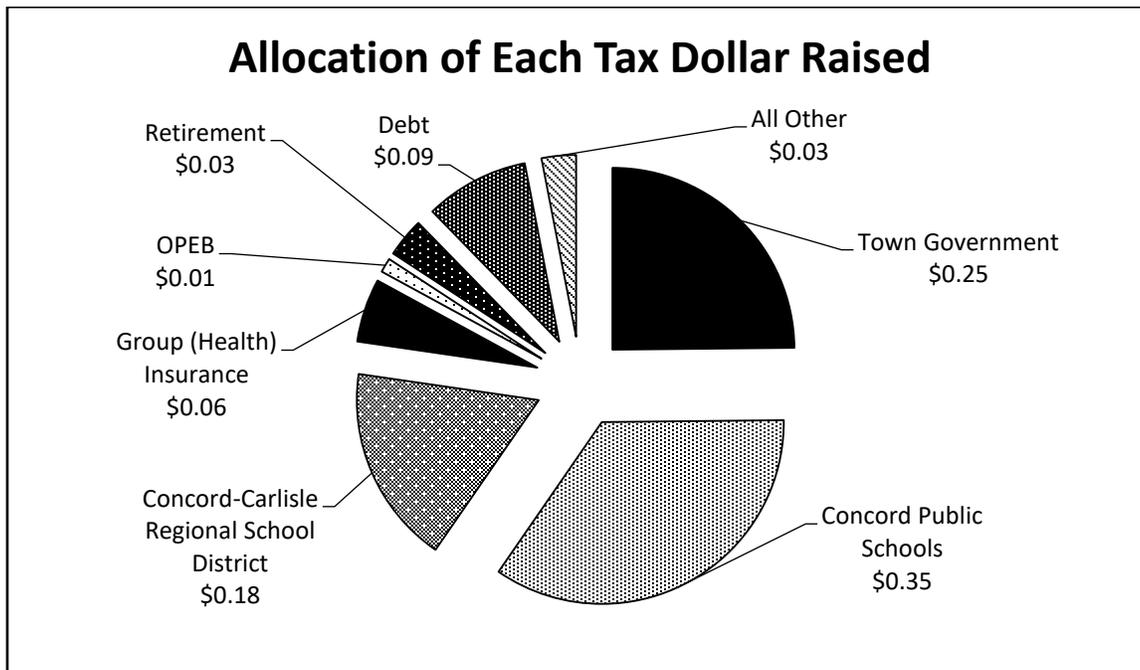
Total Budget Plan

The Total General Fund Budget includes funding for all Town programs and services with the exception of those operations supported by user fees, such as the supply of electricity by the Light Plant and distribution of water by the Water Department. For each tax dollar raised to fund the Total Budget of \$117,287,391, here are the proposed uses:

	<u>FY20 Budget</u>	<u>FY21 Proposed</u>	<u>Change (FY20 to FY21)</u>	
			<u>Amount</u>	<u>Percent</u>
Town Government				
General Fund Portion	\$25,299,513	\$26,017,179	\$717,666	2.84%
Transfers	<u>\$3,407,135</u>	<u>\$3,112,531</u>	- <u>\$294,604</u>	- <u>8.65%</u>
Total Appropriation	\$28,706,648	\$29,129,710	\$423,062	1.47%
Concord Public Schools	\$39,390,163	\$40,782,874	\$1,392,711	3.35%
Concord-Carlisle RSD	\$19,996,874	\$20,746,322	\$749,448	3.75%
Subtotal	\$88,093,685	\$90,658,906	\$2,565,221	2.91%
All Other Accounts ¹	\$25,923,736	\$26,828,485	\$904,749	3.49%
Total Budget Plan	\$114,017,421	\$117,487,391	\$3,469,970	3.04%

¹ For FY21, All Other Accounts consists of Group Insurance (\$6,622,337), OPEB (\$1,500,000), Retirement (\$4,084,836), Town and CPS Debt Service (\$4,137,270), Town, CPS, CCRSD, and MMRSD Assessed Excluded Debt Service (\$6,703,046), Accounts not subject to Appropriation (\$1,289,055), Minuteman Vocational School District Assessment (\$904,577), Social Security / Medicare (\$866,864), Other Fixed & Mandated Accounts (\$520,500), and Retirement COLA Adjustment (\$200,000).

For each dollar raised, the following is breakout of how it would be spend.



Town Government Budget

The proposed increase in the Town Government Appropriation from FY20 to FY21 is \$423,770 or 1.47%. Due to decreased funding for support services from the Enterprise Fund and other sources, the increase in the General Fund portion is \$717,666 or 2.84%.

These additional resources will offset the expense of the following proposals:

- An addition of \$44,000 for the Fire Department to provide a command staff structure at both stations that allows a Captain to oversee full department operations. This structural change will provide a more effective organization for responding to emergencies.
- An addition of \$40,000 for Dispatch to hire an addition Dispatcher so that the Dispatch Center will have two staffers at night. The increase staffing will insure that there is adequate coverage to take in information when emergencies occur.
- An addition of \$25,000 for Senior Services to bring the wages closer to market rates for the staff that coordinates support services for the Town's senior citizens. Quality service delivery requires adequate pay.
- An addition of \$62,000 (an amount partially offset by decreased in hours of other positions) for Natural Resources to better manage the 1,400 acres of conservation land that the Town owns. The addition of a Land Manager is needed preserve the character of our undeveloped land and is one of the recommendations of *Envision Concord*.

- An addition of \$18,500 for the newly created Economic Vitality and Tourism Division to increase the General Fund allocation for its Coordinator and implement a Marketing / Tourism Promotion. With the additional funds, better outreach can occur at the Visitor's Center.
- An addition of \$75,000 for Legal Services to have the appropriation better reflect the increased costs in recent years. Increased legal funding is necessary for the Town to adequately navigate complex legal issues including litigation, personnel issues, and the promulgation of policies and bylaws.
- A savings of \$20,000 for Facilities due to a consolidation of the management of the purchasing of maintenance supplies and services at the Facilities Administration Division, whereas before decisions were made by each building manager. The restructuring of the building maintenance accounts allows for better upkeep of Town buildings and creates efficiencies.
- An addition of \$30,000 for Elections to run 3 elections in FY21 (in comparison to 2 elections in FY20) with resources available for early voting and election day operations. Well-run elections are the hallmark of a democracy

Restructured Budget Book

The presentation of the FY21 General Fund Budget Book marks a departure from previous books. In order to make the Town's financial information more accessible and to align the various departments and divisions with how Town Government operations, the book was reorganized in the following way:

General Government: The departments and divisions in this section enable the Town Government to operate in an effective, professional and productive manner. General Administration is organized to assist me in the implementation of plans and programs initiated by Town Meeting and the Select Board. Human Resources is responsible for assisting with the hiring of new employees and for providing a professional work environment through training, continued education and employee feedback programs. With technology increasingly important for workforce productivity, Information Systems is a key department under General Government.

It should be noted that the organization structure of how the Town Government maintains our buildings has changed. In the past, each Town building was managed by individual building managers. Best practices suggests that there should be one centralized entity responsible for the care of Town buildings. This centralized organization promotes better planning for repair work and more systematic scheduling for preventive maintenance. In addition, savings can be generated by the efficient allocation of personnel and the purchase of supplies and services in bulk. As a first step in process of creating a centralized organization, the management of the Town House, Visitor's Center, 55 Church Street, and 37 Knox Trail have been moved to the Facilities Management Department and have transferred the building-related supplies and services accounts from the budgets of the other individual buildings to this Department.

Finance: Finance includes those divisions that ensures the Town's sound financial management by providing high quality financial, accounting, and administrative services, so that departments can perform their missions efficiently, effectively, and innovatively.

Planning and Land Management: The divisions work to integrate and coordinate the functions of long-range planning, natural resource protection, development and growth regulation, land management, affordable housing production, and land use control so that the Town can better formulate and pursue a unified development strategy to preserve its unique character.

Human Services: Many separate departments and divisions are focused on enhancing Concord residents' quality of life by providing the following: access to libraries in Concord and West Concord, support services for senior citizens at Harvey Wheeler Community Center, funding for Recreation administration and Hunt Recreation Center operations, outreach by a Community Services Coordinator, resources for Veterans, and funding for Concord ceremonies and celebrations.

Public Safety: The Police and Fire Departments are responsible for ensuring rapid and effective police, fire, and emergency services to the public while ensuring adherence to standards based on principles of trust, integrity, honesty, loyalty, and respect for all.

Public Works: These divisions provide dependable, high quality, responsive public works and utility services consistent with community values and at reasonable cost to citizens, businesses, institutions, and visitors.

Conclusion

The FY21 General Fund Budget continues Concord's proud tradition of being financially sound while providing funds for important programs and services. I would like to thank all of the Department Heads and their staff members who worked with us throughout this budget process. In addition, I would like to recognize the efforts of Chief Financial Officer Kerry Lafleur, Budget and Purchasing Director Jon Harris and Budget Analyst Brandon Roberts, who were principally responsible for this coherent and comprehensive document.

Sincerely,



Stephen Crane
Town Manager

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Financial Summary

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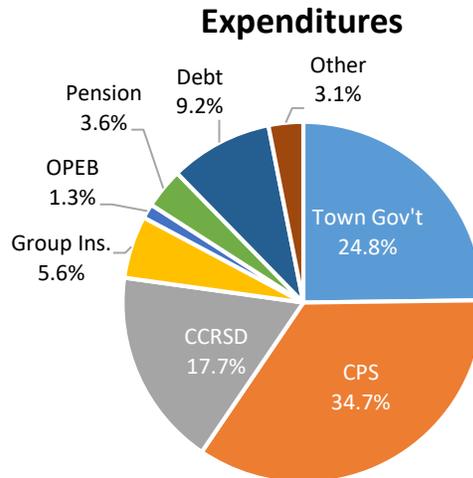
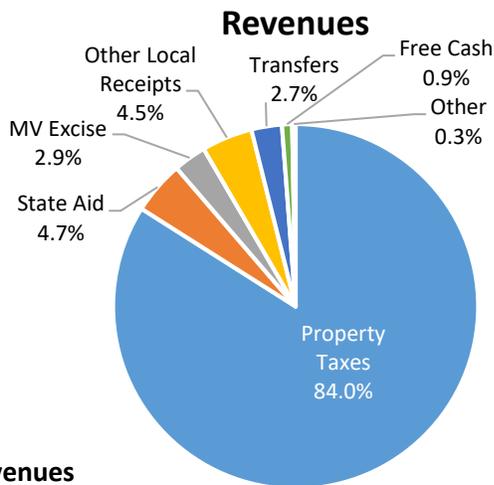
FY21 Financial Summary - Overview

Overview

The Financial Summary Section provides information about the overall General Fund Budget with data and graphs about the overall budget, property taxes, revenues, expenditures, capital outlay, debt, and major liabilities.

Town Meeting Warrant Articles Authorization

Article 9 - Town Budget	\$48,111,400
Article 10 - Capital Improvement and Debt Plan	\$1,787,195
Article 12 – Retirement System COLA Base Adjustment	\$200,000
Article 13 - Minuteman Regional Vocational School District Assessment	\$1,258,898
Article 14 - Concord Public Schools	\$40,782,874
Article 16 - Concord-Carlisle Regional School District Assessment	\$24,057,968
Unappropriated Accounts (State Assessments, Snow Deficit and Overlay)	<u>\$1,289,055</u>
Total	\$117,487,391



Revenues

Property Taxes – Taxes levied on the real estate and personal property of Concord residents and businesses
State Aid – Aid provided to the Town by the State through calculated formula.

Motor Vehicle Excise Tax – A tax on each individual motor vehicle garaged in Town.

Other Local Receipts – Money that the Town collects for permits, fines, rentals, fees, etc.

Transfers – Transfers, mostly from Town enterprise funds, to pay for support services of the Town Government.

Free Cash and Other – Resources appropriate from fund balance and miscellaneous funds from other sources.

Expenditures

Town Government – Operating and capital outlay expenses to run the Town Government.

Concord Public Schools (CPS) – Operating expenses to educate students from kindergarten to 8th grade

Concord-Carlisle Regional School District (CCRSD) – Concord’s assessment to CCRSD for operations.

Group Insurance – Employer’s contribution to pay for employee-related insurance, mostly for health care.

OPEB – Funds to cover employee-related insurance, mostly for health care, for retirees.

Pension – Employer’s contribution to pay for employee retirement benefits.

Debt – The debt service to pay for borrowing cost for Town, CPS, CCRSD, MMVTRD capital projects.

Other – Payments for Social Security/Medicare, MMVTSD operating assessment, unappropriated accounts.

Budget – All Accounts (FY17-FY20 Budgeted, FY21 Proposed)

FY21 Financial Summary - Overview

FY21 Proposed Expenditure Plan		Change from FY20 Budget							
Line #		FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Proposed	Dollar Change	Percent Change	Percent of Total
1	Town Government								
2	personal services	\$ 16,468,178	\$ 17,285,653	\$ 17,983,494	\$ 19,238,127	19,673,783	435,656	2.26%	16.75%
3	O & M	3,470,835	3,683,360	3,897,019	3,891,386	4,331,201	439,815	11.30%	3.69%
4	capital outlay	1,800,000	1,870,000	1,945,000	1,945,000	1,787,195	(157,805)	-8.11%	1.52%
5	Reserve Fund	225,000	225,000	225,000	225,000	225,000	0	0.00%	0.19%
	Total General Fund	\$ 21,964,013	\$ 23,064,013	\$ 24,050,513	\$ 25,299,513	\$ 26,017,179	\$ 717,666	2.84%	22.14%
	Transfers	50,000	200,000	2,876,681	3,407,135	3,112,531	(294,604)	-8.65%	2.65%
	Total Town Government	\$ 22,014,013	\$ 23,264,013	\$ 26,927,194	\$ 28,706,648	\$ 29,129,710	\$ 423,062	1.47%	24.79%
6	Concord Public Schools	\$ 35,660,111	\$ 36,810,111	\$ 38,246,895	\$ 39,390,163	\$ 40,782,874	\$ 1,392,711	3.54%	34.71%
7	Concord-Carlisle RSD	\$ 17,035,005	\$ 17,935,005	\$ 19,146,874	\$ 19,996,874	\$ 20,746,322	\$ 749,448	3.75%	17.66%
8	Minuteman Voc Tech RSD	\$ 423,444	\$ 599,179	\$ 595,792	\$ 768,846	\$ 904,577	\$ 135,731	17.65%	0.77%
9	Total Operating Budgets	\$ 75,132,573	\$ 78,608,308	\$ 84,916,755	\$ 88,862,531	\$ 91,563,483	\$ 2,700,952	3.04%	77.93%
	Joint Town - CPS Accounts								
10	Group Insurance	\$ 4,650,000	\$ 4,800,000	\$ 5,374,837	\$ 5,966,069	\$ 6,622,337	\$ 656,268	11.00%	5.64%
11	OPEB Trust	1,400,000	1,470,000	1,617,000	1,697,850	1,500,000	(197,850)	-11.65%	1.28%
12	Retirement	3,317,000	3,667,000	3,777,010	3,965,861	4,084,836	118,975	3.00%	3.48%
13	Social Security/Medicare	765,000	810,000	814,713	800,000	866,864	66,864	8.36%	0.74%
14	Other Fixed & Mandated	450,000	450,000	485,000	498,750	520,500	21,750	4.36%	0.44%
15	Town & CPS Debt Service	3,730,000	3,860,000	4,025,363	4,196,145	4,137,270	(58,875)	-1.40%	3.52%
16	Town & CPS Excluded Debt Service	4,007,828	3,607,507	3,354,151	3,221,181	3,037,078	(184,103)	-5.72%	2.59%
18	subtotal	\$ 18,319,828	\$ 18,664,507	\$ 19,448,074	\$ 20,345,856	\$ 20,768,885	\$ 423,029	2.08%	17.68%
19	CCRSO Debt Service	80,753	102,583	102,809	0	0	0	0.00%	0.00%
20	CCRSO Excluded Debt Service	3,688,218	3,561,484	3,404,345	3,348,113	3,311,646	(36,467)	-1.09%	2.82%
21	Minuteman Excluded Debt Service			146,887	297,995	354,322	56,327	18.90%	0.30%
22	subtotal	\$ 3,748,971	\$ 3,664,067	\$ 3,654,041	\$ 3,646,108	\$ 3,665,968	\$ 19,860	0.54%	3.12%
23	Other Articles	0	1,000,000	73,210	0	200,000	200,000	100.00%	0.17%
24	TOWN MEETING VOTE	\$ 97,201,372	\$ 101,936,882	\$ 108,092,080	\$ 112,854,495	\$ 116,198,336	\$ 3,343,841	2.96%	98.90%
25	State assessments & offsets	\$ 495,310	\$ 529,002	\$ 528,077	\$ 562,989	\$ 579,055	\$ 16,066	2.85%	0.49%
26	Snow/ice & other deficits	0	178,656	0	0	210,000	210,000	100.00%	0.18%
27	Overlay	552,900	565,018	527,017	599,937	500,000	(99,937)	-16.66%	0.43%
28	subtotal	\$ 1,048,210	\$ 1,272,676	\$ 1,055,094	\$ 1,162,926	\$ 1,289,055	\$ 126,129	10.85%	1.10%
29	TOTAL BUDGET PLAN	\$ 98,249,582	\$ 103,209,558	\$ 109,147,174	\$ 114,017,421	\$ 117,487,391	\$ 3,469,970	3.04%	100.00%

Budget – All Accounts (FY17-FY20 Budgeted, FY21 Proposed)

FY21 Financial Summary - Overview

FY21 Proposed Financing Plan

Change from FY20 Budget

	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Proposed	Dollar Change	Percent Change	Percent of Total
30								
31	state aid	\$ 4,642,015	\$ 4,923,642	\$ 5,266,476	\$ 5,465,567	\$ 96,419	1.76%	4.73%
32	motor vehicle excise tax	2,875,000	3,033,586	3,095,601	3,316,531	82,913	2.50%	2.89%
33	investment earnings	150,000	361,272	500,000	770,000	70,000	10.00%	0.66%
34	other local revenue	3,607,000	3,825,001	4,295,250	4,545,519	(71,413)	-1.57%	3.81%
35	Transfers to General Fund							
36	Enterprise and Other Funds	0	0	2,889,260	3,201,619	(259,968)	-8.12%	2.50%
37	Emergency Services Stab. Fund	50,000	0	48,000	170,880	(124,360)	-42.12%	0.15%
38	subtotal	50,000	0	2,937,260	3,407,135			
39	Other Appropriations							
40	CCHS Debt Stabilization Fund	\$ 1,000,000	\$ 785,000	\$ 275,000	0	0	0.00%	0.00%
41	from CMLP (Light Fund)	\$ 465,500	\$ 474,000	\$ 461,000	\$ 474,500	\$ 22,500	4.98%	0.40%
42	Free Cash	1,000,000	2,000,000	1,025,000	1,000,000	0	0.00%	0.85%
43	Thoreau School MSBA grant	409,878	0	0	0	0	0.00%	0.00%
44	Transportation Network Surcharge	0	0	0	3,500	3,500	100.00%	0.00%
45	Septic Betterment	0	0	0	0	(89,724)	100.00%	0.00%
46	subtotal	\$ 14,199,393	\$ 15,402,501	\$ 17,855,587	\$ 18,796,067	\$ (180,409)	-0.95%	16.00%
47	Property Tax							
48	property tax base	\$ 76,371,162	\$ 80,101,736	\$ 83,612,620	\$ 86,978,397	\$ 3,909,881	4.50%	77.36%
49	new growth	1,412,859	1,321,330	1,235,953	1,195,259	(95,259)	-7.97%	0.94%
50	total within the Levy Limit	\$ 77,784,021	\$ 81,423,066	\$ 84,848,573	\$ 88,173,656	\$ 3,814,622	4.33%	78.30%
51	Excluded Debt Service	6,266,168	6,383,991	6,443,014	6,867,289	(164,243)	-2.39%	5.71%
52	total property tax	\$ 84,050,189	\$ 87,807,057	\$ 91,291,587	\$ 95,040,945	\$ 3,650,379	3.84%	84.00%
53	TOTAL RESOURCES	\$ 98,249,582	\$ 103,209,558	\$ 109,147,174	\$ 114,017,421	\$ 3,469,970	3.04%	100.00%

FY21 Financial Summary - Overview

Financial Stability

Bond Rating

Concord’s credit rating is a measure of the Town’s overall fiscal health. Since 1987, the Town has earned a Aaa credit rating from Moody’s Investors Service. This is the highest possible rating category and is a testament to the Town’s strong financial management. As a result of the Aaa bond rating, the Town can borrow funds at more favorable rates.

Free Cash

All municipal governments should maintain reserves, which can be used for special purposes or in case of emergencies. Credit rating agencies look at the reserves as a measure to determine whether a city or town is being managed well. In recent years, the Finance Committee has recommended maintaining a 10% level.

In the annual audit, these funds are referred to as Undesignated General Fund Balance and represent reserves not designated for a specific purpose. Each year, the State examines the Town’s balance sheet and certifies the amount that the Town has in available reserves or Free Cash. All or part of this amount can be appropriated in the next fiscal year, if the Town Meeting chooses to do so.

Over the past decade, Free Cash has generally increased from year-to-year as a result of the Town conservatively estimating revenues and effectively controlling expenditures.

The chart below shows the amount of Free Cash available after the certification year and the amount appropriated by Town Meeting for a specific year.

Availability of Free Cash for Appropriation			Use of Free Cash for Appropriation					
Certification Year (As of June 30th)	Free Cash Available for Appropriation	Percent of Next Year’s Budget (from cert. date)	Fiscal Year	Appropriated to Reduce the Tax Levy	Appropriated for Debt Stabilization	Appropriation from Free Cash	Appropriated for Willard School Borrowing	Total Free Cash Use
2006	5,730,609	8.6%	2008	500,000				500,000
2007	8,003,063	11.5%	2009	600,000	2,500,000			3,100,000
2008	7,371,061	10.0%	2010	600,000			440,000	1,040,000
2009	8,471,337	11.2%	2011	600,000		34,430 (1)		634,430
2010	8,635,340	11.1%	2012	850,000		24,822 (2)		874,822
2011	9,567,656	11.9%	2013	850,000	2,000,000			2,850,000
2012	9,357,662	11.3%	2014	850,000	750,000			1,600,000
2013	9,664,489	11.2%	2015	850,000	750,000			1,600,000
2014	11,084,916	12.3%	2016	950,000	750,000	625,000 (3)		2,325,000
2015	11,040,933	11.5%	2017	1,000,000				1,000,000
2016	12,605,955	12.8%	2018	1,000,000		1,000,000 (4)		2,000,000
2017	10,798,936	10.4%	2019	1,000,000				1,000,000
2018	11,683,672	10.7%	2020	1,000,000		500,000 (5)		1,500,000
			proposed					
2019 (Est.)	11,683,672	10.7%	2021	1,000,000				1,000,000

Note: Free Cash is certified by the State as of each June 30th. Once this is done, certified free cash becomes available for Town Meeting appropriation.

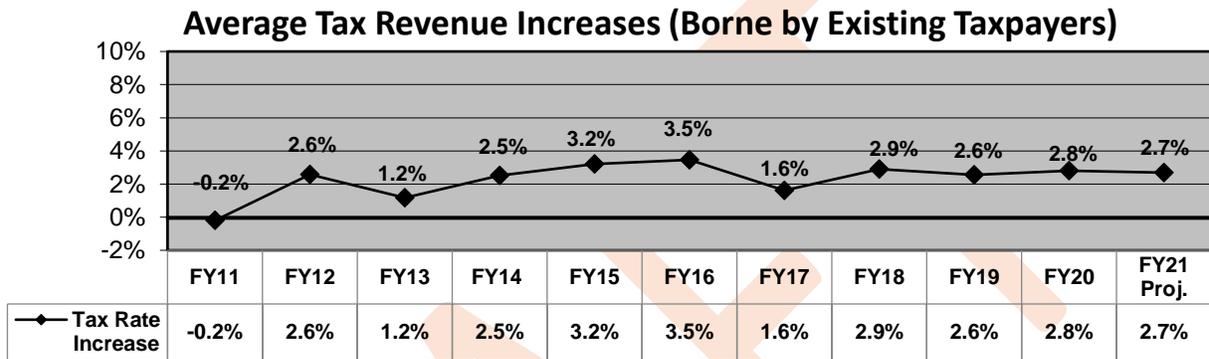
- (1) 375th Celebration (\$20,000, 57ATM2010) and Old Calf Pasture Restoration (\$14,430, 58ATM2010)
- (2) FY12 Supplemental Assessment for MMRSD (\$24,822, 10ATM2011)
- (3) CPS Busses (\$600,000, 24ATM2015) and White Pond Management (\$25,000, 29ATM2015)
- (4) Junction Village (\$1,000,000, 30ATM2017)
- (5) Affordable Housing Support (\$500,000, 23ATM2019)

FY21 Financial Summary – Property Taxes

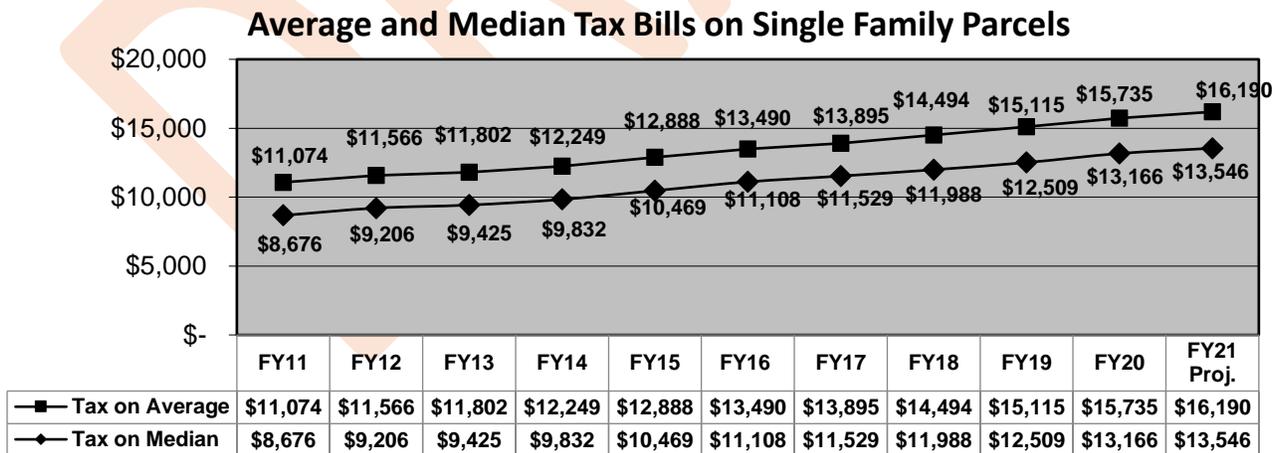
Property Taxes

The FY21 General Fund Budget is estimated to increase the average property tax revenue for single family parcels borne by existing taxpayers to be 2.68%, resulting in an average tax bill of \$16,190 and the median tax bill of \$13,546. The tax levy is estimated to be \$98,691,324.

The average property tax revenue increases that are borne by existing taxpayer does not include revenue earned from new construction, call “New Growth”, since this revenue is an addition to existing tax base. Historically, the average revenue increase (borne by existing taxpayers) is in the range of 2.5% to 2.7%.



There is an understandable gap between the average and median tax bills for single family parcels. Average tax bills are larger because this calculation takes the sum of all of the tax bills and divides the sum by the number of tax bills. Properties with large assessed valuations increase this average number. Median tax bills estimate the amount of the tax bill that is right in the middle of all bills to be issued. Accordingly, half of the single family houses would have a tax bill less than \$13,546 and half would have a tax bill more that this median amount.



FY21 Financial Summary – Property Taxes

Property Tax Rate Schedule

Assessment Date	Fiscal Year	Median single family parcel			Average single family		Total Tax Levy	New Growth Levy	impact on existing taxpayers		
		value	Tax rate	Tax Bill	value	Tax Bill			Net Levy	% over prior total levy	
Jan. 1, 2011	(a) 2012	677,900	13.58	9,206	851,674	11,566	69,122,997	863,585	68,259,412	+2.58%	
Jan. 1, 2012	2013	669,850	14.07	9,425	838,804	11,802	71,123,429	1,183,336	69,940,093	+1.18%	
Jan. 1, 2013	2014	680,400	14.45	9,832	847,681	12,249	74,135,633	1,220,624	72,915,009	+2.52%	
Jan. 1, 2014	(a) 2015	732,600	14.29	10,469	901,857	12,888	77,341,746	835,499	76,506,247	+3.20%	
Jan. 1, 2015	2016	\$798,000	\$13.92	\$11,108	\$969,130	\$13,490	\$81,319,099	\$1,284,004	\$80,035,095	+3.46%	
Jan. 1, 2016	2017	\$819,400	\$14.07	\$11,529	\$987,566	\$13,895	\$84,050,189	\$1,412,859	\$82,637,330	+1.62%	
Jan. 1, 2017	(a) 2018	\$838,900	\$14.29	\$11,988	\$1,014,301	\$14,494	\$87,807,057	\$1,321,330	\$86,485,727	+2.90%	
Jan. 1, 2018	2019	\$881,550	\$14.19	\$12,509	\$1,065,176	\$15,115	\$91,291,587	\$1,235,953	\$90,055,634	+2.56%	
Jan. 1, 2019	2020	\$925,200	\$14.23	\$13,166	\$1,105,783	\$15,735	\$95,040,945	\$1,195,259	\$93,845,686	+2.80%	
<i>estimate</i>	Jan. 1, 2020	2021	\$952,956	\$14.66	\$13,967	\$1,138,956	\$16,894	\$98,691,324	\$1,100,000	\$97,591,324	+2.68%

notes: (a) valuation certification year, Mass. Dept. of Revenue on-site review

Operating overrides and debt exclusion levy impact		Fiscal Year	Voted Operating Override levy	% incr. in levy	Debt Exclusion Levy	Change from prior year	Total change in tax levy
		2012	none		4,069,862	54,432 *	2,577,600
		2013	none		4,088,721	18,859 *	2,000,432
		2014	none		4,801,422	712,701 *	3,012,204
		2015	none		5,444,595	643,173 *	3,206,113
		2016	none		\$5,810,834	\$366,239 *	\$3,977,353
		2017	none		\$6,266,168	\$455,334 *	\$2,731,090
		2018	none		\$6,383,991	\$117,823 *	\$3,756,868
		2019	none		\$6,443,014	\$59,023	\$3,484,530
	current year	2020	none		\$6,867,289	\$424,275 *	\$3,749,358
	estimate	2021	none		\$6,703,046	(\$164,243)	\$3,650,379

* FY11 is net of \$1,000,000 appropriated from the Debt Stabilization Fund and \$431,796 Thoreau MSBA grant allocation.
 FY12 is net of \$700,000 appropriated from the Debt Stabilization Fund and \$427,413 Thoreau MSBA grant allocation.
 FY13 is net of \$475,000 appropriated from the Debt Stabilization Fund and \$409,878 Thoreau MSBA grant allocation.
 FY14 is net of \$965,000 appropriated from Debt Stabilization Funds (Elementary and High School) and \$409,878 Thoreau MSBA grant allocation.
 FY15 Adopted budget is net of \$500,000 appropriated from Debt Stabilization Funds (High School) and \$409,878 Thoreau MSBA grant allocation.
 FY16 Adopted budget is net of \$1,500,000 appropriated from Debt Stabilization Funds (High School) and \$409,878 Thoreau MSBA grant allocation.
 FY17 Adopted is net of \$1,000,000 proposed from Debt Stabilization Funds (High School) and \$409,878 Thoreau MSBA grant allocation (final).
 FY18 Adopted is net of \$785,000 appropriated from HS Debt Stabilization Fund
 FY19 Projected is net of \$225,000 proposed from HS Debt Stabilization Fund and \$186,272 from Exempt Debt Reserve (created out of necessity from 2017 Bond Refunding Issue)

FY21 Financial Summary – Property Taxes

Assessed Valuation Schedule

Assessed Valuation, Levy Limit, Tax Levy and Rates: FY1980 to FY2020

Fiscal Year	Total Assessed Value	Levy Ceiling	Levy Limit	Actual Levy		Uniform Tax Rate	Actual Tax Rates			"CIP" ratio	Unused Levy Limit	
				Within Limit	Debt Exclusion		Residential	Open Space	Commercial		\$	as % of Limit
1980	\$371,034,400			\$13,060,411		\$35.20						
1981	\$383,133,677			\$15,248,720		\$39.80						
1982	\$644,119,237	\$16,102,981	\$15,629,937	\$15,093,532		\$23.43	23.60	20.06	23.43	100.0	\$536,405	3.43%
1983	\$651,122,529	\$16,278,063	\$16,214,000	\$15,342,973		\$23.56	23.66	19.99	23.78	100.9	\$871,027	5.37%
1984	\$784,563,443	\$19,614,086	\$17,006,633	\$15,465,780		\$19.71	19.25	16.36	22.63	114.8	\$1,540,853	9.06%
1985	\$801,293,191	\$20,032,330	\$17,780,870	\$15,648,020		\$19.53	19.13	16.26	22.00	112.6	\$2,132,850	12.00%
1986	\$822,949,238	\$20,573,731	\$18,605,674	\$16,125,650		\$19.59	19.25	16.36	21.71	110.8	\$2,480,024	13.33%
1987	\$1,464,903,743	\$36,622,594	\$19,600,366	\$17,296,129		\$11.81	11.47	9.75	13.95	118.1	\$2,304,237	11.76%
1988	\$1,510,487,280	\$37,762,182	\$20,651,135	\$18,392,726		\$12.18	11.89	10.11	14.04	115.3	\$2,258,409	10.94%
1989	\$1,547,164,362	\$38,679,109	\$21,574,623	\$19,908,672		\$12.87	12.61	10.72	14.60	113.4	\$1,665,951	7.72%
1990	\$2,188,108,438	\$54,702,711	\$22,609,017	\$21,603,000		\$9.87	9.72	8.27	10.82	109.6	\$1,006,017	4.45%
1991	\$2,185,289,176	\$54,632,229	\$23,486,987	\$23,083,329		\$10.56	10.21	8.68	12.87	121.9	\$403,658	1.72%
1992	\$1,863,767,794	\$46,594,195	\$24,325,878	\$24,324,345		\$13.05	12.62	10.73	15.91	121.9	\$1,533	0.01%
1993	\$1,831,121,461	\$45,778,037	\$25,229,582	\$24,770,829		\$13.53	13.27	11.28	15.57	115.1	\$458,753	1.82%
1994	\$1,842,884,146	\$46,072,104	\$26,148,398	\$25,639,506	\$435,498	\$14.15	13.98	11.89	15.57	110.0	\$508,892	1.95%
1995	\$1,853,888,132	\$46,347,203	\$27,110,678	\$26,562,285	\$504,753	\$14.60	14.49	12.32	15.62	107.0	\$548,393	2.02%
1996	\$2,246,615,332	\$56,165,383	\$28,513,798	\$27,531,054	\$279,059	\$12.40	12.42	10.56	12.40	100.0	\$982,744	3.45%
1997	\$2,273,535,628	\$56,838,391	\$29,574,375	\$28,652,539	\$544,685	\$12.84	12.86	10.93	12.84	100.0	\$921,836	3.12%
1998	\$2,288,809,124	\$57,220,228	\$30,582,585	\$29,804,080	\$545,529	\$13.26					\$778,505	2.55%
1999	\$2,704,003,171	\$67,600,079	\$32,061,277	\$31,406,074	\$772,688	\$11.90					\$655,203	2.04%
2000	\$2,742,122,055	\$68,553,051	\$33,421,403	\$32,453,928	\$725,749	\$12.10					\$967,475	2.89%
2001	\$2,783,643,972	\$69,591,099	\$34,827,754	\$34,225,525	\$681,370	\$12.54					\$602,229	1.73%
2002	\$3,974,434,046	\$99,360,851	\$38,958,156	\$38,226,458	\$842,228	\$9.83					\$731,698	1.88%
2003	\$4,408,301,807	\$110,207,545	\$42,171,555	\$41,782,825	\$713,204	\$9.64					\$388,730	0.92%
2004	\$4,411,852,520	\$110,296,313	\$45,336,664	\$45,161,214	\$1,560,304	\$10.59					\$175,450	0.39%
2005	\$5,117,100,515	\$127,927,513	\$48,886,984	\$48,293,261	\$1,854,324	\$9.80					\$593,723	1.21%
2006	\$5,207,535,371	\$130,188,384	\$51,679,906	\$50,786,544	\$2,486,543	\$10.23					\$893,362	1.73%
2007	\$5,309,253,831	\$132,731,346	\$54,523,353	\$53,363,359	\$2,702,361	\$10.56					\$1,159,994	2.13%
2008	\$5,498,736,316	\$137,468,408	\$57,254,951	\$55,919,464	\$3,026,989	\$10.72					\$1,335,487	2.33%
2009	\$5,264,591,702	\$131,614,793	\$59,634,076	\$58,717,305	\$3,931,336	\$11.90					\$916,771	1.54%
2010	\$5,026,552,229	\$125,663,806	\$62,197,127	\$61,284,932	\$4,512,636	\$13.09					\$912,195	1.47%
2011	\$5,045,140,030	\$126,128,501	\$64,569,355	\$62,529,967	\$4,015,430	\$13.19					\$2,039,388	3.16%
2012	\$5,090,058,629	\$127,251,466	\$67,047,174	\$65,053,133	\$4,069,863	\$13.58					\$1,994,041	2.97%
2013	\$5,054,970,094	\$126,374,252	\$69,911,104	\$67,034,708	\$4,088,721	\$14.07					\$2,876,396	4.11%
2014	\$5,130,493,662	\$128,262,342	\$72,879,506	\$69,334,221	\$4,801,422	\$14.45					\$3,545,285	4.86%
2015	\$5,412,298,562	\$135,307,464	\$75,539,516	\$71,897,151	\$5,444,595	\$14.29					\$3,642,365	4.82%
2016	\$5,841,889,295	\$146,047,232	\$78,712,008	\$75,508,265	\$5,810,834	\$13.92					\$3,203,743	4.07%
2017	\$5,973,716,402	\$149,342,910	\$82,116,773	\$77,784,021	\$6,266,168	\$14.07					\$4,332,752	5.28%
2018	\$6,144,650,600	\$153,616,265	\$85,491,022	\$81,423,066	\$6,383,992	\$14.29					\$4,067,956	4.76%
2019	\$6,447,033,517	\$161,175,838	\$88,864,251	\$84,848,573	\$6,443,013	\$14.19					\$4,015,678	4.52%
2020	\$6,685,251,125	\$167,131,278	\$99,148,405	\$88,172,646	\$6,868,298	\$14.23					\$4,107,460	4.14%

FY21 Financial Summary – Revenues

Revenues

Property Tax Detail Schedule

PROPERTY TAX DETAIL (FY16 - FY19 Actuals, FY20 Budgeted, and FY21 Projected)

	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budgeted</u>	<u>FY21 Projected</u>
Property Tax:						
66. Base	74,224,261	76,347,645	80,101,736	83,612,620	86,978,397	90,888,278
67. New Growth	1,284,004	1,436,376	1,321,330	1,235,953	1,195,259	1,100,000
68. Within levy limit	\$75,508,265	\$77,784,021	\$81,423,066	\$84,848,573	\$88,173,656	\$91,988,278
Debt Exclusion:						
69. Concord-Carlisle High School	196,161	189,624	179,233	0	0	0
70. New CCHS building	3,318,268	3,508,314	3,472,251	3,404,344	3,348,113	3,311,646
Harvey Wheeler CC renovations	103,694	0	0	0	0	0
71. CPS Bus Depot			158,661	141,026	251,000	244,000
72. Alcott School - Bond, Sept. '04 (\$7m), refunded May	439,838	432,645	418,265	406,960	393,715	376,620
73. Alcott School - Ph 2 bond, Mar. '07 (\$2.35m)	198,829	191,724	176,240	166,320	159,500	153,700
74. Thoreau School - Bond, Sept. '06 (\$10m)	588,300	670,755	219,710	200,190	178,135	155,605
75. Thoreau School - Bond, Sept. '07 (\$6.8m)	541,037	525,570	500,537	445,440	427,560	413,760
76. Thoreau school - Bond, Mar. '09 (\$140k)	0	0	0	0	0	0
77. Willard School Design - Bond Spr. '08 (\$1.84m)	204,383	198,269	181,563	191,110	0	0
78. Willard School - Bond, Mar. '09 (\$11.9m)	937,245	918,750	898,438	580,262	796,110	771,910
79. Willard School - Bond, Jan. '10(\$12.9m)	986,463	972,475	954,300	935,680	916,375	821,689
80. Phase 1, WPAT State Loan	101,212	101,089	99,794	99,794	99,794	99,794
81. Willard constr. - Bond, June '11 (\$400k est)	0	0	0	0	0	0
82. Thoreau advance refunding, May '15	105,282	0	0	0	0	0
83. MMRHS, New building	0	0	0	146,887	297,995	354,322
84. subtotal, debt exclusion	\$7,720,712	\$7,709,215	\$7,258,992	\$6,718,013	\$6,868,297	\$6,703,046
less:						
85. Elementary School Debt Stabilization					0	0
85A. Bond Premium		(3,449)			-1,008	0
85B. CCRSB PY Debt Reserve		(29,719)			0	0
86. Thoreau School MSBA grant	(409,878)	(409,878)			0	0
87. High School Debt Stabilization	(1,500,000)	(1,000,000)	(875,000)	(275,000)	0	0
88. Net debt exclusion	\$5,810,834	\$6,266,168	\$6,383,992	\$6,443,013	\$6,867,289	\$6,703,046
89. TOTAL PROPERTY TAX	\$81,319,099	\$84,050,189	\$87,807,058	\$91,291,586	95,040,945	\$98,691,324

FY21 PROJECTED TAX LEVY INCREASE

	<u>FY20</u>	<u>FY21</u>	<u>Amount</u>	<u>Percent Increase</u>
Property Tax - Base	\$86,978,397	\$90,888,278	\$3,909,881	4.50%
Property Tax - Debt Exclusion	<u>\$6,867,289</u>	<u>\$6,703,046</u>	<u>(\$164,243)</u>	<u>-2.39%</u>
Total for Existing Taxpayers	\$93,845,686	\$97,591,324	\$3,745,638	3.99%
Property Tax - New Growth	<u>\$1,195,259</u>	<u>\$1,100,000</u>	<u>(\$95,259)</u>	<u>-7.97%</u>
Total Property Tax	\$95,040,945	\$98,691,324	\$3,650,379	3.84%

FY20 Total Property Tax	95,040,945
FY21 Property Tax for Existing Taxpayers	97,591,324
Difference	2,550,379

PropertyTax Change for Existing Taxpayers 2.68%

FY21 Financial Summary – Revenues

State Aid and Local Receipts Schedule

State Aid and Local Receipts

FY17 - FY19 Actuals, FY20 Budgeted, FY21 Proposed

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY20 to FY21</u>		<u>Percent</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Proposed</u>	<u>Amount</u>	<u>Percent</u>	<u>of Total</u>
State Aid								
4602 EARLY VOTING	\$0	\$3,428	\$6,020	\$0	\$0	\$0	0.00%	0.00%
4611 LOSS OF TAXES STATE LAND	\$419,471	\$415,310	\$529,254	\$539,839	\$570,619	\$30,780	5.70%	4.02%
4613 ABATEMENTS TO VETERANS	\$0	\$38,404	\$0	\$33,520	\$32,980	(\$540)	-1.61%	0.23%
4614 ABATEMENTS TO SURVIVING SPOUSE	\$0	\$18,101	\$0	\$0	\$0	\$0	0.00%	0.00%
4615 ABATEMENTS TO THE BLIND	\$0	\$1,663	\$0	\$0	\$0	\$0	0.00%	0.00%
4616 ABATEMENTS TO THE ELDERLY	\$3,012	\$3,012	\$3,012	\$0	\$0	\$0	0.00%	0.00%
4620 SCHOOL AID CH. 70	\$3,030,314	\$3,229,888	\$3,429,247	\$3,553,702	\$3,623,504	\$69,802	1.96%	25.51%
4623 CHARTER SCHL TUTION ASSESSMENT REIMB.	\$1,620	\$808	\$17,806	\$1,075	\$1,914	\$839	78.03%	0.01%
4666 CORRECTIONAL INSTITUTIONAL AID	\$163,890	\$151,203	\$144,603	\$0	\$0	\$0	0.00%	0.00%
4667 VETERANS BENEFITS	\$60,752	\$54,499	\$48,245	\$49,897	\$49,000	(\$897)	-1.80%	0.34%
4673 UNRESTRICTED GEN GOVT AIDE	\$1,115,436	\$1,158,938	\$1,199,501	\$1,223,491	\$1,256,526	\$33,035	2.70%	8.85%
LIBRARY OFFSET RECEIPT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,151</u>	<u>\$27,444</u>	<u>\$1,293</u>	<u>4.94%</u>	<u>0.19%</u>
TOTAL - STATE AID	\$4,794,495	\$5,075,253	\$5,377,689	\$5,427,676	\$5,561,986	\$49,987	0.93%	39.15%
Local Excise Taxes								
4150 MOTOR VEHICLE EXCISE	\$3,029,693	\$3,159,258	\$3,204,396	\$3,174,229	\$3,399,444	\$225,215	7.10%	23.93%
4162 FARM EXCISE	\$472,779	\$0	\$1,839	\$0	\$0	\$0	0.00%	0.00%
4166 ROOM OCCUPANCY	\$115,668	\$667,462	\$865,598	\$800,000	\$890,000	\$90,000	11.25%	6.27%
4167 JET FUEL	\$353,568	\$166,260	\$240,085	\$153,000	\$204,856	\$51,856	33.89%	1.44%
4168 LOCAL MEALS TAX	\$198	\$380,083	\$423,881	\$404,250	\$435,000	\$30,750	7.61%	3.06%
4324 MV LESSOR SURCHARGE	<u>\$0</u>	<u>\$292</u>	<u>\$202</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL - LOCAL EXCISE TAXES	\$3,971,906	\$4,373,354	\$4,736,002	\$4,531,479	\$4,929,300	(\$204,522)	-4.32%	34.70%
Licenses and Permits								
4411 LICENSES PERMITS	\$1,042,484	\$1,508,147	\$1,270,170	\$1,125,000	\$1,145,000	\$20,000	1.78%	8.06%
4412 ALCOHOLIC BEVERAGES	<u>\$93,750</u>	<u>\$99,225</u>	<u>\$98,550</u>	<u>\$90,000</u>	<u>\$100,000</u>	<u>\$10,000</u>	<u>11.11%</u>	<u>0.70%</u>
TOTAL - PERMITS	\$1,136,234	\$1,607,372	\$1,368,720	\$1,215,000	\$1,245,000	(\$153,720)	-11.23%	8.76%
Fines and Forfeitures								
4171 PENALTY INTEREST-PROP. TAXES	\$343	\$1,018	\$1,323	\$91,800	\$100,000	\$8,200	8.93%	0.70%
4172 REAL ESTATE INTEREST	\$83,613	\$95,120	\$94,345	\$0	\$0	\$0	0.00%	0.00%
4173 TAX TITLE INTEREST	\$57,110	\$51,818	\$59,273	\$30,000	\$50,000	\$20,000	66.67%	0.35%
4174 MV EXCISE INTEREST	\$7,349	\$6,602	\$5,657	\$0	\$0	\$0	0.00%	0.00%
4175 DEF. REAL ESTATE INTEREST	\$3,972	\$13,055	\$173,056	\$0	\$0	\$0	0.00%	0.00%
4771 TOWN BYLAW FINES	\$400	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4775 COURT FINES	\$0	\$3,810	\$2,060	\$90,000	\$75,000	(\$15,000)	-16.67%	0.53%
4777 DISTRICT COURT FINES	\$10,150	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4778 CIVIL FINES RMV	<u>\$76,780</u>	<u>\$48,736</u>	<u>\$55,384</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL - FINES	\$239,718	\$220,159	\$391,097	\$211,800	\$225,000	\$13,200	6.23%	1.58%
Rentals								
4359 WIRELESS RENTAL FEES	\$220,449	\$228,373	\$234,143	\$222,500	\$226,500	\$4,000	1.80%	1.59%
4360 RENTALS - HWCC	\$32,073	\$33,787	\$26,086	\$30,000	\$30,000	\$0	0.00%	0.21%
4361 MILLBROOK TARRY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4362 RIPLEY RENTAL	\$24,530	\$23,143	\$23,831	\$22,750	\$27,750	\$5,000	21.98%	0.20%
4363 MARSHALL FARM RENT	\$13,902	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4364 MCGRATH FARM RENT	\$16,926	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4365 37 KNOX TRAIL RENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4830 INTEREST ON INVESTMENTS	<u>\$395,884</u>	<u>\$735,487</u>	<u>\$687,046</u>	<u>\$598,000</u>	<u>\$770,000</u>	<u>\$172,000</u>	<u>28.76%</u>	<u>5.42%</u>
TOTAL - RENTALS	\$703,764	\$1,020,790	\$971,105	\$873,250	\$1,054,250	(\$97,855)	-10.08%	7.42%

State Aid and Local Receipts Schedule (Continued)

FY21 Financial Summary – Revenues

State Aid and Local Receipts

FY17 - FY19 Actuals, FY20 Budgeted, FY21 Proposed

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY20 to FY21</u>		<u>Percent</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>	<u>Proposed</u>	<u>Amount</u>	<u>Percent</u>	<u>of Total</u>
Fees								
4271 AMBULANCE FEES COASTAL	\$688,938	\$687,529	\$669,408			\$0	0.00%	0.00%
4320 FEES	\$2,025	\$2,075	\$1,550			\$0	0.00%	0.00%
4321 ADMIN DETAIL FEES	\$32,337	\$22,780	\$35,030			\$0	0.00%	0.00%
4322 FALSE ALARM FEES	\$18,875	\$11,450	\$4,500			\$0	0.00%	0.00%
4323 FIREARM IDENTIFICATION FEE	\$2,838	\$3,200	\$2,775			\$0	0.00%	0.00%
4327 FIRE ALARM MONITOR FEE	\$31,800	\$30,600	\$20,105			\$0	0.00%	0.00%
4328 SUBDIVISION APPLICATION FEES	\$6,669	\$5,900	\$7,150			\$0	0.00%	0.00%
4329 COLLECTORS FEES	\$13,550	\$13,775	\$12,525			\$0	0.00%	0.00%
4330 COLLECTORS COSTS	\$24,785	\$24,425	\$27,746			\$0	0.00%	0.00%
4331 CONSTABLE FEES	\$90	\$85	\$75			\$0	0.00%	0.00%
4333 FEES (TOWN CLERK)	\$109,642	\$108,387	\$106,715			\$0	0.00%	0.00%
4335 CABLE TV FRANCHISE	\$0	\$2,813	\$0			\$0	0.00%	0.00%
4337 COBRA FEES	\$185	\$145	\$448			\$0	0.00%	0.00%
4338 BAD CHECK FEES	\$2,766	\$3,070	\$2,332			\$0	0.00%	0.00%
4339 FILING FEES	\$12,590	\$11,700	\$13,777			\$0	0.00%	0.00%
4347 BUILDING REVIEW FEE	\$9,240	\$15,155	\$13,615			\$0	0.00%	0.00%
4360 RENTALS	\$8,296	\$14,750	\$17,815			\$0	0.00%	0.00%
4370 MISCELLANEOUS REVENUE	\$27,479	\$40,942	\$42,938			\$0	0.00%	0.00%
4376 HEALTH SERVICES OVERHEAD	\$9,491	\$15,334	\$13,206			\$0	0.00%	0.00%
4414 FIRE ALARM	\$12,835	\$15,876	\$19,550			\$0	0.00%	0.00%
4567 SCHOOL MEDICAID PAYMENTS	\$0	\$0	\$0			\$0	0.00%	0.00%
4772 LIBRARY BOOK FINES	\$37,219	\$37,150	\$33,535			\$0	0.00%	0.00%
4857 TUITION - INTEGRATED PRESCHOOL	<u>\$144,080</u>	<u>\$118,420</u>	<u>\$115,972</u>			<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL - FEES	\$1,195,729	\$1,185,562	\$1,160,766	\$1,075,000	\$1,005,000	(\$70,000)	-6.51%	7.07%
Other Revenue								
4141 41A REDEMPTION	\$12,146	\$54,327	\$82,362	\$0		\$0	0.00%	0.00%
4161 61B ROLLBACK		\$21,013	\$0	\$0		\$0	0.00%	0.00%
4181 PILOT-HOUSING AUTHORITY	\$19,705	\$20,174	\$0	\$20,000	\$20,000	\$0	0.00%	0.14%
4182 PILOT-FISH WILDLIFE	\$907	\$5,499	\$2,827	\$0		\$0	0.00%	0.00%
4190 SUPPLEMENTAL PROPERTY TAX	\$127,428	\$112,070	\$130,327	\$100,000	\$100,000	\$0	0.00%	0.70%
4369 SREC REVENUE	\$17,370	\$13,191	\$15,605	\$15,000	\$15,000	\$0	0.00%	0.11%
4371 POLICE FIRE IOD	\$0	\$27,214	\$0	\$0		\$0	0.00%	0.00%
4375 MISC REVENUE NON-RECURRING	\$4,883	\$1,025	\$80,908	\$25,000	\$50,000	\$25,000	100.00%	0.35%
4378 REFUND PRIOR YEAR	\$7,257	\$4,953	\$4,921	\$0		\$0	0.00%	0.00%
4387 E-RATE REVENUE	\$0	\$0	\$0	\$0		\$0	0.00%	0.00%
4940 PREMIUM FROM SALE OF BONDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL - OTHER	\$189,696	\$259,464	\$316,950	\$160,000	\$185,000	\$25,000	15.63%	1.30%
Total								
STATE AID	\$4,794,495	\$5,075,253	\$5,377,689	\$5,427,676	\$5,561,986	\$134,310	2.47%	39.15%
LOCAL RECEIPTS	<u>\$7,437,047</u>	<u>\$8,666,701</u>	<u>\$8,944,641</u>	<u>\$8,066,529</u>	<u>\$8,643,550</u>	<u>\$577,021</u>	<u>7.15%</u>	<u>60.85%</u>
TOTAL REVENUE	\$12,231,542	\$13,741,954	\$14,322,329	\$13,494,205	\$14,205,536	\$711,331	5.27%	100.00%

FY21 Financial Summary – Revenues

Stabilization Fund Schedule

Status of Stabilization and other special funds at June 30, 2019

Fund #	FUND TITLE	Legal Basis		Initial Funding		FY19 transactions & activity (12 months)				Balance at June 30, 2019
				Amount	Date	Additions	Interest and Dividends	realized and unrealized gains	Funds used	
86	Elementary School Debt Stabilization	Article 20 of 2008		\$2,500,000.00	7/1/08 (e)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
85	Concord Public Schools Capital Needs	Article 32 of 2006		\$487,955.59	3/31/08 (a)	\$0.00	\$1,083.00	\$0.00	\$0.00	\$44,417.04
80	Concord Public Schools Technology	Article 25 of 2010		\$25,000.00	12/7/10	\$0.00	\$17.36	\$0.00	\$0.00	\$728.98
83	General Stabilization Fund					\$0.00	\$107.89	\$0.00	\$0.00	\$4,416.16
78	High School Debt	Art. 2, Apr. 24, 2012 Special Town Mtg.		\$2,000,000.00	6/29/12 (b)	\$0.00	\$1,023.19	\$0.00	\$277,310.51	\$0.00
79	Emergency Response	Article 29 of 2012		\$1,000,000.00	6/29/12 (c)	\$0.00	\$16,206.55	\$0.00	\$48,000.00	\$643,689.03
	SUBTOTAL: STABILIZATION FUNDS			\$6,012,955.59		\$0.00	\$18,437.99	\$0.00	\$325,310.51	\$693,251.21
Trustees	Sawyer Trust	Art. 4, Nov. 5, 2007 Special Town Mtg.		\$1,730,437.58	1/3/08	\$0.00	\$3,355.91	\$0.00	\$0.00	\$137,644.65
General Fund reserved	Thoreau School MSBA grant escrow (General Fund restricted fund balance)	*		\$6,336,666.00	6/7/10 (d)	\$0.00		\$0.00		\$0.00
							<i>Interest and dividend income of the Thoreau escrow account is recorded as General Fund revenue</i>			
										\$830,895.86

FY21 Financial Summary – Revenues

Parking Fund Schedule

Parking Fund Statement for Revenues, Expenditures and Changes in Fund Balance

REVENUES	Code	FY15	FY16	FY17	FY18	FY19
Meter collections		128,558	172,442	213,561	249,110	201,863
Meter violations		118,454	155,724	107,132	79,961	37,865
MBTA lot fees		42,631	50,036	38,422	46,892	40,849
Parking permits		22,815	26,002	35,172	28,691	42,462
Total revenues		312,459	404,204	394,287	404,653	323,039
EXPENDITURES						
Personnel Services						
Parking officer	5111	62,744	63,551	67,055	66,955	118,074
Hearing officer	5120	320	493	356	475	250
Overtime	5130	56,330	51,780	43,870	47,739	57,666
Benefits	various	2,815	3,649	2,676	2,657	3,978
Total Personnel Services		122,209	119,473	113,957	117,827	179,968
Supplies & Services						
Electricity - traffic lights	5211, 5215	7,284	7,012	6,727	6,595	5,900
Equipment maintenance	5243	-	203	53	-	-
Computer Equipment	5245	12,345	12,152	14,093	16,661	16,390
Traffic signal maintenance	5246	3,834	1,013	-	-	20,357
Vehicular Maintenance	5251	205	763	961	2,622	354
Street Painting Marking	5292	36,724	33,611	61,387	42,570	35,758
Other Property Related	5299	-	-	-	-	-
Data processing - tickets	5303	10,882	13,271	7,691	4,806	2,594
Eng./Architect. Svs	5304	-	-	-	-	-
Banking Services	5310	-	3,069	14,794	24,245	25,733
Staff Training Svs.	5318	-	-	-	1,000	-
Other Prof./Tech. Svs	5319	10,678	22,857	4,948	21,482	3,144
Telephone	5341	-	200	440	1,387	1,276
Postage	5342	957	1,269	732	598	281
Printing	5381	4,598	4,777	-	259	2,123
Advertising	5383	-	587	122	-	-
Radar Service	5384	723	1,555	1,613	1,382	1,479
Misc. Purchased Services	5399	-	3,961	11,831	27,259	23,014
Gasoline	5411	2,226	611	1,011	1,250	591
Printed Forms	5423	1,104	1,669	759	1,594	2,904
Office Supplies	5429	30	-	2,064	-	-
Painting Supplies	5434	1,469	562	-	-	-
Other Vehicle Supplies	5483	-	-	8	-	60
Other equipment supplies	5484	2,053	724	428	26	1,022
Sign materials	5541	38	97	101	70	28
Traffic safety devices & signs	5551	3,245	1,425	5,830	5,532	2,655
Miscellaneous Signs	5553	628	290	-	19,000	1,051
Uniforms	5582	-	-	-	1,440	6,510
Other Miscellaneous Supplies	5599	505	901	100	9	132
Intergovernmental assessmnt	5646	10,776	10,776	7,749	7,749	7,749
Total Supplies & Services		110,301	123,356	143,444	187,537	161,103
Capital Outlay						
Other Equipment Expense	5709	-	1,390	-	-	-
Highway Improvements	5841	-	9,277	2,878	1,200	-
Public Safety Equipment	5857	-	-	7,500	-	9,293
Meter Replacement	5866	3,099	2,588	50,197	-	-
Total Capital Outlay		3,099	13,255	60,575	1,200	9,293
Interfund transfers		62,943	64,192	66,869	67,138	70,942
Total expenditures		298,552	320,276	384,846	373,701	421,306
Surplus / Deficit		13,907	83,927	9,441	30,952	(98,267)
FUND BALANCE, JULY 1		160,230	174,137	258,064	267,506	298,458
FUND BALANCE, JUNE 30		174,137	258,064	267,506	298,458	200,191

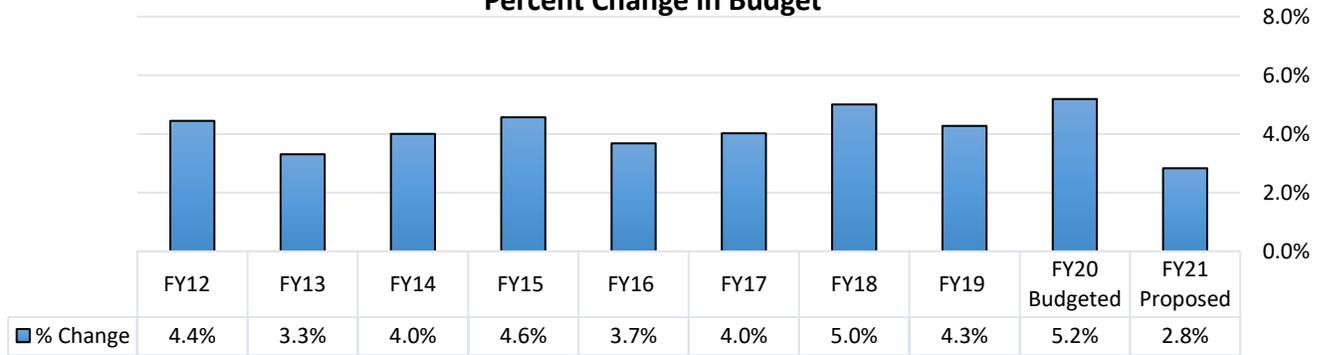
FY21 Financial Summary – Expenditures

Expenditures

Town Government

This budget category relates to all sections of Town Government services that are under the direction and control of the Town Manager in accordance with the Town Charter, including General Government, Finance, Planning and Land Management, Human Services, Public Safety and Public Works. It should be noted that the operating appropriation is comprised of the amount raised from the General Fund and amount transferred from other sources, primarily the Enterprise Funds, which pay for support services that Town Government departments provides. For example, the Light Plant relies on the Town Manager’s Office and the Finance Department to run its operations. In FY21, the General Fund portion of the Town Government budget is proposed to be \$26,017,179 and the total appropriation is \$29,129,710, which includes \$3,122,531 in transfers.

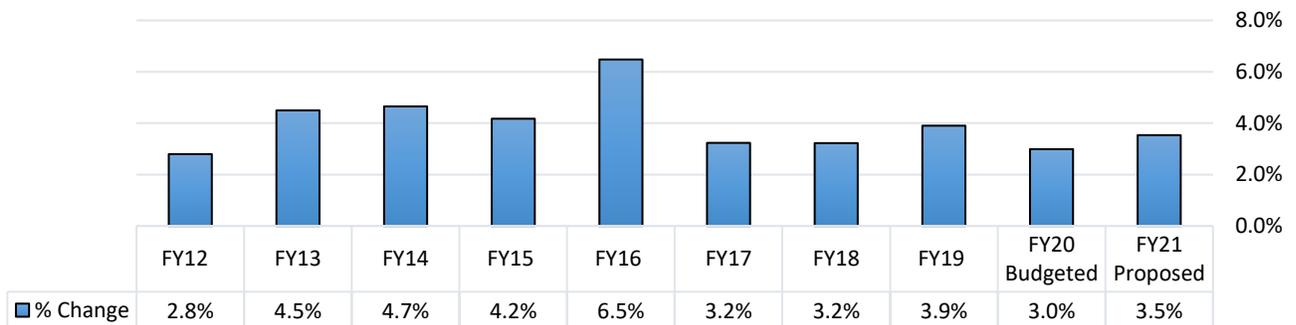
**Town Government General Fund Operations
Percent Change in Budget**



Concord Public Schools

The education of Concord students in grades K through 8 is provided by Concord Public Schools (CPS). Additional information about the CPS budget is found in School Section of this Budget Book and a more detailed analysis of this budget is presented by School Department, which is under the control and direction of a 5-member elected School Committee and management of the School Superintendent. The FY21 proposed operating budget totals \$40,782,874.

**Concord Schools (K-8)
Percent Change in Budget**

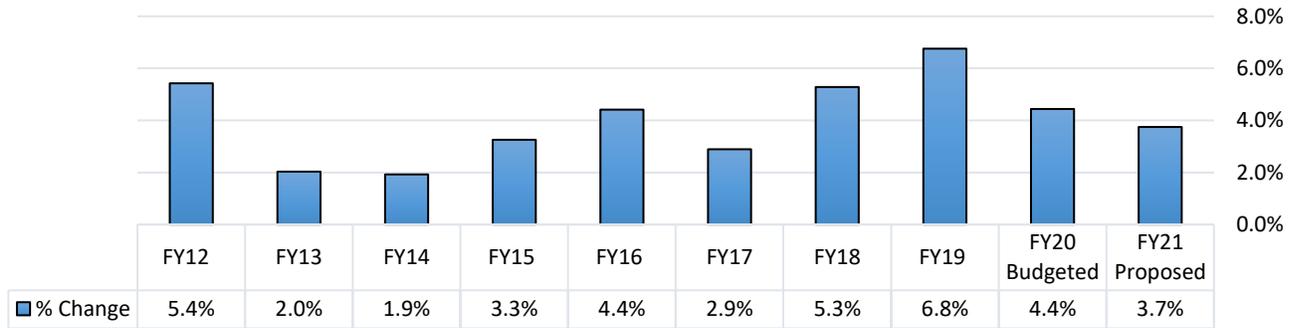


Concord-Carlisle Regional School District

FY21 Financial Summary – Expenditures

Since the Concord-Carlisle Regional School District (CCRS) is a separate political subdivision but not a separate taxing authority, the Town budget includes an assessment payable to CCRSD based on Concord’s share of the previous year’s enrollment figures. That assessment amount is shown in this category. In the School Section, there is additional information. Separate budget documents of the CCRSD supplied by the School Department provide a more detailed analysis of the Regional School District’s budget, which is under the control and direction of a 7-member elected School Committee and management of the School Superintendent. The FY21 assessment totals \$24,047,968, which includes \$20,746,322 for operating expenses and \$3,311,646 for debt service.

**CCRS Operating Assessment
Percent Change**



Minuteman Vocation Technical Regional School District

In a similar manner in which funds are transferred to the Concord-Carlisle Regional School District, the Town pays an assessment to the 10-town Minuteman Regional Vocational Technical School District calculated in part based on Concord’s enrollment. The FY21 proposed assessment is \$1,258,898, of which \$904,577 is for operating expenses and \$354,322 for debt services.

Joint Accounts (Town and CPS)

To take advantage of efficiencies and economies of scale, the Town has decided to combine certain accounts of the Town Government and the Concord Public Schools.

Group Insurance and OPEB: These accounts covers the Town’s financial responsibilities for employee health, dental, and basic life insurance for eligible current employees and retirees. The proposed FY21 budget includes \$6,622,337 for Group Insurance and \$1,500,000 for Other Post-Employment Benefits (OPEB).

Retirement: This account contains the Town’s portion of the annual funds transferred to the control of the Contributory Retirement System. With the exception of teachers, who are part of the State Teachers Retirement System, substantially all employees who work at least 25 hours per week are covered in accordance with Chapter 32 of the Massachusetts General Laws. The FY21 proposed budget is \$4,084,836.

Social Security / Medicare: All town and school employees hired after April 1, 1986 are subject to the 1.45% Medicare payroll tax. Employees who are not required to be members of the Town’s retirement system (part-time employees working fewer than 25 hours per week and other non-permanent employees) are covered by Social Security and are subject to the 6.2% payroll tax. By federal law, the Town must match all employees’ contributions. The FY21 proposed budget for these accounts is \$866,864.

FY21 Financial Summary – Expenditures

Other Fixed & Mandated Items: This category includes Property & Liability Insurance for the Town Government (not CPS) and Unemployment & Workers Compensation. The FY21 proposed budget totals \$520,500.

Town & CPS Debt Service within Levy Limit: The issuance of debt to finance capital expenditures for both the Town Government and the Concord Public Schools is authorized by Town Meeting (by two-thirds majority vote) and is managed by the Concord Finance Director. This account covers the repayment of associated principal and interest. The FY21 proposed budget is \$4,137,270.

Town & CPS Excluded Debt Service: With a positive two-thirds vote by Town Meeting and a majority vote at a Town elections, the Town is authorized to borrow funds that are not constricted by the limitation of Proposition 2 ½. The FY21 proposed budget for this debt service is \$3,037,078.

Other Obligations

There are several accounts that are assessments to other political jurisdictions for debt service.

CCRS D Debt and Excluded Debt: The Town is assessed for the annual debt service of Concord-Carlisle Regional School District. The FY21 proposed budget is \$3,311,646.

MMVTRSD Excluded Debt: The Town is assessed for the annual debt service of Minuteman Vocational Technical Regional School District. The FY21 proposed budget is \$354,322.

Items not subject to appropriation by Town Meeting

The total Town budget plan includes some items that are not subject to appropriation by Town Meeting. These include the following accounts:

State Assessments and Offsets: By state law, these state charges are not subject to Town Meeting appropriation but must be financed within constraints of Proposition 2 ½. The largest item is the assessment for the Massachusetts Bay Transit Authority (MBTA). The FY21 proposed budget is \$579,055.

Snow/Ice & Other Deficits: Because snow removal expense is unpredictable, state law permits deficit spending for this purpose as long as the appropriation in the Winter Maintenance account is at least as much as the previous year's appropriation. If the Winter Maintenance account goes into deficit due to snow events, this account provides a buffer to cover the shortfall and requires the amount to be added to the next year's tax levy within the limit. The FY21 proposed budget totals \$210,000.

Overlay: The Overlay account is the amount added to the property tax levy in excess of the sum required to meet appropriations, state assessments, and permitted deficits. The Overlay is used to cover property tax abatements and exemptions granted in each tax year by the Board of Assessors. The proposed amount is based upon historical experience and is added to the tax levy within the levy limit. The FY212 proposed budget totals \$500,000.

FY21 Financial Summary – Expenditures

Town Government Operating Budget Warrant Article

Town Government Operating Budget				
Item No.	Department	Fiscal 2019 Expenses	Fiscal 2020 Appropriation	Fiscal 2021 Proposal
General Government \$4,026,648 is 8.4% of Total				
1	A. Town Manager's Office	\$ 663,080	\$ 707,891	\$ 707,457
	B. Human Resources	443,069	480,780	474,854
	C. Information Systems	872,727	1,047,888	1,088,066
	D. Legal Services	629,462	250,000	344,585
	E. Town Meeting and Reports	85,247	100,250	101,225
	F. Economic Vitality & Tourism	4,519	89,238	112,400
	G. Facilities Management			
	G1. Facilities Administration	544,483	230,424	623,700
	G2. Parks and Playgrounds	-	125,294	127,560
	G3. Resource Sustainability	112,024	91,085	160,995
	G4. Town House	119,489	127,919	126,675
	G5. Visitor's Center and Restroom	7,245	18,114	29,765
	G6. 55 Church Street	56,128	104,859	109,376
	G7. 37 Knox Trail	16,261	19,581	19,991
	Subtotal	3,553,736	3,393,321	4,026,648
Finance \$2,373,592 is 4.9% of Total				
2	A. Finance Administration	\$ 579,739	\$ 725,917	\$ 610,697
	B. Treasurer-Collector	469,238	513,859	507,240
	C. Town Accountant	351,927	338,596	347,020
	D. Assessors	431,296	451,355	452,553
	E. Town Clerk	252,698	336,878	371,934
	F. Elections	56,017	42,653	76,176
	G. Registrars	7,421	7,374	7,971
	Subtotal	2,148,336	2,416,632	2,373,592
Planning and Land Management \$1,858,940 is 3.9% of Total				
3	A. Planning Administration	\$ 467,446	\$ 525,818	\$ 562,302
	B. Natural Resources	285,527	293,518	345,173
	C. Inspections	456,122	490,298	459,084
	D. Health	419,877	439,014	444,182
	E. 141 Keyes Road	38,699	56,583	48,199
	Subtotal	1,667,671	1,805,231	1,858,940

FY21 Financial Summary – Expenditures

Item No.	Department	Fiscal 2019 Expenses	Fiscal 2020 Appropriation	Fiscal 2021 Proposal
Human Services \$3,535,119 is 7.3% of Total				
4	A. Library	\$ 2,181,874	\$ 2,401,494	\$ 2,380,484
	B. Senior Services			
	B1. Senior Services	410,989	624,470	663,216
	B2. Harvey Wheeler Community Ctr.	82,935	89,787	93,548
	C. Recreation Services			
	C1. Recreation Services	108,376	121,260	118,882
	C2. Hunt Recreation Center	104,683	100,805	103,628
	D. Human Services	44,526	71,535	71,084
	E. Veterans Services	96,778	88,758	74,646
F. Ceremonies and Celebrations	22,426	19,030	29,631	
	Subtotal	3,052,588	3,517,139	3,535,119
Public Safety \$10,212,263 is 21.2% of Total				
5	A. Police Department	\$ 4,453,500	\$ 4,875,035	\$ 4,624,613
	B. Animal Control	25,734	27,236	27,500
	C. Police-Fire Station	224,990	226,773	231,869
	D. Fire Department	4,692,276	5,323,470	5,291,544
	E. Emergency Management	1,884	16,060	16,000
	F. West Concord Fire Station	16,949	24,898	20,738
		Subtotal	9,415,333	10,493,472
Public Works \$4,525,953 is 9.4% of Total				
6	A. Public Works Administration	\$ 423,951	\$ 446,181	\$ 446,983
	B. Engineering	572,668	696,029	684,215
	C. Highway Maintenance	1,181,219	1,521,160	1,536,162
	D. Winter Maintenance	610,001	625,000	640,000
	E. Parks and Trees	599,668	777,045	790,881
	F. Cemetery	198,268	250,286	257,789
	G. 133/135 Keyes Road	108,824	120,490	124,923
	H. Capital Assets			
	H1. Road Improvements	-	-	-
	H2. Drainage Program	-	-	-
	H3. Sidewalk Management	-	-	-
	H4. Heavy Equipment	-	-	-
	I. Street Lighting	41,250	57,400	45,000
	Subtotal	3,735,849	4,493,591	4,525,953

FY21 Financial Summary – Expenditures

Item No.	Department	Fiscal 2019 Expenses	Fiscal 2020 Appropriation	Fiscal 2021 Proposal
Unclassified \$810,000 is 1.7% of Total				
7	Employee Wellness A. Unused Sick Leave B. Public Safety Disability C. Employee Assistance Program Subtotal	\$ 90,000 - 7,477 97,477	\$ 90,000 2,500 7,500 100,000	\$ 65,000 2,500 7,500 75,000
8	Reserve Fund* * Transfers totaling \$225,000.00 were made to other accounts in Fiscal Year 2019.	-	225,000	225,000
9	Salary Reserve** ** Transfers totaling \$1,145,395 in FY2019 and \$861,726 in FY2020 were made to other accounts.	262,500	307,262	500,000
10	Land Fund Subtotal	10,000 369,977	10,000 642,262	10,000 810,000
TOWN GOVERNMENT SUBTOTAL Account 1-10		\$ 23,943,489	\$ 26,761,648	\$ 27,342,515
Joint (Town - CPS) \$20,768,885 is 43.2% of Total				
11	A. Group Insurance B. OPEB C. Property/Liability Subtotal	\$ 5,374,837 1,617,000 275,000 7,266,837	\$ 5,966,069 1,697,850 288,750 7,952,669	\$ 6,622,337 1,500,000 300,000 8,422,337
12	Unemployment/Workers' Comp. A. Unemployment Comp. B. Workers' Comp. Subtotal	83,185 126,711 209,896	110,000 100,000 210,000	110,000 110,500 220,500
13	Retirement	3,777,010	3,965,861	4,084,836
14	Social Security and Medicare	816,675	800,000	866,864
15	Debt Service A. Debt Within Levy Limit Town Principal and Interest CPS Principal and Interest Subtotal Interest on Notes Other Debt Expense Subtotal Within Levy Limit B. Excluded Debt Town Principal and Interest CPS Principal and Interest Less: Use of Stabilization Funds Subtotal Excluded Debt Total Debt Service	3,069,031 660,594 3,729,625 3,915 3,733,540 99,794 3,254,356 (275,000) 3,079,150 6,812,690	3,450,625 715,520 4,166,145 25,000 5,000 4,196,145 350,794 2,870,387 3,221,181 7,417,326	4,137,270 3,037,078 7,174,348
Total Joint (Town - CPS)		\$ 18,883,108	\$ 20,345,856	\$ 20,768,885
Total Appropriation		\$ 42,826,597	\$ 47,107,504	\$ 48,111,400

FY21 Financial Summary – Expenditures

Town Government

Proposed Interfund Transfers

The narrative and chart to the right present information about how the Town’s funds (e.g. General Fund and Other Funds) interact within the annual budget structure. This interaction occurs through Interfund transfers that pay for personnel and services from the General Fund departments. These Other Funds include Concord’s four Enterprise Funds, five Special Revenue Funds, and a grouping of Other Smaller Funds.

The Town’s fund structure is interconnected as “Non-General Fund” funds make transfers to pay for personnel and services from General Fund departments.

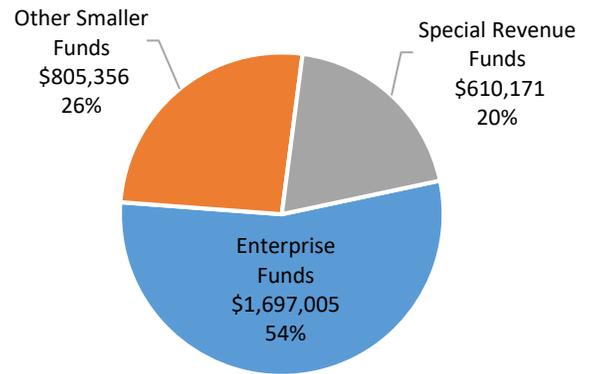
In FY21, the proposed transfers of funding between Town funds is budgeted to total \$3,112,531. This total is proposed to be paid to the General Fund from the Enterprise Funds (\$1,697,005), Special Revenue Funds (\$610,171), and Other Smaller Funds (\$805,356). The Other Smaller Funds are considered miscellaneous funding sources and include proposed funding from Retirement, Town Trustees, Sustainability Fund, Schools, Community Chest, state and federal grants, Regional Housing Services Office, stabilization funds, and other sources.

The chart to the right details these transfers further by showing where portions of funding originate from based on the above three groupings. For example, the General Government section of the General Fund is proposed to be funded with transfers from the Light Fund (\$392,823), Water Fund (\$134,386), Sewer Fund (\$55,910), Recreation Fund (\$195,872), Solid Waste Fund (\$10,819), Swim & Fitness Fund (\$40,096), and Other Smaller Funds (\$90,659). This \$920,565 is proposed to be transferred to various departments and divisions in the General Government portion of the General Fund. These transfers are further broken down into the newly reorganized General Government departments and divisions: Town Manager’s Office (\$257,573), Human Resources (\$167,242), Information Systems (\$189,346), Economic Vitality & Tourism (\$66,000), Facilities Administration (\$126,418), Parks & Playgrounds (\$16,327), Town House (\$19,010), 55 Church Street (\$65,254), and 37 Knox Trail (\$13,395).

Within the Town Manager’s Office’s budget, the Light Fund is proposed to pay a total of \$122,670, which is 17.3% of the total budget, for personnel and services rendered. The budget includes expenses relating to personnel and supplies needed for a fully function executive level office. The Light Plant pays for a portion of those expenses based on pre-determined personnel and non-personnel expense sharing calculations. For example, the Light Plant in FY21 is proposed to fund 17.0%, or \$108,699, of personnel expenses. This is calculated from 20% of the Town Manager’s, Public Information & Communications Manager’s, Administrative Manager’s, Senior Administrative Assistant’s, and Department Clerk’s proposed salaries; 10% of the Deputy Town Manager’s proposed salary; and 20% of all other personnel expenses. In addition, the Light Fund is also proposed to pay for 20% of all other related expenses, which includes Purchased Services, Supplies, and Other Charges. This totals \$13,971. This transfer of funding, \$122,670, is utilized to pay for the services provided by the Town Manager’s Office.

FY21 Proposed Interfund Transfers

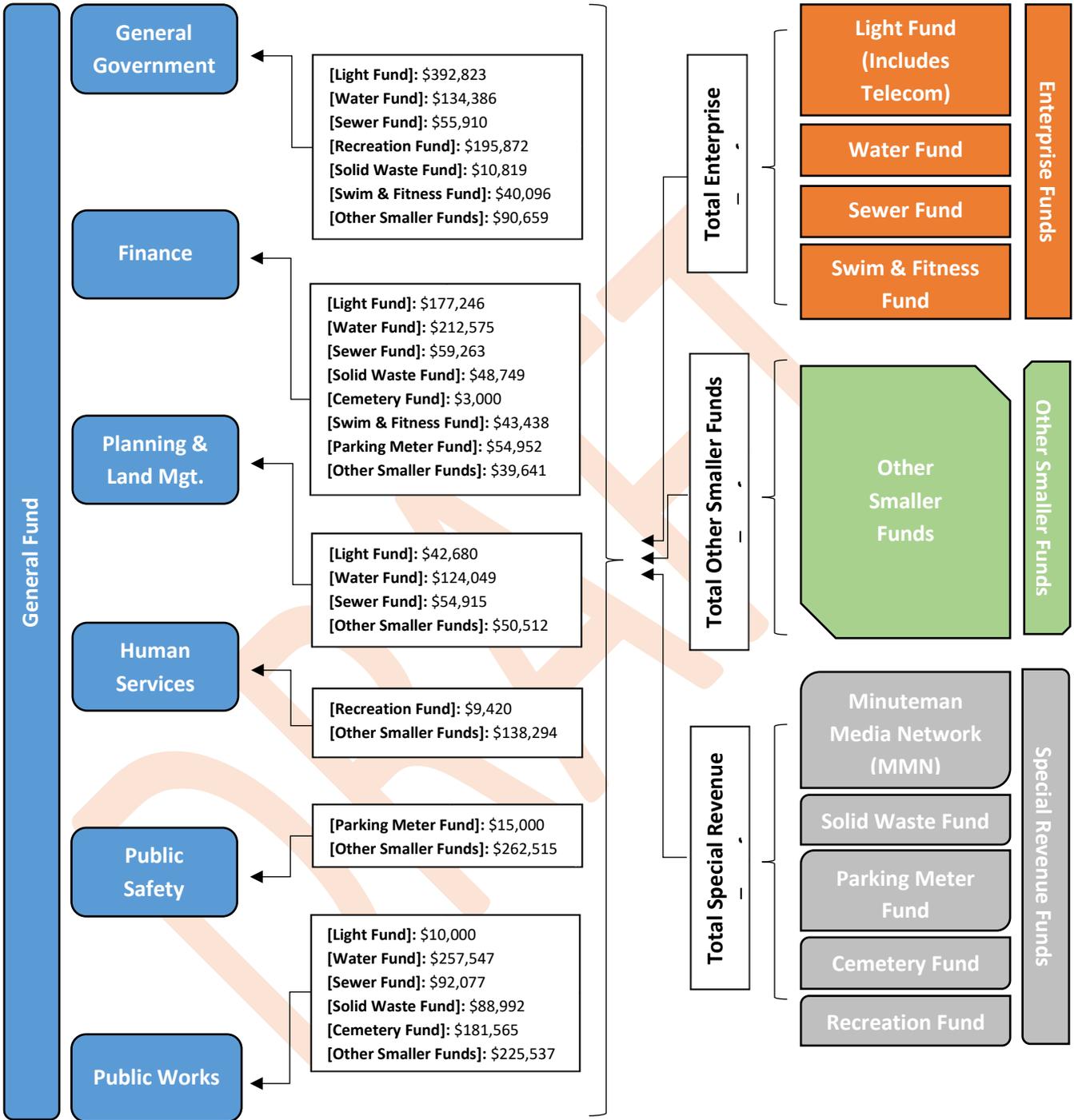
Totaling \$3,112,531



FY21 Financial Summary – Expenditures

FY21 Proposed Transfers

Total: \$3,112,531



FY21 Financial Summary – Expenditures

Proposed Staffing Changes

The FY21 proposed staffing levels represent a decrease in Full-Time Equivalents (FTEs) of 0.48 compared to FY20 budgeted levels. Total Town Government FTEs are proposed to reduce from 248.24 to 247.76.

Town Government Full-Time Equivalents (FTEs) 10-Year Budget History

Budget Unit	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21 Proposed	FY20-FY21 Change
1A Town Manager's Office	5.48	5.48	5.48	6.01	5.53	5.53	5.00	5.50	5.50	5.88	0.38
1B Human Resources	3.40	3.40	4.00	4.00	4.00	4.07	4.00	4.00	4.00	4.01	0.01
1C Information Systems	2.00	2.00	3.23	3.25	3.34	3.75	3.75	4.99	5.75	5.75	0.00
1D Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1E Town Meeting and Reports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1F Economic Vitality & Tourism	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.72	1.52	-0.20
1G1 Facilities Administration	1.35	1.35	1.00	1.00	2.00	2.02	3.02	4.00	6.00	6.00	0.00
1G2 Parks & Playgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.29	1.00	-0.29
1G3 Resource Sustainability	0.00	0.00	0.00	0.00	0.20	0.50	0.50	1.50	1.50	1.00	-0.50
1G4 Town House	1.00	1.00	1.02	1.02	1.02	1.01	1.00	1.00	1.00	1.00	0.00
1G5 Visitors' Center	0.00	0.00	0.13	0.13	0.13	0.04	0.15	0.00	0.00	0.00	0.00
1G6 55 Church Street	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.50	1.50	0.00
1G7 37 Knox Trail	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.00	0.00	0.00	0.00
2A Finance Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	7.50	6.00	-1.50
2B Treasurer-Collector	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
2C Town Accountant	5.00	5.00	5.25	5.25	5.50	5.50	5.50	5.50	3.50	3.50	0.00
2D Assessors	4.00	4.00	4.14	4.14	4.40	4.44	4.44	4.44	4.40	4.40	0.00
2E Town Clerk	3.43	3.43	3.45	3.45	3.45	3.45	3.45	3.45	3.60	4.60	1.00
2F Elections	0.58	0.58	0.31	0.82	0.32	0.81	0.23	0.98	0.79	1.19	0.39
2G Registrars	0.10	0.10	0.10	0.10	0.10	0.10	0.12	0.09	0.00	0.00	0.00
3A Planning Board of Appeals	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
3B Natural Resources	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3C Inspections	3.91	3.91	3.86	3.86	3.86	3.86	3.91	3.91	3.91	4.67	0.76
3D Health	4.94	4.94	4.92	4.94	5.39	5.66	5.66	5.66	5.66	5.50	-0.16
3E 141 Keyes Road	4.11	4.11	4.04	4.04	4.16	4.16	4.30	4.30	4.30	4.00	-0.30
4A Library	0.50	0.50	0.50	0.50	0.00	0.50	0.50	0.50	0.00	0.00	0.00
4B Senior Services	25.32	25.32	25.71	27.13	27.12	27.86	28.16	27.81	29.67	29.26	-0.41
4B1 Harvey Wheeler Community Ctr	6.22	6.22	7.89	8.50	8.93	9.06	9.31	9.86	10.72	10.59	-0.13
4C Recreation Services	1.38	1.38	1.41	1.02	1.02	1.02	1.02	1.00	1.00	1.00	0.00
4C1 Hunt Recreation Center	1.00	1.00	1.00	1.00	0.50	0.75	1.00	1.00	1.00	1.00	0.00
4D Human Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
4E Veterans' Services	0.00	0.00	0.00	0.00	1.48	1.48	1.48	1.49	1.00	1.00	0.00
4F Ceremonies	0.38	0.38	0.38	0.38	0.45	0.45	0.49	0.50	0.49	0.49	-0.01
5A Police Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5B Animal Control Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5C Police and Fire Station	0.50	0.50	0.50	0.50	0.03	0.03	0.03	0.03	0.03	0.00	-0.03
5D Fire Department	39.00	39.00	39.90	43.90	43.90	43.90	44.90	44.69	48.53	48.53	0.00
5E Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5F West Concord Fire Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6A CPW Administration	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
6B Engineering	7.10	7.10	7.10	7.10	7.00	7.00	7.00	7.00	7.00	7.23	0.23
6C Highway Maintenance	12.80	12.80	13.19	13.19	13.28	13.78	13.78	13.36	13.36	13.36	0.00
6D Winter Maintenance	1.82	3.66	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.72	-0.05
6E Parks and Trees	9.52	9.52	9.43	9.43	9.43	8.75	8.75	8.25	8.25	7.52	-0.73
6F Cemetery	2.81	2.81	1.47	1.47	1.47	1.19	1.19	1.19	1.19	1.24	0.05
6G 133 and 135 Keyes Road	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
6H1 Road Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6H2 Heavy Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6H3 Drainage Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6H4 Sidewalk Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6I Street Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals	213.95	215.79	217.48	224.20	227.08	229.76	230.73	237.07	248.24	247.76	-0.48

Δ to Previous Fiscal Year 3.59 1.84 1.69 6.72 2.88 2.68 0.97 6.34 11.17 -0.48

Proposed Budget Changes

FY21 Financial Summary – Expenditures

The principal actions recommended in this budget for each appropriation account are as follows:

1A Town Manager’s Office: The FY21 operating appropriation for the General Fund represents a proposed 5.6% increase from FY20. The Town Manager, Deputy Town Manager, Public Information & Communications Manager, Administrative Manager, Senior Administrative Assistant, and a Department Clerk staff the Town Manager’s Office. Proposed funding includes an additional funding for an increase in Department Clerk hours (\$14,222).

1B Human Resources: The FY21 operating appropriation for the General Fund is proposed to increase by 1.7% compared to FY20. Non-Personnel expenditures are proposed to be essentially level funded. The proposed FY21 budget includes \$6,086 in personnel savings primarily due to the reduction of planned overtime expenses.

1C Information Systems: The FY21 operating appropriation for the General Fund is proposed to increase by 4.7%. This is primarily due to a \$25,000 increase in proposed Purchased Services expenditures related to computer software maintenance and \$5,000 in computer equipment maintenance. Proposed expenditures include \$215,000 in technical support services.

1D Legal Services: The FY21 operating appropriation for the General Fund is proposed to increase by 37.8% compared to FY20. Proposed legal expenditures are estimated to total \$344,585.

1E Town Meeting and Reports: The FY21 operating appropriation for the General Fund is proposed to increase by 1.0% from FY20. The proposed budget allows for a four-session Annual Town Meeting in April 2021. It has been common in the past several years for a Special Town Meeting to take place, but funds are not budgeted for this purpose.

1F Economic Vitality & Tourism: The FY21 operating appropriation for the General Fund is proposed to increase by 1,225.7% compared to FY20. This proposed new division reorganizes and centralizes resources focused on the Town’s economic development and tourism industry. The proposed FY21 budget includes funding for an Economic Development & Tourism Coordinator (\$78,000) as well as \$20,000 for anticipated advertising and services related to Concord’s unique place in American history.

1G1 Facilities Administration: The FY21 operating appropriation for the General Fund is proposed to increase by 2.3% compared to FY20. FY21’s budget proposes a reorganization and realignment of Town resources into a Facilities Administration Division responsible for overseeing and monitoring the health of the Town House, Visitors’ Center, 133 & 135 Keyes Road, 141 Keyes Road, Police Fire Station, West Concord Fire Station, Hunt Recreation Center, Harvey Wheeler Community Center, 55 Church Street, and 37 Knox Trail. The Division is proposed to maintain its six personnel as well as incorporate facilities and building related supplies from the previously listed buildings.

1G2 Parks & Playgrounds: The FY21 operating appropriation for the General Fund is proposed to increase by 95.0%. This is primarily the result of a decrease in other funding support from the Resource Sustainability Fund. The proposed FY21 budget includes \$20,000 for White Pond support as well as other increases in Purchased Services (\$11,965) and Supplies (\$1,850) for Town-wide park maintenance and improvements.

1G3 Resource Sustainability: The FY21 operating appropriation for the General Fund is proposed to decrease by 18.7% compared to FY20. This is primarily the result of Personnel Services savings due to the shift of the Energy Conservation Coordinator position’s funding (\$38,015) entirely to the Concord Municipal Light Plant. The FY21 proposed budget includes \$50,000 in funding matches for specific grants.

FY21 Financial Summary – Expenditures

1G4 Town House: The FY21 operating appropriation for the General Fund is proposed to decrease by 1.0% compared to FY20 due savings resulting from a decrease in overtime expenditures (\$4,412).

1G5 Visitors' Center: The FY21 operating appropriation for the General Fund is proposed to increase by 64.3%. This increase is primarily the result of a proposed \$10,000 increase in available Custodial Services funding for an anticipated need of a year round cleaning contract.

1G6 55 Church Street: The FY21 operating appropriation for the General Fund is proposed to increase by 102.4%. The FY21 proposed budget includes additional funding for the expected wage increases for the Building Maintenance Custodian and smaller increases in Purchased Services (\$1,418) and Supplies (\$1,700).

1G7 37 Knox Trail: The FY21 operating appropriation for the General Fund is proposed to increase by 2.1%. The building is currently being utilized by the School Transportation Department and the Regional Housing Service Office (RHSO).

2A Finance Administration: The FY21 operating appropriation for the General Fund is proposed to increase by 1.0%. The Department includes the Finance Director, Budget and Purchasing Director, Assistant Treasurer, Budget Analyst, Administrative Systems Analyst, and Finance Assistant. The FY21 budget is proposed to include \$3,410 Finance Committee related expenses.

2B Treasurer-Collector: The FY21 operating appropriation for the General Fund is proposed to decrease by 2.6% compared to FY20. This proposed decrease is the result of planned Personnel Services savings (\$6,619) due to the hiring of new employees last fiscal year below the budget position's funding.

2C Town Accountant: The FY21 operating appropriation for the General Fund is proposed to increase by 3.2%. This Department contains the Town Accountant, Assistant Town Account, Senior Account Clerk, and an Account Clerk. The proposed budget includes \$72,100 for audit related expenses.

2D Assessing: The FY21 operating appropriation for the General Fund is proposed to increase by 0.3%. The proposed increase is the result of anticipated wage and salary increase as Purchased Services, Supplies, and Other Charges are level funded.

2E Town Clerk: The FY21 operating appropriation for the General Fund is proposed to increase by 10.5% compared to FY20. The proposed budget includes an additional \$27,396 to fund the Municipal Archivist's position that was hired during FY20. The proposed budget also included an additional \$5,264 for out-of-state conference related expenses.

2F Elections: The FY21 operating appropriation for the General Fund is proposed to increase by 67.8%. The amount required to fund the Elections account is dependent on the number of federal, state, and local elections held in a given year. In FY21, the expected elections included a Town election, State Primary election, and a State/Presidential Final election. This results in a General Fund increase of \$28,938.

2G Registrars: The FY21 operation appropriation for the General Fund is proposed to increase by 13.0%. This account provides resources to register voters, conduct the Annual Town Census, and certify nomination papers and petitions.

3A Planning Administration: The FY21 operating appropriation for the General Fund is proposed to increase by 7.2% compared to FY20. Since the FY14 budget presentation, the Zoning Board of Appeals budget has been incorporated into the Planning Division budget. The Planning Administration budget contains funding for the Historic Districts Commission and the Historical Commission. Proposed funding also includes resources for Transportation Services (\$56,000) and RHSO support (\$20,000).

FY21 Financial Summary – Expenditures

3B Natural Resources: The FY21 operating appropriation for the General Fund is proposed to increase by 17.6%. The majority of increase is the result of a newly proposed Land Manager position (\$62,640) that has a General Fund impact of \$49,673. This position's responsibilities would include developing and implementing Land Management Plans for conservation parcels, field and trail management, implementation and enforcement of the Tree Preservation Bylaw, and other duties.

3C Inspections: FY21 operating appropriation for the General Fund is proposed to decrease by 6.4%. Proposed savings due to a result in a reduction of Assistant Local Inspector hours. Most of the allocation in this account goes toward funding the Building Inspections staff, which includes the full-time positions of Building Commissioner, Local Inspectors (2.60 FTEs), and Administrative Assistant.

3D Health: The FY21 operating appropriation for the General Fund is proposed to increase by 1.8% compared to FY20. The proposed budget includes Personnel Services savings resulting from the contracting of public health nurse responsibilities to Emerson Hospital Home Care (\$16,225) under the Medical Hospital Services account line. The budget also includes \$3,200 for the software maintenance related to the Health Division's use of an electronic food code software system.

3E 141 Keyes Road: The FY21 operating appropriation for the General Fund is proposed to decrease by 14.8% compared to FY20. This budget includes funding for the Purchased Services such as custodial services, utilities, telephone, and other needs to operate the building on an annual basis.

4A Library: The FY21 operating appropriation for the General Fund is proposed to decrease by 0.9%. This is primarily the result of salary savings of \$31,949 due to retirements and hiring of replacement personnel below the previous position's budgeted wage or salary. As set forth in a long-standing agreement, the Trustees of the Concord Free Public Library Corporation, which owns the Main library and the Fowler Branch, are responsible for maintenance and capital improvements of the buildings and grounds; the Town covers the operating costs.

4B1 Senior Services: The FY21 operating appropriation for the General Fund is proposed to increase by 7.2%. The increase is primarily a result of the proposed wage increase totaling \$25,000 for the Van Drivers, Geriatric Nurse, Outreach Coordinators, Social Service Supervisor, and Volunteer Coordinator to bring their wage rates more in-line with current market rates.

4B2 Harvey Wheeler Community Center: The FY21 operating appropriation for the General Fund is proposed to increase by 4.2%. The proposed budget includes an additional \$2,000 for the maintenance of various pieces equipment. The Harvey Wheeler Community Center continues to be a great resource for the Town in providing space for the Senior Services office, as well as a meeting area for Town departments, not-for-profit groups, and private individuals.

4C1 Recreation Services: The FY21 operating appropriation for the General Fund is proposed to decrease by 2.0 % due to the ending of temporary duties assigned to the Recreation Director. The General Fund is proposed to assume all costs the position's salary.

4C2 Hunt Recreation Center: The FY21 operating appropriation for the General Fund is proposed to increase by 3.0% from FY20. This increase is mainly due to a proposed increase in Rideout Fieldhouse expenses totaling \$2,250.

4D Human Services: The FY21 operating appropriation for the General Fund is proposed to increase by 14.4%. This is primarily due to a decrease in funding support from the Concord Carlisle Community Chest for the Community Services Coordinator position.

FY21 Financial Summary – Expenditures

4E Veterans Services: The FY21 operating appropriation for the General Fund is proposed to decrease by 15.9%. This is a result of the predicted decrease in veterans' benefits costs by \$15,724 to \$38,000 needed to serve fewer eligible beneficiaries.

4F Ceremonies and Celebrations: The FY21 operating appropriation for the General Fund is proposed to increase by 55.7%. The proposed budget includes an additional \$2,750 for general marketing and other miscellaneous supplies as well as \$9,000 for planned police detail overtime.

5A Police Department: The FY21 operating appropriation for the General Fund is proposed to decrease by 4.7%. These proposed Personnel Services savings totaling \$258,310 are primarily the result of new hires due to vacancies from retirements. The proposed budget includes a request of \$51,073 for an additional Dispatcher to increase coverage during overnight hours.

5B Animal Control: With the enactment of State legislation in 2012, each municipality was required as of October 31, 2012 to appoint an animal control officer. Concord has contracted with a private vendor to provide all animal control services for compliance with the regulations. The FY21 operating appropriation for the General Fund is proposed to increase by 1.0% to \$27,500.

5C Police Fire Station: The FY21 operating appropriation for the General Fund is proposed to increase by 2.3%. This budget funds the operations of the Police and Fire Department headquarters at 209 Walden Street.

5D Fire Department: The FY21 operating appropriation for the General Fund is proposed to increase by 1.33%. The proposed budget includes \$145,880 in stabilization funding to lessen the impact of hiring four additional fire fighters and their equipment during FY20 to staff the West Concord facility around the clock. In addition, the budget also includes the promotion of four fire fighters to lieutenant to fulfill necessary manpower and safety protocols and regulations at incidents.

5E Emergency Management: The FY21 operating appropriation for the General Fund is proposed to decrease by 0.4% due to a decrease in Purchased Services.

5F West Concord Fire Station: The FY21 operating appropriation for the General Fund is proposed to decrease by 16.7% due to a decrease in Purchased Services. This budget funds the operations of the West Concord Fire Station located at 1201 Main Street.

6A Public Works Administration: The FY21 operating appropriation for the General Fund is proposed to increase by 0.1%. Public Works Administration includes the CPW Director, Management Analyst, Administrative and Special Projects Coordinator, and an Administrative Assistant.

6B Engineering: The FY21 operating appropriation for the General Fund is proposed to decrease by 2.8% due to salary savings result from new hires. The Engineering Division has a Town Engineer, Assistant Town Engineer, two Public Works Engineers, Associate Engineer, GIS / IT Program Analyst, and Administrative Assistant.

6C Highway Maintenance: The FY21 operating appropriation for the General Fund is proposed to increase by 1.4% due to increases in Purchased Services (\$10,068), Supplies, (\$6,632), and Other Charges (\$1,760).

6D Winter Maintenance: The FY21 operating appropriation for the General Fund is proposed to increase by 2.4% to 640,000. If the actual FY21 expenditures exceeds the budgeted amount, the Town is allowed by State statute to add the difference to the following year's tax levy. The FY21 budget plan provides room for a \$210,000 overrun of the \$625,000 FY20 appropriation.

FY21 Financial Summary – Expenditures

6E Parks & Trees: The FY21 operating appropriation for the General Fund is proposed to increase by 12.7%. This is primarily due to a decrease in Recreation Fund support (\$40,000) for the support and maintenance of several Town parks and fields.

6F Cemetery: The FY21 operating appropriation for the General Fund is proposed to increase by 7.8%. The Cemetery Fund supports the Cemetery Division by providing resources for 65% of all operating expenditures and 100% of all capital improvements.

6G 133 & 135 Keyes Road: The FY21 operating appropriation for the General Fund is proposed to increase by 4.0% due to increase in Custodial Services expenses and other minor Purchased Services.

6H1 Road Improvements: The General Fund proposed funding for road improvements is \$100,000. With additional amounts of \$678,000 expected from the State (Chapter 90 Funds) and \$1,730,000 in borrowing, the total FY21 amount for road improvements is recommended to be \$2,508,000.

6H2 Drainage Program: The FY21 funding plan includes \$105,000 for drainage improvements and \$100,000 for culvert improvements.

6H3 Sidewalk Management: The FY21 funding plan includes \$125,000 for the maintenance of the Town's sidewalks program.

6H4 Heavy Equipment: The FY21 funding plan includes \$335,000 for the Town's well-planned schedule of equipment replacement. This represents a \$10,000 increase from FY20.

6I Street Lights: The FY21 operating appropriation for the General Fund is proposed to decrease by 21.8% due to use of more energy efficient streetlights that result in electric utility savings.

7 Town Employee Benefits: The proposed budget provides a total of \$75,000, with \$65,000 to cover unused sick leave buyback for some employees at retirement. This payment is restricted to non-union employees hired prior to July 1, 1992 and to uniformed Police and Fire personnel subject to the collective bargaining agreements. In all eligible cases, the benefit is capped at 62 days (65 for firefighters). This account also funds the Employee Assistance Program and certain medical costs for police and fire retirees for accidental disability expenses.

8 Reserve Fund: As budgets remain tight due to the economic situation and there are fewer resources available to cover unexpected events, the Reserve Fund appropriation becomes a crucial part of the budgeting process. By statute, this fund is to be used to meet "extraordinary or unforeseen expenditures" as approved by the Finance Committee. A funding level of \$225,000 is proposed for this purpose, unchanged from FY20.

9 Salary Reserve: The allocation in this account makes resources available for the funding of collective bargaining agreements. In addition, the account provides for a market adjustment to the pay scales and a step and merit adjustment to the salary schedules applicable to non-union employees effective July 1, 2020. Transfers from this account to the individual departmental operating accounts are reported to the Finance Committee and Select Board in accordance with the vote of Town Meeting adopting the budget article. This account is proposed to be funded at \$500,000 in order also to provide resources for such compensation adjustments for union and non-union staff and to provide funds for collective bargaining agreements that are not settled.

10 Land Fund: The budget is level funded at \$10,000 for FY21 and is used to facilitate the acquisition of land.

11A Group Insurance: The budget anticipates a \$656,268 increase in the General Fund appropriation required for FY21 group insurance costs supported by the General Fund. As part of the 17-member Minuteman Nashoba

FY21 Financial Summary – Expenditures

Health Group, the Town is self-insured for employee health coverage and the cost directly reflects actual claims experience.

11B Other Post-Employment Benefits (OPEB): With the FY13 budget, Other Post-Employment Benefits (OPEB) has been separated into its own line item due to the increasing importance of recognizing and funding this liability. The OPEB liability primarily consists of the present value of the Town’s portion of future retiree health care cost. That is, in addition to the amount allocated to pay for the current health care cost of retirees, there is also a liability for the future health care cost for Town Government and Concord Public School retirees. This liability is referred to as the Town Government’s Annual Net OPEB Liability (NOL). To adequately fully fund this liability by 2039, the Town is proposing that the FY21 Town budget allocates \$1,500,000.

11C Property & Liability Insurance: This account funds property insurance coverage for all Town-owned buildings and contents, vehicles, boilers and machinery; liability coverage for Town officials; and special risk coverage for police and fire personnel. Insurance policies cover the Concord Public Schools, the Concord-Carlisle Regional High School, 51 Walden Street (Friends of the Performing Arts in Concord - "FOPAC"), the Emerson Building ("Emerson Umbrella"), and all properties of Town departments including assets of the Town enterprises (Light, Water, Sewer, Beede Pool). For FY21, General Fund support is proposed to increase by \$11,250 to \$300,000.

12 Unemployment & Workers Compensation: An amount of \$110,000 is proposed for the Unemployment Compensation account. The Town pays only for actual claimants, not as a percent of payroll (since the minimum available “experience rating” percentage would be in excess of our actual historical costs). In addition, an amount of \$110,500 is proposed for Worker’s Compensation costs; this amount funds a stop-loss reinsurance policy covering wage and other claims and the payment of miscellaneous medical expenses resulting from employee injury on the job. Coverage of unemployment and workers compensation applies to both Town and Concord Public School employees.

13 Retirement: Since the sharp economic downturn in the financial markets during the fall of 2008, assets of the Concord Retirement System have recovered from their previous peak reached in October 2007. At the most recent biennial actuarial valuation as of January 1, 2019, Concord has a funded ratio of 90.6% and expects to reach full funding status by the year 2030.

In FY21, the General Fund appropriation is projected at 4,084,836, an increase of 3.0% from FY20 and consistent with the funding schedule. The retirement system is a “Defined Benefit” plan that provides a pension benefit based upon the highest three-year average annual covered pay and years of service (highest five years for members on and after April 2, 2012).

14 Social Security & Medicare: The General Fund cost for the Town’s share of Social Security and Medicare cost is projected to increase by 8.3%, to \$866,864. The Town pays 6.2% of the lower of an employee’s total wages or \$127,200 toward Social Security for those employees not covered by the Concord Retirement Board and 1.45% of the regular earnings of covered employees for Medicare.

15 Debt Service: This item includes the appropriation for Town and CPS debt service within the levy limit and outside the levy limit (excluded debt). Most of the excluded debt is to cover the cost of construction of the three new elementary schools. For debt service, the FY21 budget proposes allocating \$7,174,348, which includes \$4,137,270 for debt service within the levy limit and \$3,307,078 for excluded debt. The excluded debt to pay for the construction of the new high school is budgeted as part of the assessment from the Concord-Carlisle Regional School District.

FY21 Financial Summary – Capital Outlay

Capital Overview

Capital expenditures are the use of funds to acquire or enhance productive assets, such as structures, land, and equipment (including related plans, designs, and studies), which have a life expectancy of at least 2-years and a cost of at least \$5,000, and procured with the intention of increasing service capacity or efficiency. These are known as Capital Outlay Projects. If an item or project is over \$100,000 with a life of expectancy of at least 5-years, then it can utilize debt as its funding source. These are known as Borrowing Projects.

Each fiscal cycle, Concord goes through a 5-Year Capital Improvement Program review and design where departments and their divisions can submit capital outlay requests for review and possible approval. These capital improvements can range from the purchase of new equipment for the Police and Fire departments to building improvements at the Harvey Wheeler Community Center or even Concord Public Schools equipment and materials. In addition, the Concord also plans its debt-financed projects, and these are often larger improvements like road and parking lot reconstruction, purchase of fire trucks, or large energy efficiency upgrades to Town buildings during the annual process.

Proposed FY21 Capital Outlay Projects supported within the Levy Limit from Town government departments total \$1,787,195 and \$900,000 for Concord Public Schools. Proposed Borrowing Projects supported within the Levy Limit total \$4,350,000.

Capital Improvement Program FY21 – FY25

FY21 General Fund Component

1. Borrowing authorizations submitted to the 2019 Annual Town Meeting

- General Fund only
- Future tax-supported debt service to be funded within the Levy Limit

The debt service for these borrowings will be supported by the allocation of funds in future years to the Debt Service account. These authorizations are not proposed to be subject to a Proposition 2½ Debt Exclusion vote.

2. Capital Outlay - expenditures for capital purposes funded from current resources

- Town Government Departments (accounts #1-34): \$ 1,787,195
 - Concord Public Schools: + 900,000
- \$ 2,687,195**

Capital Financing Policy for General Fund – within the Levy Limit portion

Target: 7% to 8% of the total budget net of excluded debt levy

Total FY21 Proposed Guideline Budget:	\$ 117,487,391
Less excluded debt:	- 6,703,046
Proposed Budget Net Excluded Debt:	\$ 110,784,345

Target Range of 7% to 8% of Net Budget: **\$7,754,904 to \$8,862,748**

FY20 Proposed Plan:

Debt Service (“within levy limit” portion):	\$ 4,137,270
Capital outlay, Town Departments:	1,787,195
Capital outlay, Concord Public Schools:	+ 900,000
Total General Fund Capital Investment:	\$ 6,824,465

Resulting % of Total Budget Net Excluded Debt: **6.2%**

FY21 Financial Summary – Capital Outlay

Town Government Capital Budget Warrant Article

If Town Meeting adopts Article 10 - *Capital Improvement and Debt Plan*, the following amounts will be authorized for Capital Outlay and Borrowed Funds. Capital Outlay uses current-year resources to fund capital projects and borrowed funds use future resources to fund capital projects.

Capital Outlay

General Government

1C. Information Systems	Technology Upgrades	\$195,000
1G1. Facilities Administration	Building Improvements	\$79,832
1G3. Resource Sustainability	Conservation Improvements	\$155,000

Human Services

4A. Library	Technology Upgrades	\$10,000
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Public Safety

5A. Police Department	Vehicles and Equipment	\$165,000
5D. Fire Department	Vehicles and Equipment	\$202,363

Public Works

6B. Engineering	System Improvements	\$85,000
6C. Highway Maintenance	Highway Improvements	\$40,000
6E. Park and Trees	Park Improvements	\$90,000
6H1. Road Improvements	Road Improvements	\$100,000
6H2. Drainage Program	Drainage Improvements	\$205,000
6H3. Sidewalk Management	Sidewalk Improvements	\$125,000
6H4. Heavy Equipment	Vehicles and Equipment	\$335,000

Capital Outlay Total **\$1,787,195**

Borrowed Funds

General Government

1G2. Parks & Playgrounds	Emerson Playground Improvements	\$200,000
	Gerow Improvements	\$600,000
	Rideout Park Improvements	\$195,000
	Warner's Pond Dredging	\$500,000
	White Pond Improvements	\$600,000

Public Safety

5D. Fire Department	Ambulance #2 Replacement (2011)	\$275,000
	Ladder #1 Refurbishment (2012)	\$250,000

Public Works

6A. Public Works Admin.	Road and Parking Lot Reconstruction	\$1,730,000
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Borrowed Funds Total **\$4,350,000**

FY21 Financial Summary – Capital Outlay

Capital Outlay Overview

The following are General Fund recommendations for the capital outlay and special project items:

Acct # - Account Title

1C Information Systems: The proposed funding level for the Town-wide Technology Fund is \$195,000. This fund is crucial in maintaining current technology throughout the Town departments. In addition, the funds are proposed to go toward supporting the basic network infrastructure linking all Town buildings and connecting more than 250 desktop computers to a secure and reliable network.

1G1 Facilities Administration: The Facilities Management Fund established in FY05 provides a central pool of funds to monitor building conditions, establish renovation priorities, and fund repairs and improvements. However, FY21's budget proposes a reorganization and realignment of Town resources into a Facilities Administration Division responsible for overseeing and monitoring the health of the Town House, Visitors' Center, 133 & 135 Keyes Road, 141 Keyes Road, Police Fire Station, West Concord Fire Station, Hunt Recreation Center, Harvey Wheeler Community Center, 55 Church Street, and 37 Knox Trail. Included in this reorganization is the consolidation of \$79,832 of proposed building improvement funds for various maintenance and improvement projects.

1G3 Resource Sustainability: The Resource Sustainability Fund established in FY13 provides supplemental funding for town-wide energy efficiency projects and improvements. In FY21, the Fund is proposed to receive \$155,000 for various conservation improvement projects.

4A Library: The FY21 CIP proposes to provide the Library with \$10,000 for public access computer equipment replacement and other technology related improvements.

5A Police Department: \$140,000 is being proposed to be utilized for the replacement of four police utility vehicles as well as \$25,000 for the replacement of public safety equipment.

5D Fire Department: The FY21 CIP proposes for the Fire Department \$25,000 for miscellaneous equipment replacement, \$20,000 for the replacement of one fire vehicle, \$15,000 for turnout gear replacement, \$5,000 self-contained breathing apparatus cylinder replacement, \$10,000 for supply hose replacement, and \$127,363 for the replacement of two fire alarm receivers and decoders in the dispatch center.

6B Engineering: The Engineering Division is proposed to receive \$85,000 for various systems improvements. These include \$20,000 for the continued enhancement of the Town's Geographic Information System (GIS), \$25,000 for sustainable drainage improvements, \$10,000 for NPDES permit compliance, \$10,000 for the upgrade of traffic control devices at intersections, and \$20,000 for federal/state mandated street sign replacement.

6C Highway Maintenance: The FY21 CIP includes \$15,000 for guardrail replacement, \$5,000 for small equipment, and \$20,000 for the replacement of the CPW fuel dispenser system.

6E Parks & Trees: The Parks & Trees Division is proposed to receive \$25,000 for public shade trees, \$62,500 for turf improvements, and \$5,000 for small equipment.

FY21 Financial Summary – Capital Outlay

6H1 Road Improvements: The General Fund proposed funding for road improvements is \$100,000. With the addition of \$1,730,000 in borrowed funds as well as \$678,000, the Town is proposing \$2,508,000 in recommended road improvements for FY21.

6H2 Drainage Program: The FY21 CIP proposes a level funding of \$205,000 for drainage and culvert improvement on Town roads.

6H3 Sidewalk Management: The proposed FY21 budget calls for the level funding Town maintenance and sidewalk improvements at \$125,000.

6H4 Heavy Equipment: The proposed Public Works budget includes \$335,000 in funds for the well-planned replacement of equipment.

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FY21 Financial Summary – Capital Outlay

Capital Outlay Plan (Continued)

Acct #	Ref#	CODE	Item	FY2020		FY2021		FY2022		FY2023		FY2024		FY2025		Total Recommended	Total Deferred
				Requested	Recommended												
			Public Safety														
			Police Department														
5A	D-1		Police Vehicles	105,000	105,000	140,000	140,000	105,000	105,000	140,000	140,000	105,000	105,000	152,000	152,000	642,000	0
5A	D-2		Public Safety Equipment	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	30,000	60,000	30,000	30,000	175,000	(30,000)
5A	D-3		Bulkhead Vest Replacement	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	0
5A	D-4		Computer/Modem Upgrades	40,000	40,000											0	0
5A	D-5		Cruiser Laptop Replacement	35,000	35,000											0	0
5A	D-6		Avon Body Cameras	13,000	13,000											0	35,000
5A	D-7		Avon Vehicle Cameras	10,200	10,200											0	13,000
5A	D-8		AED Defibrillator Replacement													0	0
			Fire Department														
5D	D-9		Miscellaneous Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	125,000	0
5D	D-10		Fire Vehicles	150,000	150,000	20,000	20,000	50,000	50,000	25,000	25,000	25,000	25,000	25,000	25,000	120,000	30,000
5D	D-11		Turnout gear replacement	81,000	18,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	75,000	6,000
5D	D-12		SCBA	240,000	0	0	0	30,000	30,000	20,000	20,000	20,000	20,000	170,000	170,000	225,000	15,000
5D	D-13		SCBA Cylinder Replacement	29,000	6,000	5,000	5,000	6,000	6,000	5,000	5,000	6,000	6,000	6,000	6,000	27,000	2,000
5D	D-14		Supply hose replacement	10,000	10,000	10,000	10,000									10,000	0
5D	D-15		Medical equipment upgrade	15,000	15,000			25,000	25,000	15,000	15,000	15,000	15,000	20,000	20,000	110,000	0
5D	D-16		Upgrade Community AED's	35,000	35,000			15,000	15,000							15,000	0
5D	D-17		Breathing Air Compressor	265,000	127,363	160,000	160,000	35,000	35,000							35,000	0
5D	D-18		Fire Alarm Receiving Equipment														0
			PUBLIC WORKS														
			Engineering														
6B	E-1		GIS System	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	100,000	0
6B	E-2		Sustainable Infrastructure	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	125,000	0
6B	E-3		NPDES Permit Compliance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000	0
6B	E-4		Traffic Control Devices	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	60,000	40,000
6B	E-5		Street sign replacement	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	100,000	0
			Highway Maintenance														
6C	E-6		Guardrail Replacement	20,000	15,000	20,000	15,000	20,000	15,000	20,000	15,000	20,000	15,000	15,000	15,000	75,000	25,000
6C	E-7		Small Equipment	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	25,000	12,500
6C	E-8		Fuel Dispenser	20,000	20,000	20,000	20,000									20,000	0
			Parks & Trees														
6E	E-9		Public Shade Trees	40,000	25,000	40,000	25,000	50,000	25,000	50,000	25,000	50,000	35,000	35,000	35,000	145,000	95,000
6E	E-10		Turf/Improv./ Park Rehab	100,000	62,500	100,000	62,500	100,000	50,000	100,000	50,000	100,000	50,000	50,000	50,000	262,500	237,500
6E	E-11		Small Equipment	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	25,000	12,500
			Capital Assets														
6H1	E-12		Road Reconstruction	100,000	100,000	100,000	100,000	110,000	100,000	110,000	100,000	110,000	110,000	110,000	110,000	520,000	20,000
6H2	E-13		Drainage Improvements	105,000	105,000	105,000	105,000	115,000	110,000	115,000	110,000	115,000	110,000	115,000	110,000	545,000	20,000
6H2	E-14		Culvert Improvement	540,000	100,000	100,000	100,000	110,000	102,500	110,000	102,500	110,000	105,000	110,000	515,000	25,000	
6H3	E-15		Sidewalks - Maintenance	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	625,000	0	
6H4	E-16		Vehicles and Heavy Equipment	375,000	325,000	415,000	335,000	495,000	350,000	420,000	350,000	490,000	375,000	485,000	375,000	1,785,000	490,000
			GENERAL FUND TOTAL	2,956,755	1,945,000	2,354,550	1,789,695	2,414,550	1,861,283	2,418,550	1,935,734	2,763,300	2,013,163	2,639,467	2,093,690	9,336,202	2,864,215
			Target	1,945,000	1,945,000	1,789,695	1,789,695	1,861,283	1,861,283	1,935,734	1,935,734	2,013,163	2,013,163	2,093,690	2,093,690	9,693,565	
			Surplus (Deficit)	1,011,755	0	564,855	0	553,267	0	482,816	0	-750,137	0	-545,777	0	357,633	-2,864,215

FY21 Financial Summary – Debt

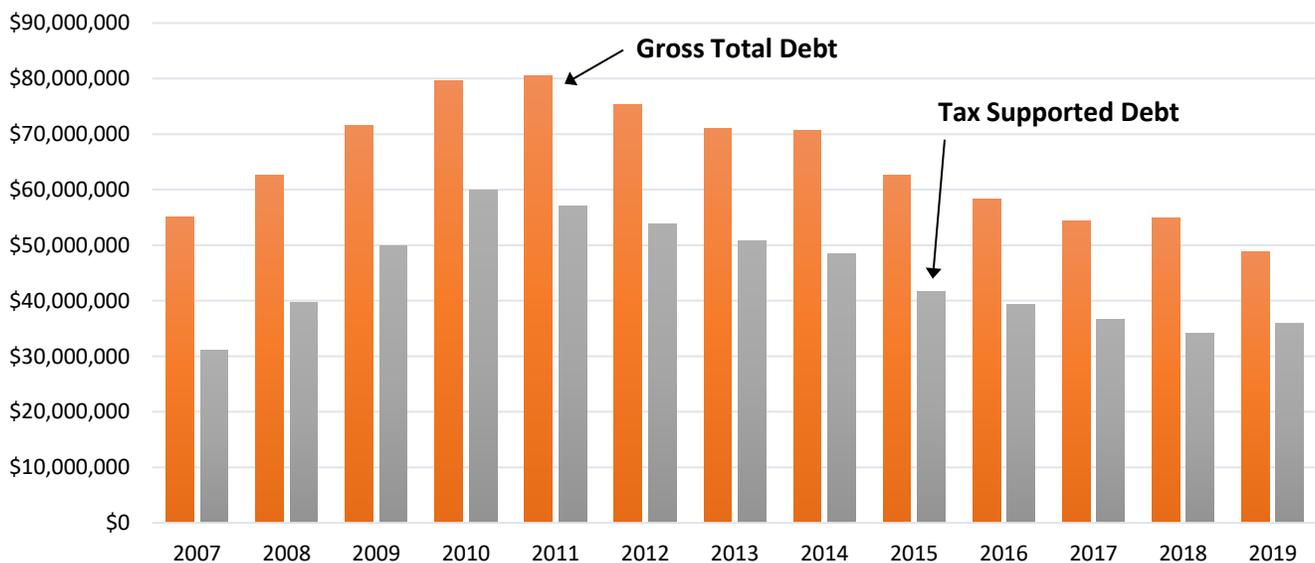
Debt Overview

As noted earlier, these projects are proposed to acquire or enhance current equipment and services with a life expectancy of at least 5 years and are at least \$100,000 in value. These Borrowing, or debt funded, projects are governed by internal general obligation debt policies that specify:

1. As a general policy, the threshold for an item for debt financing shall be an expenditure of at least \$100,000 and a useful life in excess of 5 years.
2. The term of long-term debt shall not exceed the expected useful life of the capital asset being financed, and in general it shall not exceed 20 years.
3. A rapid debt repayment schedule shall be maintained, with a goal of 60% principal repayment within 5 years and 90% repayment within 10 years, for tax-supported non-excluded debt.
 - a. This allows the Town to hold down interest costs, provide new capacity for debt issuance on a regular basis that allows the Town to address capital needs annually, and maintain the Aaa credit rating that allows for lower cost borrowing.
4. Debt supported outside the levy limit — that is, through a debt exclusion — may be above the 7-8% allocation limit, and may be structured for a longer repayment schedule; such debt shall be reserved for large capital improvements, generally those costing over \$1 million and bonded for 10 years or more.
5. For all debt exclusion proposals, the impact on property tax rates shall be calculated prior to the vote.
6. All debt of the Town shall be issued as general obligation debt. As a policy, debt for enterprises may be paid for from fee revenue rather than through taxes.

As of June 30, 2019, the Town of Concord’s outstanding tax-supported long-term debt is \$35,841,833.

Town of Concord Outstanding Debt at June 30th



Note: Gross Total Debt includes debt supported by Enterprise Fund Revenues (Water, Sewer, and Light). This chart includes major recent bond issues for the renovation and construction of Concord Public Schools facilities. The Alcott School utilized two bonds: \$7 million in September 2004 at 3.70% and \$2.35 million in March 2007 at 3.87%. The Thoreau School utilized three bonds: \$10 million in September 2006 at 3.86%, \$6.8 million in September 2007 at 3.99%, and \$140,000 in March 2009 at 1.49%. The Willard School utilized four bonds: \$1.84 million in April 2008 at 3.11%, \$11.9 million in March 2009 at 3.72%, \$12.9 million in January 2010 at 3.18%, and \$375,000 in May 2011 at 1.06%.

FY21 Financial Summary – Debt

Debt Plan

FY21-25 Capital Program DEBT AUTHORIZATION PLAN

Fiscal Year of Planned Long-term Debt Issuance Annual Town Meeting Year	adopted	plan					FY21-25 Total
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	
	2019	2020	2021	2022	2023	2024	
General Fund - Financing within Levy Limit	\$4,850,000	\$5,250,000	\$5,700,000	\$5,400,000	\$4,600,000	\$4,750,000	\$25,700,000
General Government							
Renovation/Construction/Acquisition of Town Buildings	500,000						0
Municipal Buildings, Town House			250,000	500,000			750,000
Municipal Buildings, Hunt Recreation				250,000	170,000	85,000	505,000
Municipal Buildings, 141 Keyes Road						1,000,000	1,000,000
Municipal Buildings, Harvey Wheeler				250,000	500,000		750,000
Land acquisition for municipal purposes					400,000	1,000,000	1,400,000
Park Improvements, Emerson Playground		200,000					200,000
Park Improvements, Emerson Field (CPW)					200,000	200,000	400,000
Park Improvements, Gerow	600,000	600,000		400,000	400,000		1,400,000
Park Improvements, Rideout	200,000	195,000					195,000
Park Improvements, Warner's Pond dredging		500,000	1,500,000				2,000,000
Park Improvements, White Pond	600,000	600,000	200,000	300,000	180,000		1,280,000
Planning and Land Management							
Land Acquisition for open space	100,000	0	0				0
Ralph Waldo Emerson Historic Home/ Museum			350,000				350,000
Pedestrian Bridge Over Assebet River in W. Concord			950,000	1,000,000			1,950,000
West Concord Visitors Center, Acquisition & Renovation							0
Public Safety							
Engine #3 (2008) & Engine #5 (1989) to be replaced w/ one truck							0
Engine #3 Refurbishment (2016) Pumper					175,000		175,000
Engine #4 Replacement (2017) Pumper							0
Engine #5 Replacement (1989) Brush Truck							0
Engine #6 Replacement (2006) Brush and Utility Vehicle							0
Engine #8 Refurbishment (formerly E3) (2016)					175,000		175,000
Ambulance #1 Replacement (2008)							0
Ambulance #2 Replacement (2011)		275,000					275,000
Ladder #1 Refurbishment (2012)		250,000					250,000
Police & Fire Radios							0
Public Works							
Road and Parking lot Reconstruction	800,000	1,730,000	1,500,000	1,500,000	1,500,000	1,565,000	7,795,000
Cambridge Turnpike Reconstruction	600,000						0
Sidewalk extensions - phase 1							0
Sidewalk extensions - phase 2			50,000	300,000			350,000
Cemetery Roads Improvements							0
Human Services							
Library - Efficient Energy Systems							0
Library - Furniture, Fixtures, and Equipment	550,000						0
Harvey Wheeler Parking Lot							0
Subtotal - Town Projects	3,950,000	4,350,000	4,800,000	4,500,000	3,700,000	3,850,000	\$21,200,000

FY21 Financial Summary – Debt

Debt Plan

General Fund, School	adopted	plan					FY21-25 Total	
	Fiscal Year of Issuance Annual Town Meeting Year	FY2020	FY2021	FY2022	FY2023	FY2024		FY2025
	2019	2020	2021	2022	2023	2024		
CMS Middle School feasibility assessment study								
Peabody	223,000	50,000	50,000	50,000			\$150,000	
Sanborn	447,000	50,000	50,000	50,000			\$150,000	
Alcott				25,000	200,000		\$225,000	
Thoreau	15,000						\$0	
Willard	15,000	40,000	140,000	100,000	55,000		\$335,000	
District-wide, Elementary ERU	200,000	760,000	660,000				\$1,420,000	
Ripley Administration Building	0			675,000	645,000	900,000	\$2,220,000	
Green Initiatives, District-wide							\$0	
Gross subtotal, CPS buildings	900,000	900,000	900,000	900,000	900,000	900,000	\$4,500,000	
less: Unfunded							\$0	
Subtotal - School Projects allocation	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$4,500,000	
General Fund Total debt supported within levy limit								
	\$4,850,000	\$5,250,000	\$5,700,000	\$5,400,000	\$4,600,000	\$4,750,000	\$25,700,000	
Capacity - Request = Shortfall								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debt Excluded Capital								
General Fund								
Keyes Road Campus - Site Reconstruction			4,000,000	4,000,000	4,000,000	4,000,000	\$12,000,000	
Public Safety Complex						20,000,000	\$20,000,000	
Municipal Offices					0		\$0	
Concord Public School - Middle School renovations	1,500,000		90,000,000				\$91,500,000	
Debt Exclusion Total	\$1,500,000	\$0	\$94,000,000	\$4,000,000	\$4,000,000	\$24,000,000	\$123,500,000	
Enterprise Fund Capital								
Water Enterprise Fund								
Keyes Road site & covered storage (Water & Sewer)		\$500,000					500,000	
Water Main Replacement	4,000,000							
Sewer Enterprise Fund								
Keyes Road site & covered storage		\$100,000					100,000	
Beebe Enterprise Fund								
Rooftop Air Handlers replacement units, purchase & installation		\$350,000					350,000	
Enterprise Funds Total	\$4,000,000	\$950,000	\$0	\$0	\$0	\$0	\$950,000	
GRAND TOTAL	\$10,350,000	\$6,200,000	\$99,700,000	\$9,400,000	\$8,600,000	\$28,750,000	\$150,150,000	

FY21 Financial Summary – Debt

Debt Service

Debt Service Schedule, July 1, 2020 to final maturity for debt issued through June 30, 2019

Fiscal Year	PRINCIPAL ISSUED	Total Annual Debt Service			Total Principal Outstanding at June 30th	Tax Supported Annual Debt Service													
		Total Annual Debt Service		Interest Payment		Town (within levy limit)			Town (outside levy limit)			School (within levy limit)			School (outside levy limit)				
		Principal Matured	Interest Payment			Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment				
2017	10,035,000	14,108,568	1,718,477	58,382,967	2,430,000	255,973	82,529	17,265	830,000	109,386	866,389	2,700,000	501,773	262,632	88,161	725,000	144,285	2,275,000	596,395
2018	6,035,000	8,128,674	1,559,098	54,309,399	2,495,000	285,993	84,196	15,598	715,000	108,623	704,642	2,205,000	423,151	264,403	79,391	575,000	118,120	2,250,000	517,570
2019	5,625,000	7,949,084	1,687,531	52,215,725	2,549,375	402,523	266,522	93,959	650,000	127,738	673,670	1,916,300	331,401	266,209	68,835	551,700	93,970	2,229,000	439,420
2020		8,169,489	1,702,670	49,891,641	2,325,000	250,249	268,052	58,242	435,000	70,352	363,185	1,080,000	189,099	269,932	47,612	270,000	53,102	2,030,000	292,195
2021		7,520,748	1,445,183	41,722,153	1,325,000	250,249	268,052	58,242	435,000	70,352	363,185	2,005,000	270,000	266,850	36,945	270,000	42,002	2,003,000	215,505
2022		6,956,061	1,174,866	34,201,404	865,000	101,299	268,806	26,488	265,000	31,002	163,775	1,916,300	331,401	266,209	68,835	551,700	93,970	2,229,000	439,420
2023		5,767,753	926,644	27,245,344	680,000	62,649	170,000	17,000	215,000	20,552	115,650	1,325,000	250,249	268,052	58,242	435,000	70,352	2,060,000	363,185
2024		5,272,381	721,971	21,477,591	522,974	33,849	170,000	8,500	212,030	11,752	71,250	1,080,000	189,099	269,932	47,612	270,000	53,102	2,030,000	292,195
2025		4,994,706	531,536	16,205,210	210,000	10,500	0	0	75,000	3,750	27,000	905,000	140,749	266,850	36,945	270,000	42,002	2,003,000	215,505
2026		4,547,636	381,235	11,210,505	80,077,967	12,259,242	2,640,131	557,996	5,788,730	934,634	5,046,646	865,000	101,299	268,806	26,488	265,000	31,002	1,605,000	163,775
2027		3,467,865	237,430	6,662,869	19,883,649	2,989,208	2,640,131	557,996	5,788,730	934,634	5,046,646	680,000	62,649	170,000	17,000	215,000	20,552	1,255,000	115,650
2028		2,195,004	129,351	3,195,004								522,974	33,849	170,000	8,500	212,030	11,752	1,250,000	71,250
2029		1,000,000	43,250	1,000,000	(0)							210,000	10,500	0	0	75,000	3,750	675,000	27,000
total		80,077,967	12,259,242		19,883,649	2,989,208	2,640,131	557,996	5,788,730	934,634	5,046,646	19,883,649	2,989,208	2,640,131	557,996	5,788,730	934,634	31,200,800	5,046,646

Interest expense as % of total debt service, FY21: **16.1%**

Interest expense as % of total debt service to final maturity: **13.3%** as of July 1, 2019

Projected as of June 30, 2019:

Debt Retirement - all	5 yrs	10 yrs
Debt Retirement - tax supported only	86.0%	100.0%
	85.8%	100.0%

Debt Service Schedule, July 1, 2020 to final maturity for debt issued through June 30, 2019

(Continued)

Revenue Supported Annual Debt Service														
Water			Sewer			Betterment (WPAT loans)			Light (including Telecom)			subtotals		
Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Revenue- supported		
441,200	94,730	609,516	134,225	291,523	26,891	755,000	213,618	0	0	3,625,359	9,634,983	2,566,703		
565,000	105,871	607,814	121,391	294,163	24,294	787,500	192,688	3,604,616	3,384,436	3,729,636	3,354,151	2,698,721		
485,000	94,435	618,831	105,849	229,287	18,942	810,000	163,521	4,071,058	3,222,188	4,071,058	3,222,188	2,578,913		
520,000	87,216	647,570	102,377	232,309	16,184	815,000	134,375	3,321,271	3,111,364	3,321,271	3,111,364	2,533,296		
520,000	68,385	659,036	88,007	224,118	13,371	690,000	105,125	2,893,371	3,003,464	2,893,371	3,003,464	2,234,092		
408,000	49,435	670,734	73,309	227,033	10,501	565,000	81,625	2,080,601	2,749,479	2,080,601	2,749,479	1,864,317		
260,000	33,365	627,668	59,125	167,606	7,573	565,000	63,375	1,592,201	2,639,739	1,592,201	2,639,739	1,762,412		
252,000	23,315	637,843	45,700	170,591	4,586	535,000	44,625	1,357,751	2,522,300	1,357,751	2,522,300	1,646,191		
217,000	14,995	627,265	32,129	153,894	1,539	535,000	29,375	1,262,301	2,064,069	1,262,301	2,064,069	1,602,501		
215,000	8,300	639,936	19,457	0	0	340,000	13,500	978,201	1,557,650	978,201	1,557,650	1,169,444		
155,000	1,550	652,865	6,529	0	0	40,000	4,000	780,605	1,499,750	780,605	1,499,750	44,000		
0	0	0	0	0	0	40,000	2,000	299,250	702,000	299,250	702,000	42,000		
0	0	0	0	0	0	40,000	2,000	29,596,221	39,445,573	29,596,221	39,445,573	23,295,418		
4,038,200	581,597	6,999,078	788,098	2,287,380	148,175	7,240,000	1,212,890							

FY21 Financial Summary – Debt

Potential Debt Exclusion projects

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FY21 Financial Summary – Debt

Authorized but Unissued Debt

Town of Concord, MA										Authorized, but Unissued Debt as of June 30, 2019											
Category	Project	Authorization	Purpose	Authorized	Issued	Rescinded/Resized	Unissued as of 06/30/19	Account Code	Bond/ Note Issuance or other Comment	Anticipated Future Issue	Category	Project	Authorization	Purpose	Authorized	Issued	Rescinded/Resized	Unissued as of 06/30/19	Account Code	Bond/ Note Issuance or other Comment	Anticipated Future Issue
within levy	316	8-ATM-2017	Municipal Building Renovations	\$ 350,000.00	\$ (312,600.00)	\$ (37,400.00)	\$ -	0030-122-123-0316	\$312.6K Bond Issued 6/6/18; \$37.4k automatically rescinded	\$ -	within levy	316	8-ATM-2017	Municipal Building Renovations	\$ 350,000.00	\$ (312,600.00)	\$ (37,400.00)	\$ -	0030-122-123-0316	\$312.6K Bond Issued 6/6/18; \$37.4k automatically rescinded	\$ -
within levy	394	21(1)-ATM-2018	Municipal Building Renovations	\$ 510,000.00	\$ (467,100.00)	\$ (42,900.00)	\$ -	0030-122-123-0394	issued 06/20/19	\$ -	within levy	394	21(1)-ATM-2018	Municipal Building Renovations	\$ 510,000.00	\$ (467,100.00)	\$ (42,900.00)	\$ -	0030-122-123-0394	issued 06/20/19	\$ -
within levy	395	07-ATM-2019	Municipal Building Renovations	\$ 500,000.00			\$ 500,000.00			\$ 500,000.00	within levy	395	07-ATM-2019	Municipal Building Renovations	\$ 500,000.00			\$ 500,000.00			\$ 500,000.00
within levy	395	21(2)-ATM-2018	Trail Improvements	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	0030-180-175-0395		\$ 75,000.00	within levy	395	21(2)-ATM-2018	Trail Improvements	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	0030-180-175-0395		\$ 75,000.00
within levy	396	21(3)-ATM-2018	Fire Engine Replacement, #6 and #7	\$ 365,000.00	\$ -	\$ -	\$ 365,000.00	0030-220-220-0396		\$ 365,000.00	within levy	396	21(3)-ATM-2018	Fire Engine Replacement, #6 and #7	\$ 365,000.00	\$ -	\$ -	\$ 365,000.00	0030-220-220-0396		\$ 365,000.00
within levy	397	21(4)-ATM-2018	Road Improvement Program 2018	\$ 1,400,000.00	\$ (1,245,000.00)	\$ (155,000.00)	\$ -		issued 06/20/19	\$ -	within levy	397	21(4)-ATM-2018	Road Improvement Program 2018	\$ 1,400,000.00	\$ (1,245,000.00)	\$ (155,000.00)	\$ -		issued 06/20/19	\$ -
within levy	397	07-ATM-2019	Road Improvement Program 2020	\$ 800,000.00			\$ 800,000.00			\$ 800,000.00	within levy	397	07-ATM-2019	Road Improvement Program 2020	\$ 800,000.00			\$ 800,000.00			\$ 800,000.00
within levy	398	07-ATM-2019	Cambridge Turnpike Reconstruction, 2020	\$ 600,000.00			\$ 600,000.00			\$ 600,000.00	within levy	398	07-ATM-2019	Cambridge Turnpike Reconstruction, 2020	\$ 600,000.00			\$ 600,000.00			\$ 600,000.00
within levy	398	21(5)-ATM-2018	Library, Energy Efficient Systems	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	0030		\$ 150,000.00	within levy	398	21(5)-ATM-2018	Library, Energy Efficient Systems	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	0030		\$ 150,000.00
within levy	398	07-ATM-2019	Library, Furniture, Fixtures & Equipment	\$ 550,000.00			\$ 550,000.00			\$ 550,000.00	within levy	398	07-ATM-2019	Library, Furniture, Fixtures & Equipment	\$ 550,000.00			\$ 550,000.00			\$ 550,000.00
within levy	399	21(5)-ATM-2018	Parking Lot Improvements, HWCC	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00			\$ 100,000.00	within levy	399	21(5)-ATM-2018	Parking Lot Improvements, HWCC	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00			\$ 100,000.00
within levy	393	11-ATM-2018	Concord Public School Renovations	\$ 900,000.00	\$ (770,000.00)	\$ (130,000.00)	\$ -	0030-300-300-0393	issued 06/20/19	\$ -	within levy	393	11-ATM-2018	Concord Public School Renovations	\$ 900,000.00	\$ (770,000.00)	\$ (130,000.00)	\$ -	0030-300-300-0393	issued 06/20/19	\$ -
within levy	403	07-ATM-2019	Concord Public School Renovations	\$ 900,000.00			\$ 900,000.00			\$ 900,000.00	within levy	403	07-ATM-2019	Concord Public School Renovations	\$ 900,000.00			\$ 900,000.00			\$ 900,000.00
within levy	416	25-ATM-2018	Land Acquisition for Open Space	\$ 100,000.00			\$ 100,000.00	0030-180-175-0403		\$ 100,000.00	within levy	416	25-ATM-2018	Land Acquisition for Open Space	\$ 100,000.00			\$ 100,000.00	0030-180-175-0403		\$ 100,000.00
within levy	402	07-ATM-2019	Gerow Land Purchase	\$ 2,500,000.00	\$ (2,135,900.00)	\$ (364,100.00)	\$ -		issued 06/20/19	\$ -	within levy	402	07-ATM-2019	Gerow Land Purchase	\$ 2,500,000.00	\$ (2,135,900.00)	\$ (364,100.00)	\$ -		issued 06/20/19	\$ -
within levy	407	07-ATM-2019	Park Improvements, Gerow	\$ 600,000.00			\$ 600,000.00	0030-122-123-0402		\$ 600,000.00	within levy	407	07-ATM-2019	Park Improvements, Gerow	\$ 600,000.00			\$ 600,000.00	0030-122-123-0402		\$ 600,000.00
within levy	408	07-ATM-2019	Park Improvements, White Pond	\$ 600,000.00			\$ 600,000.00	0030-122-123-0407		\$ 600,000.00	within levy	408	07-ATM-2019	Park Improvements, White Pond	\$ 600,000.00			\$ 600,000.00	0030-122-123-0407		\$ 600,000.00
within levy	408	07-ATM-2019	Park Improvements, Rideout	\$ 200,000.00			\$ 200,000.00	0030-122-123-0408		\$ 200,000.00	within levy	408	07-ATM-2019	Park Improvements, Rideout	\$ 200,000.00			\$ 200,000.00	0030-122-123-0408		\$ 200,000.00
within levy	358	31-ATM-2014	141 Keyes Road Renovations (DPLM)	\$ 600,000.00	\$ (200,000.00)	\$ -	\$ 400,000.00	0030-197-197-0358	\$200K Bond Issued 5/19/16	\$ 400,000.00	within levy	358	31-ATM-2014	141 Keyes Road Renovations (DPLM)	\$ 600,000.00	\$ (200,000.00)	\$ -	\$ 400,000.00	0030-197-197-0358	\$200K Bond Issued 5/19/16	\$ 400,000.00
within levy	377	24-ATM-2016	Public Safety Equipment, Fire Engine Refurbishment	\$ 150,000.00	\$ (138,000.00)	\$ (12,000.00)	\$ -	0030-220-220-0377	issued 06/20/19	\$ -	within levy	377	24-ATM-2016	Public Safety Equipment, Fire Engine Refurbishment	\$ 150,000.00	\$ (138,000.00)	\$ (12,000.00)	\$ -	0030-220-220-0377	issued 06/20/19	\$ -
within levy	391	46-ATM-2017	Cemetery Improvements	\$ 150,000.00	\$ (143,100.00)	\$ (6,900.00)	\$ -	0030-410-491-0391	\$94.1k Bond Issued 6/6/18; \$5.9k automatically rescinded	\$ -	within levy	391	46-ATM-2017	Cemetery Improvements	\$ 150,000.00	\$ (143,100.00)	\$ (6,900.00)	\$ -	0030-410-491-0391	\$94.1k Bond Issued 6/6/18; \$5.9k automatically rescinded	\$ -
Excluded	411	14-ATM-2019	Middle School Feasibility Study	\$ 1,500,000.00			\$ 1,500,000.00	0030-122-123-0411		\$ 1,500,000.00	Excluded	411	14-ATM-2019	Middle School Feasibility Study	\$ 1,500,000.00			\$ 1,500,000.00	0030-122-123-0411		\$ 1,500,000.00
Enterprise	345	36-ATM-2012	Land Acquisition, WR Grace	\$ 600,000.00	\$ (584,500.00)	\$ (15,500.00)	\$ -	0062-460-460-0345	\$400K Bond Issued 5/21/15; \$12.5K Bond Issued 5/19/16; balance issued 06/20/19	\$ -	Enterprise	345	36-ATM-2012	Land Acquisition, WR Grace	\$ 600,000.00	\$ (584,500.00)	\$ (15,500.00)	\$ -	0062-460-460-0345	\$400K Bond Issued 5/21/15; \$12.5K Bond Issued 5/19/16; balance issued 06/20/19	\$ -
Enterprise	345	36-ATM-2012	Land Acquisition, WR Grace	\$ 600,000.00	\$ (584,500.00)	\$ (15,500.00)	\$ -	0060-440-440-0345	\$400K Bond Issued 5/21/15; \$12.5K Bond Issued 5/19/16; balance issued 06/20/19	\$ -	Enterprise	345	36-ATM-2012	Land Acquisition, WR Grace	\$ 600,000.00	\$ (584,500.00)	\$ (15,500.00)	\$ -	0060-440-440-0345	\$400K Bond Issued 5/21/15; \$12.5K Bond Issued 5/19/16; balance issued 06/20/19	\$ -
Enterprise	350	01-SMT-18	Land Acquisition, WR Grace	\$ 150,000.00	\$ (138,000.00)	\$ (12,000.00)	\$ -		issued 06/20/19	\$ -	Enterprise	350	01-SMT-18	Land Acquisition, WR Grace	\$ 150,000.00	\$ (138,000.00)	\$ (12,000.00)	\$ -		issued 06/20/19	\$ -
Enterprise	380	28-ATM-2016	Water System Improvements, Water Treatment Plant	\$ 13,665,000.00	\$ -	\$ -	\$ 13,665,000.00	0061-450-450-0380	\$100K Bond Issued 6/12/14; \$500K Bond Issued 5/19/16; \$400K BAN renewed 6/6/18; balance issued 06/20/19	\$ -	Enterprise	380	28-ATM-2016	Water System Improvements, Water Treatment Plant	\$ 13,665,000.00	\$ -	\$ -	\$ 13,665,000.00	0061-450-450-0380	\$100K Bond Issued 6/12/14; \$500K Bond Issued 5/19/16; \$400K BAN renewed 6/6/18; balance issued 06/20/19	\$ -
Enterprise	381	28-ATM-2016	Water System Improvements, Reservoir Improvements	\$ 965,000.00	\$ -	\$ -	\$ 965,000.00	0061-450-450-0381		\$ 965,000.00	Enterprise	381	28-ATM-2016	Water System Improvements, Reservoir Improvements	\$ 965,000.00	\$ -	\$ -	\$ 965,000.00	0061-450-450-0381		\$ 965,000.00
Enterprise	382	28-ATM-2016	Water System Improvements, Nagog Water Intake	\$ 1,870,000.00	\$ -	\$ -	\$ 1,870,000.00	0061-450-450-0382		\$ 1,870,000.00	Enterprise	382	28-ATM-2016	Water System Improvements, Nagog Water Intake	\$ 1,870,000.00	\$ -	\$ -	\$ 1,870,000.00	0061-450-450-0382		\$ 1,870,000.00
Enterprise	388	24-ATM-2017	Water Main Replacement	\$ 4,000,000.00			\$ 4,000,000.00	0073-000-000-0350		\$ 4,000,000.00	Enterprise	388	24-ATM-2017	Water Main Replacement	\$ 4,000,000.00			\$ 4,000,000.00	0073-000-000-0350		\$ 4,000,000.00
Enterprise	389	26-ATM-2017	Smart Grid Improvements	\$ 3,000,000.00	\$ -	\$ -	\$ 3,000,000.00	0062-460-460-0389		\$ 3,000,000.00	Enterprise	389	26-ATM-2017	Smart Grid Improvements	\$ 3,000,000.00	\$ -	\$ -	\$ 3,000,000.00	0062-460-460-0389		\$ 3,000,000.00

FY21 Financial Summary – Liabilities

Major Liabilities Overview

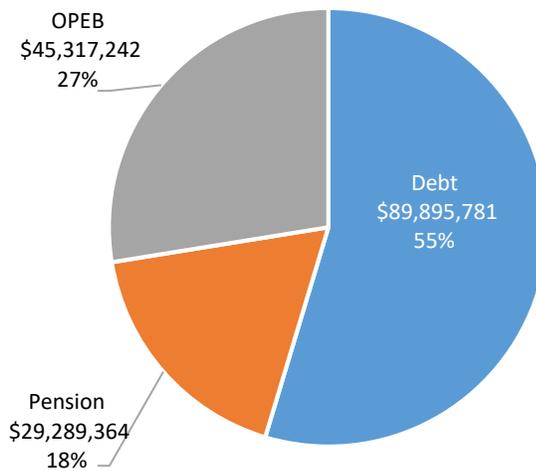
Concord’s major outstanding liabilities resulting from debt related to the issuance of bonds, pensions, and Other Post-Employment Benefits (OPEB).

These liabilities are commitments that the Town has made and is required to pay in future periods. Each liability will be funded from one of three sources: (1) General Fund resources; (2) Enterprise or Other Fund resources generated from customer rates and fees; (3) Assessments to the Town from a separate political entity like the Concord-Carlisle Regional School District (CCRSO).

Types of Liabilities:

- Debt:** Debt-funded projects have useful lives over many years and costs are appropriately distributed over these years. General Fund and Enterprise & Other Fund debt is guaranteed by the full faith and credit of the Town.
- Pension:** The Concord Retirement Board administers a defined benefit contributory retirement plan defined by state law for substantially all municipal employees of the Town, Concord Public Schools, Concord-Carlisle Regional School District, and Concord Housing Authority, who work at least 25 hours per week and who are not covered by the State Teachers Retirement System.
- OPEB:** Other Post-Employment Benefits (OPEB) is the amount that the Town has committed to fund the employer-portion of health care and other benefits for retirees, spouses, or eligible survivors. To comply with new accounting standards, the Town began reporting this liability on the Financial Statements in FY09 and started transferring funds into the OPEB Trust Fund in FY10.

Major Liabilities as of June 30, 2019
(Overlapping with CCRSD Debt)



As of June 30, 2019, Concord’s total major liabilities were valued at \$164,502,387 with the General Fund responsible for the majority of the total obligations.

Major Liabilities (includes CCRSD) as of June 30, 2019

<u>FY18 Liabilities</u>	<u>Debt</u>	<u>Pension</u>	<u>OPEB</u>	<u>Total</u>
General Fund	\$35,841,883	\$23,415,893	\$32,401,963	\$91,659,739
Enterprise and Other	<u>\$14,049,756</u>	<u>\$3,587,869</u>	<u>\$3,223,064</u>	<u>\$20,860,689</u>
Total Direct Town Liabilities	\$49,891,639	\$27,003,762	\$35,625,027	\$112,520,428
CCRSO Assessment @73.51% (1)	<u>\$40,004,142</u>	<u>\$2,285,602</u>	<u>\$9,692,215</u>	<u>\$51,981,959</u>
Total	<u>\$89,895,781</u>	<u>\$29,289,364</u>	<u>\$45,317,242</u>	<u>\$164,502,387</u>

(1) The CCRSD Assessment information is as of June 30, 2018.

Through the concerted effort to plan for and manage these liabilities, the Town has been able to maintain its Aaa credit rating from Moody’s Investors Services since 1987.

FY21 Financial Summary – Liabilities

Direct Debt

The Town of Concord throughout its history has borrowed money to pay for various capital projects, which include the construction of new schools, the purchase of fire apparatus, and the renovation of public buildings and facilities.

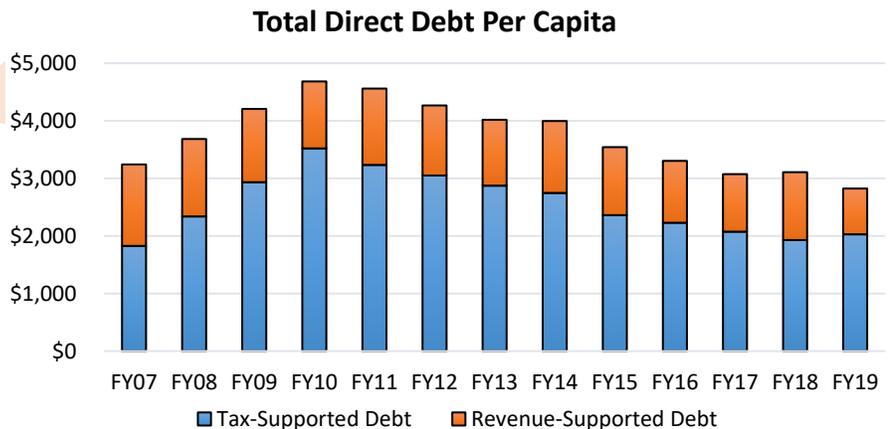
All borrowed funds are guaranteed by the full faith and credit of the Town, but borrowing for enterprise-related projects are expected to be repaid from enterprise user fees rather than from tax-supported resources. Furthermore, some tax-supported debt-funded projects are voted on by the electorate as being outside the Proposition 2½ tax levy limit constraints, and these are referred to as “debt exclusions”.

The Town aims for a rapid debt repayment schedule for tax-supported debt, with a goal (for “within the levy limit” debt) of 60% repayment within 5 years and 90% repayment within 10 years. This policy allows the Town to properly manage this liability and maintain available debt capacity. Excluded debt and borrowing for enterprise projects generally have a longer payback period.

The chart below shows the amount of outstanding principal by category. For tax-supported debt repaid within the levy limit, the Town follows a rapid principal repayment policy. As of June 30, 2019, 73% of the borrowed principal will be repaid within 5 years and 100% will be repaid within 10 years. Tax-supported excluded debt has a longer repayment schedule, since almost all of this debt is for the construction of new school buildings that have a long useful life and the cost should be amortized over a longer time. A similar generational matching policy is applied to enterprise debt, employed for relatively long-lasting capital projects. This chart does not show the overlapping debt that the Town is responsible for due to the CCRSD assessment.

Outstanding Principal and Percent of Debt to be retired for debt issued as of June 30, 2019								
Paid Down Percentage Starting on June 30, 2019	Tax-Supported Debt				Enterprise and Other Debt		Total Debt	
	Within Limit		Excluded		Outstanding Principal	%	Outstanding Principal	%
	Outstanding Principal	%	Outstanding Principal	%				
On 6/30/19	\$16,654,883		\$19,187,000		\$14,049,756		\$49,891,639	
In 5 years	\$4,415,655	73%	\$7,468,000	61%	\$4,321,552	69%	\$16,205,207	68%
In 10 Years	\$0	100%	\$0	100%	\$0	100%	\$0	100%
In 15 Years	\$0	100%	\$0	100%	\$0	100%	\$0	100%

The graph to the right shows Direct Debt per capita. With the construction of the new elementary schools, the tax-supported debt began to increase starting in FY07. Debt associated with the Town’s assessment from CCRSD for the new high school is not included because it is debt associated with a separate political entity.



FY21 Financial Summary – Liabilities

Pension

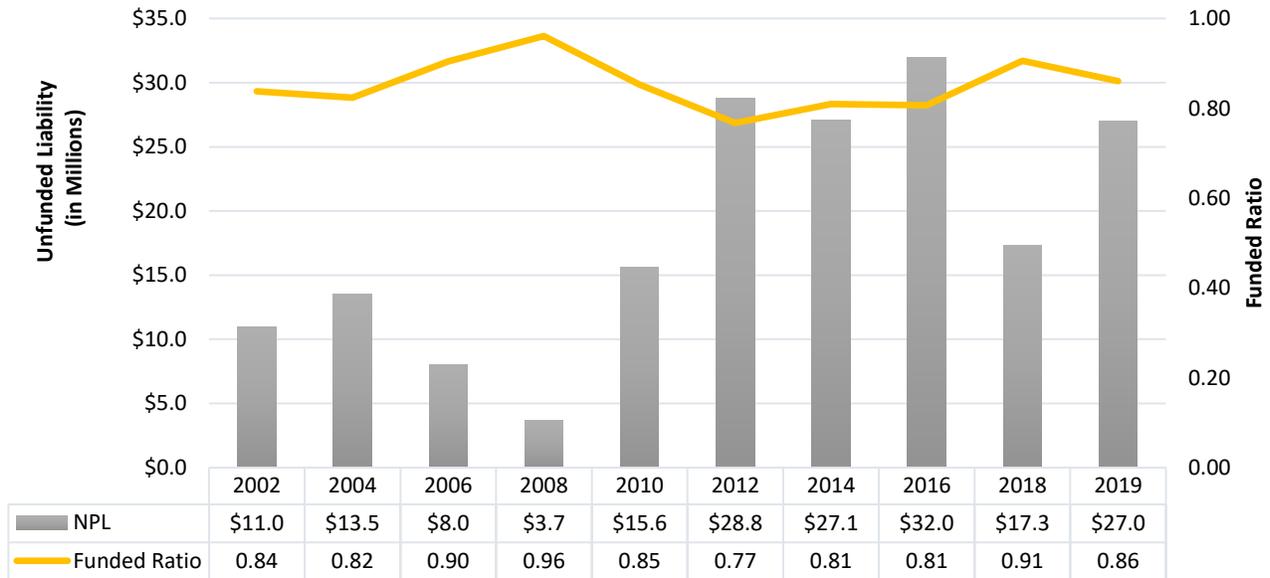
The Concord Contributory Retirement System operates under M.G.L. Chapter 32 to provide retirement benefits to substantially all municipal employees (with the exception of teachers who are covered by the State Teachers Retirement System) who work at least 25 hours per week.

The amount of the Pension Liability, or Net Pension Liability (NPL) is the difference between the amount that owed to current and future retirees, or Total Pension Liability (TPL), and the amount that has been set aside to cover this liability, or Plan Fiduciary Net Position (FNP). The TPL generally increases over time as salaries increase, while the FNP can fluctuate depending on market conditions. The Town’s policy is to completely fund this liability by fiscal year 2030.

As of January 1, 2018, the Town’s Total Pension Liability is estimated at \$183,717,899 and the Plan Fiduciary Net Position is 166,415,841, which results in an Net Pension Liability of \$17,302,058. The funded ratio (FNP / TPL) is 90.6%. In FY20, the Town’s annual funding to meet current obligations and to pay down this liability is \$5.0 million, of which \$3.9 million is the General Fund share.

The Town’s Funding Schedule for the Concord Contributory Retirement System projects full funding status by fiscal year 2030. To achieve this goal, the FY21 General Fund appropriation is proposed to increase by 3%. A discount rate of 7.00% is assumed in the actuarial analysis for the January 1, 2019 valuation.

**Pension Funding Progress
(as of January 1st)**



With the implementation of Government Accounting Standards Board (GASB) Statements No. 67 and 68, the formula and terminology for calculating the unfunded pension liability changed. The information beginning in 2016 and going forward reflects the new GASB standards.

FY21 Financial Summary – Liabilities

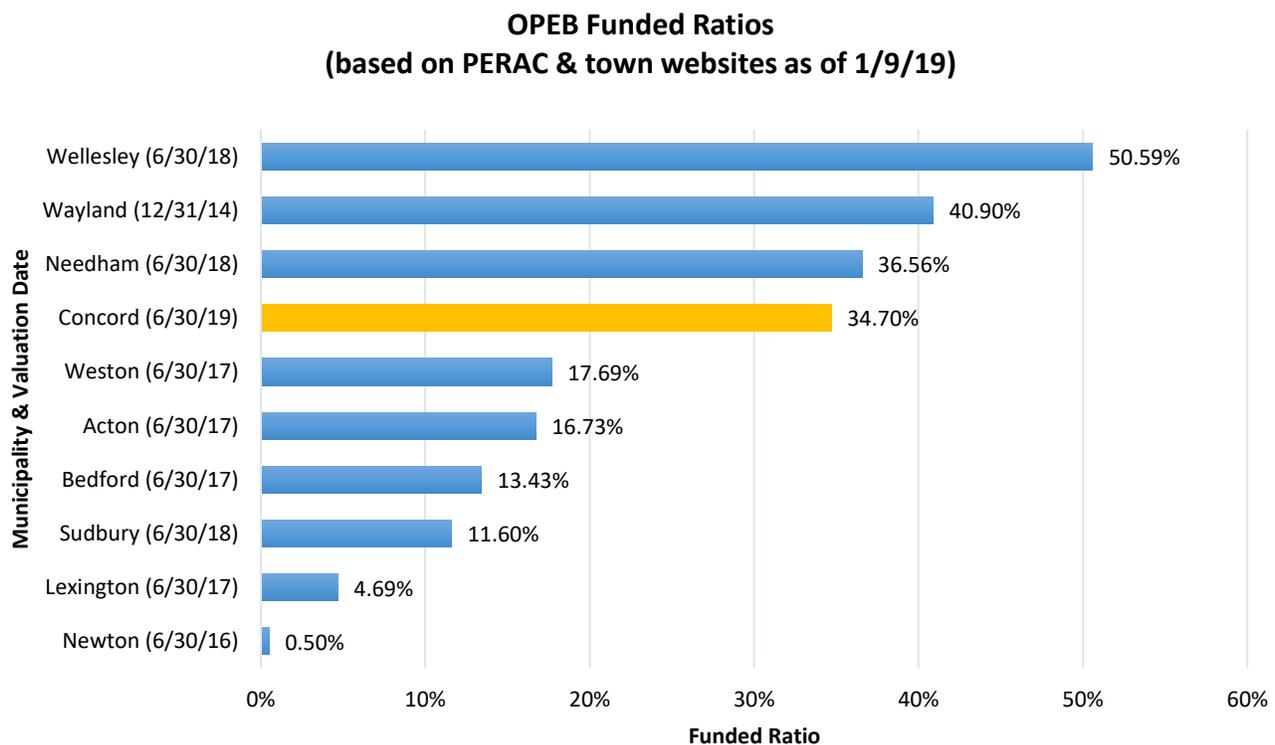
Other Post-Employment Benefits (OPEB)

Other Post-Employment Benefits (OPEB) consists of health care and other benefits for retirees, spouses, and survivors.

As determined by an actuarial study, the OPEB liability, known as the Net OPEB Liability (NOL) is the difference between the amount needed to fund present and future benefits, or the Total OPEB Liability (TOL) and the amount set aside to fund this obligation, or the Plan Fiduciary Net Position (FNP). Consistent with the applicable accounting standards, the OPEB Trust FNP is always measured at market value.

Many Massachusetts cities and towns are beginning to fund the OPEB liability. The metric useful in determining how municipalities are progressing is the Funded Ratio. The Funded Ratio (or FNP divided by the TOL) measures the percentage of the TOL that is funded. As of June 30, 2019, Concord's Funded Ratio is 34.7%.

The table below provides the most recent available audited information from Concord and neighboring communities about the OPEB liability. As shown, Concord's Funded Ratio ranks well (i.e., a higher funding ratio is better) in comparison with the other municipalities.



As of the most recent actuarial study for a valuation date of June 30, 2019, the Net OPEB Liability (NOL) was \$35.6 million. The OPEB funded ratio was 34.7%. The funding schedule is a closed 30-year period beginning in FY09 and ending in FY39.

The Town's policy to fund the OPEB obligation is two-fold. First, the OPEB liability as it is associated with covered enterprise employees is fully funded (8.4% of the OPEB total). Second, the amount appropriated for the costs associated with other covered Town Government employees is sufficient to cover the Actuarially Determined Contribution, which is calculated to satisfy funding requirements for the current costs and for the amortized liability.

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Town Government

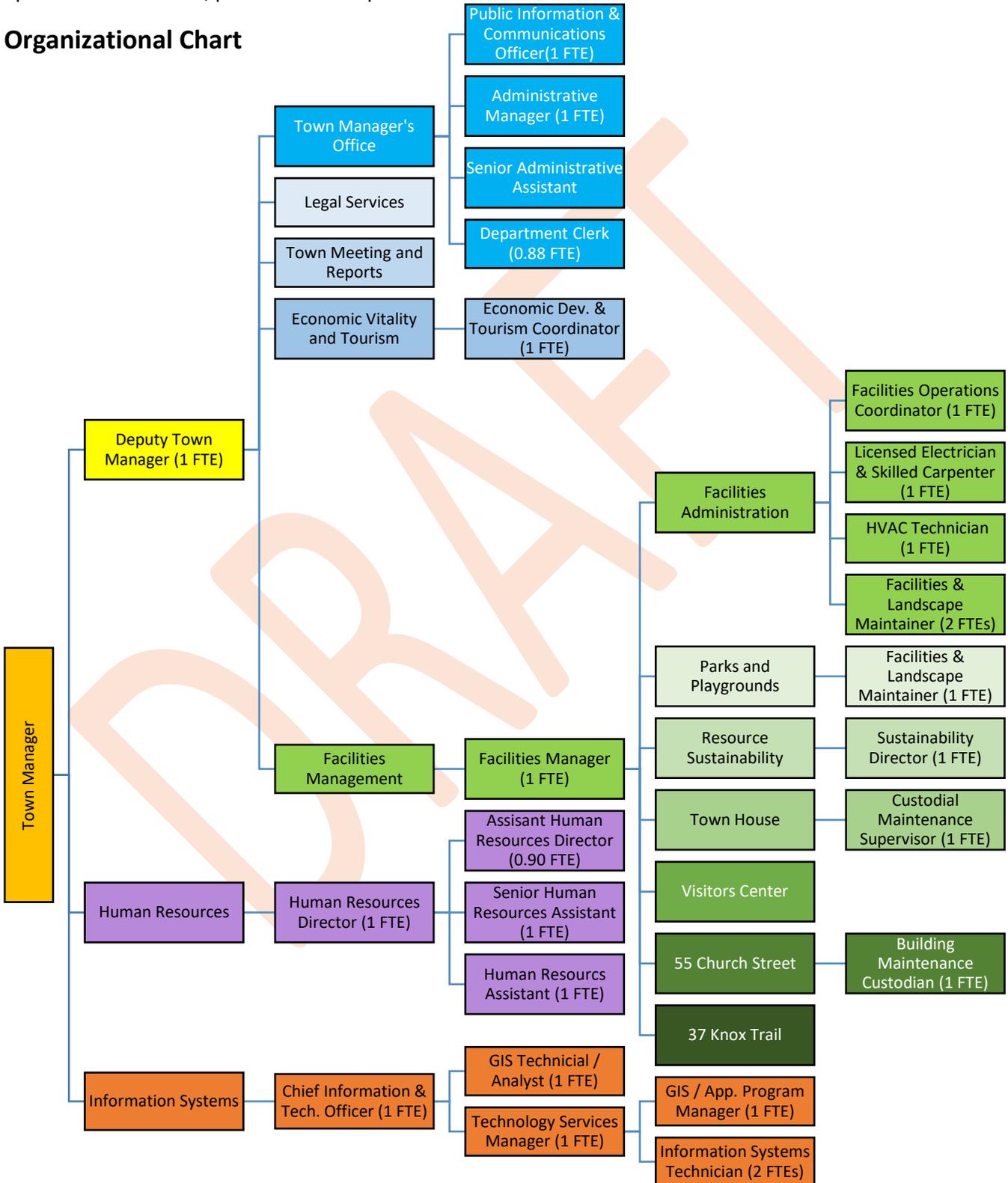
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General Government

Mission Statement

The General Government Section is divided into the areas of General Administration, Human Resources and Information Systems with the overall mission to provide support services to allow the Town Government to operate in an effective, professional and productive manner.

Organizational Chart



General Government

Responsibilities

Town Manager's Office: The Town Manager's Office provides support to the Town Manager, Deputy Town Manager and Select Board by assisting in the Town-wide executive, administrative and policy-setting duties established by Massachusetts statutes, the Town Charter and Concord's bylaws.

Legal Services: The Legal Services account allocates resources for legal costs that the Town may incur in defense of Town business, employees and matters of public interest.

Town Meeting and Reports: The Town Meeting and Reports account provides funds used to organize and accomplish Town Meeting and to produce the required Town reports and meeting warrants.

Economic Vitality and Tourism: The Economic Vitality and Tourism Division works to reinforce the importance of economic health to the overall quality of life and to demonstrate the Town's strong support of business and economic sustainability. Concord's economic vitality strategies promote innovation, competitiveness and entrepreneurship within the community by fostering partnerships between the town staff, business community and civic/cultural organizations. These relationships foster business retention, expansion and enhancement for Concord.

Facilities Management: Facilities Management is responsible for maintaining, preserving and improving the Town's buildings, open spaces, public bathing beach and recreational playgrounds. This Department is organized into the following divisions:

- **Facilities Administration:** The work of Facilities Administration is to maintain and improve upon the Town Government's twenty-one buildings.
- **Parks and Playgrounds:** This Division maintains and improves Town-owned land dedicated to active recreation, exercise and play.
- **Resource Sustainability:** To meet Concord's goal of an 80% reduction in greenhouse gas emissions by 2050, the Resource Sustainability Division promotes and funds renewable and efficiency initiatives.
- **Town House:** Funding is provided to operate and maintain this building near Concord Center that houses the Town Manager's Office, Human Resources and the Finance Department.
- **Visitors Center:** Located in the heart of Concord Center, the Visitors Center is the location for residents and visitors to obtain information about historic Concord and to have access to free public restrooms year-round; it also serves as home to the Tourism and Economic Vitality Division
- **55 Church Street:** This building in West Concord is used primarily as offices and program space for the Human Services Divisions including: Senior Services, Recreation, Community Services, Veterans' Affairs and office space for the Retirement Board and some Facilities Department staff.
- **37 Knox Trail:** Tenants in this building include the School Transportation Department and the Regional Housing Service Office (RHSO), which provides housing services for Concord and 12 other communities. Additionally, many of the Town's historical and vital records are stored in this facility and managed by the Office of the Town Clerk and the Town Archivist.

Human Resources

Human Resources: The Human Resources Department supports the Town Government goals of encouraging a work environment that fairly, consistently and lawfully develops and sustains a professional, productive, efficient, informed and innovative workforce through the administration and management of personnel matters, policies and practices.

Information Systems

General Government

Information Systems: The purpose of the Information Systems Department is to operate, maintain and improve upon the Town Government’s information technology infrastructure in order to meet current and future needs, including maintaining a secure and stable operating environment, investing in technologies to improve efficiencies, and supporting Town-wide information management needs.

Overview

The Departments and Divisions that are part of General Government enable the Town Government to operate in an effective, professional and productive manner. General Administration is organized to give the Town Manager support with his work in implementing the plans and programs that he and the Select Board initiate. The Deputy Town Manager oversees the Town Manager’s Office that carries out the central administrative operations, Legal Services that provides Town counsel support, Town Meeting and Reports which fund Town Meeting, Economic Vitality and Tourism that promote the Town commercially, and Facilities Management which maintains the Town’s buildings, grounds and parklands.

Essential for Town Government operations is a talented and professional workforce. The Human Resources Department is responsible for a variety of programs and systems designed to attract and retain competent employees. Recruitment, hiring, compensation, benefit, training, feedback, recognition, and legal compliance programs all play a role in supporting a productive and efficient work environment so employees can provide quality services to the public.

Technology has become increasingly important for the productivity of any organization. In recent years, the Town Government has allocated additional resources for information systems staff, hardware and software in order to maintain a government agency that is representative and responsive to the Town’s needs and can effectively respond to the various citizen requests for service.

Accomplishments

Town Manager’s Office

- ☑ Concord welcomed a new Town Manager after former manager, Chris Whelan, retired from service after 26 years in Concord.
- ☑ Concord received the prestigious ‘Kenneth Pickard Community Innovation Award’ given to three communities each year by the Massachusetts Municipal Association. Concord was recognized in 2020 for successfully running a virtual meeting platform for community involvement in meetings when in-person attendance is not able to be achieved.

Economic Vitality and Tourism

- ☑ Successfully hired the Town’s first Tourism and Visitor’s Services Manager.
- ☑ Created a quarterly Tourism roundtable where members of the Town staff would come together with business owners and civic groups to promote economic vitality.
- ☑ Partnered with other area communities to rejuvenate and expand upon the Liberty Ride Program.

Facilities Management

- ☑ Completed approximately \$2.5M in building renovations which house municipal operations including the Police and Fire Station, the Department of Planning and Land Management and 55 Church Street
- ☑ Successfully integrated a Parks & Playgrounds Division to care for the more than 30 acres of new Recreational Parkland acquired throughout the past two fiscal years.
- ☑ Hired full-time HVAC Technician; completed all outstanding HVAC equipment maintenance

General Government

- ☑ Replaced major equipment systems in several municipal buildings including: the Police Department, 37 Knox Trail, Beede Center, Town House, Harvey Wheeler and the Main Library.
- ☑ Remodeled several Town building offices including Natural Resources, the Police and Fire Station, West Concord Fire Station, Town House, 55 Church Street and the Municipal Light Plant.

Resource Sustainability

- ☑ Received a number of grants that funded projects such as publishing a sustainable landscaping handbook for the community, adding electric vehicles to the municipal fleet, upgrading town buildings to LED lighting, adding new electric vehicle charging stations, and purchasing a new electric school bus.
- ☑ Hosted a UNH Sustainability Fellow who recommended strategies for how the town can better support the commercial sector in reducing carbon emissions.
- ☑ Received designation as an MVP community by the Executive Office of Energy and Environment.
- ☑ Awarded a grant to facilitate the town's first climate action and resilience plan, a roadmap to achieving Concord's greenhouse gas reduction goal of 80% by 2050.

Human Resources

- ☑ Implemented a web-based applicant tracking system providing a paperless and efficient process for accepting and processing employment applications.
- ☑ Introduced automated benefit enrollment and onboarding processes that reduced paper, increased efficiency, and provides confidential and convenient service to employees.

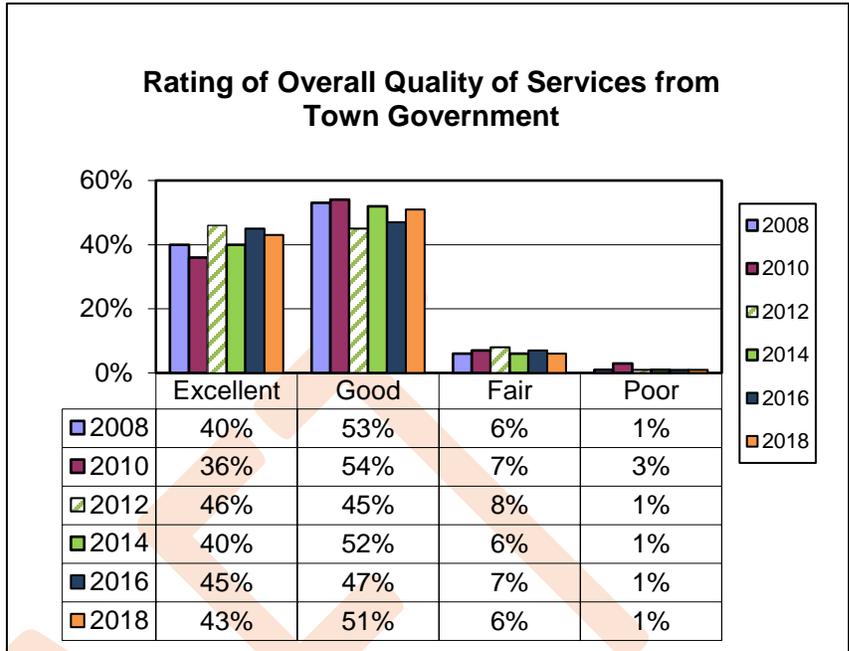
Information Systems

- ☑ Completed Window Server upgrades to include various file security and access control audit software improvements, implemented public safety technology upgrades, and assisted in moving Assessing and Concord Municipal Light Plant software and data to the cloud.
- ☑ Continued GIS Server planning and development to update Assessing parcel information monthly.
- ☑ Maintained planned improvement and replacement cycle for 433 workstations.

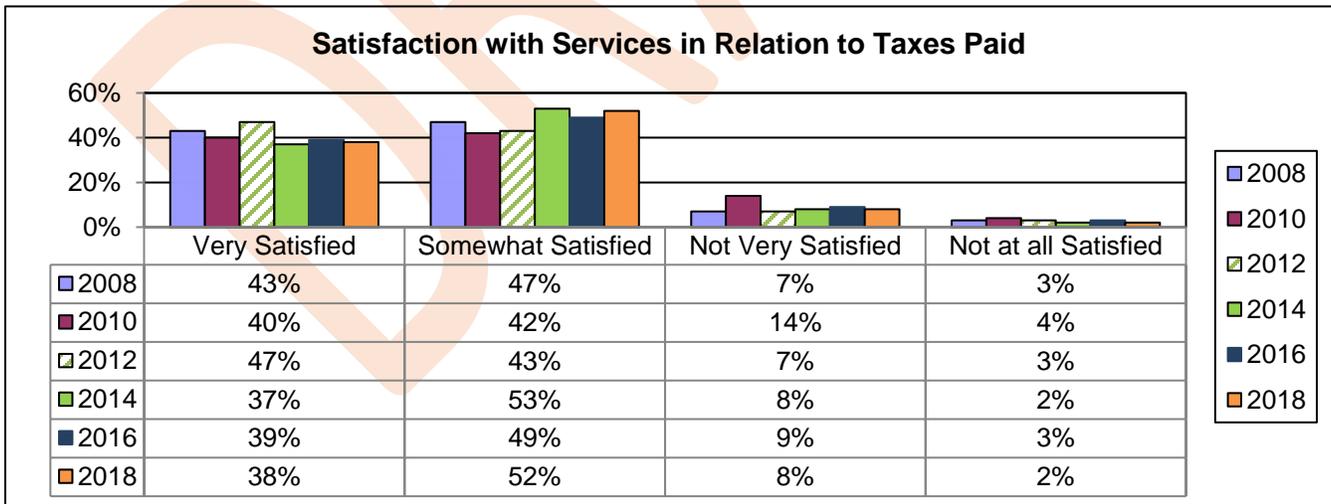
General Government

Performance

The overall performance of the Town Government has been rated as Excellent or Good by Town residents. Every two years, the Town conducts a statistically significant survey to gauge residents' opinions. One question asked, "How would you rate the overall quality of services provided by the Concord Town Government?" This question provides information about the general satisfaction of residents with municipal services for which General Government departments and divisions are ultimately responsible. Over the years, approximately 40% of the respondents rate these services as Excellent and approximately 50% rate them as Good. In 2010, a year when the nation was in the midst of an economic downturn, 10% of respondents felt that the services the Town provides were Fair or Poor. Otherwise, that percentage is generally 7%. In 2018, 94% of residents rated their municipal government services were Excellent or Good.



Another survey question asked, "In relation to the property taxes you pay, how satisfied are you with the overall Town Services?" This question provides information about whether residents feel that the Town Government is using their tax revenue well. Approximately 40% of respondents are Very Satisfied, 50% are Somewhat Satisfied, and 10% are Not Very Satisfied or Not at all Satisfied.



Overall, these questions reveal that residents feel that the services provided by the Town Government are of good to excellent quality and that residents are very satisfied or somewhat satisfied with the amount that they pay for these services.

General Government

Legal Services

<u>Year</u>	<u>Budget</u>	<u>Transfers</u>	<u>Adj. Budget</u>	<u>Expended</u>
FY16	\$225,000		\$225,000	\$178,151
FY17	\$225,000	\$30,000	\$255,000	\$255,000
FY18	\$225,000	\$233,002	\$258,002	\$258,002
FY19	\$350,000	\$279,462	\$629,462	\$629,462
FY20	\$250,000		\$250,000	

Economic Vitality and Tourism

Concord's core economic vitality program will focus on attracting, retaining and expanding businesses and small business development. Specifically, the town plans to focus on several tangible and non-tangible areas of economic vitality and tourism including: Funds leveraged from community and town-wide partnerships, the number of visitors in certain areas of Town or at local events, local business owner satisfaction, volume of meetings attended or workshops created including an estimate number of attendees, tourism and/or visitor traffic patterns and the resources leveraged for projects related to tourism and the amount of Town-related inquiries delineated by land, visitor services, operations, zoning and real estate.

Facilities Management

Best practices suggest that an annual maintenance budget goal should be 2% of a buildings replacement value. Generally speaking, all major renovations of building envelopes include the addition of energy efficient and sustainable infrastructure. With the 2% funding goal in mind, Departmental initiatives surround the Town's desire to develop strategies to respond to Concord's changing work environment and building needs. Utilizing the Comprehensive Facilities Master Plan completed in 2019, the Department works to implement innovative building programs to reduce energy consumption and develop environmentally effective alternatives.

The Department established an online database which assisted in the Town's efforts to reduce overall building operating costs by identifying outdated and/or potentially inefficient systems and infrastructure. This technology also helped Concord's Facilities Director to compile accurate building systems and utility data which was incorporated into each renovation project and plan to ensure the Town's sustainably goals were properly aligned with the relevant industry space standards for public buildings and office spaces. Moving forward, this online system, and its data, will be expanded upon in order to complete a Town-wide comprehensive building design and review process which further supports renovations and construction in a phased and more economically viable way.

General Government

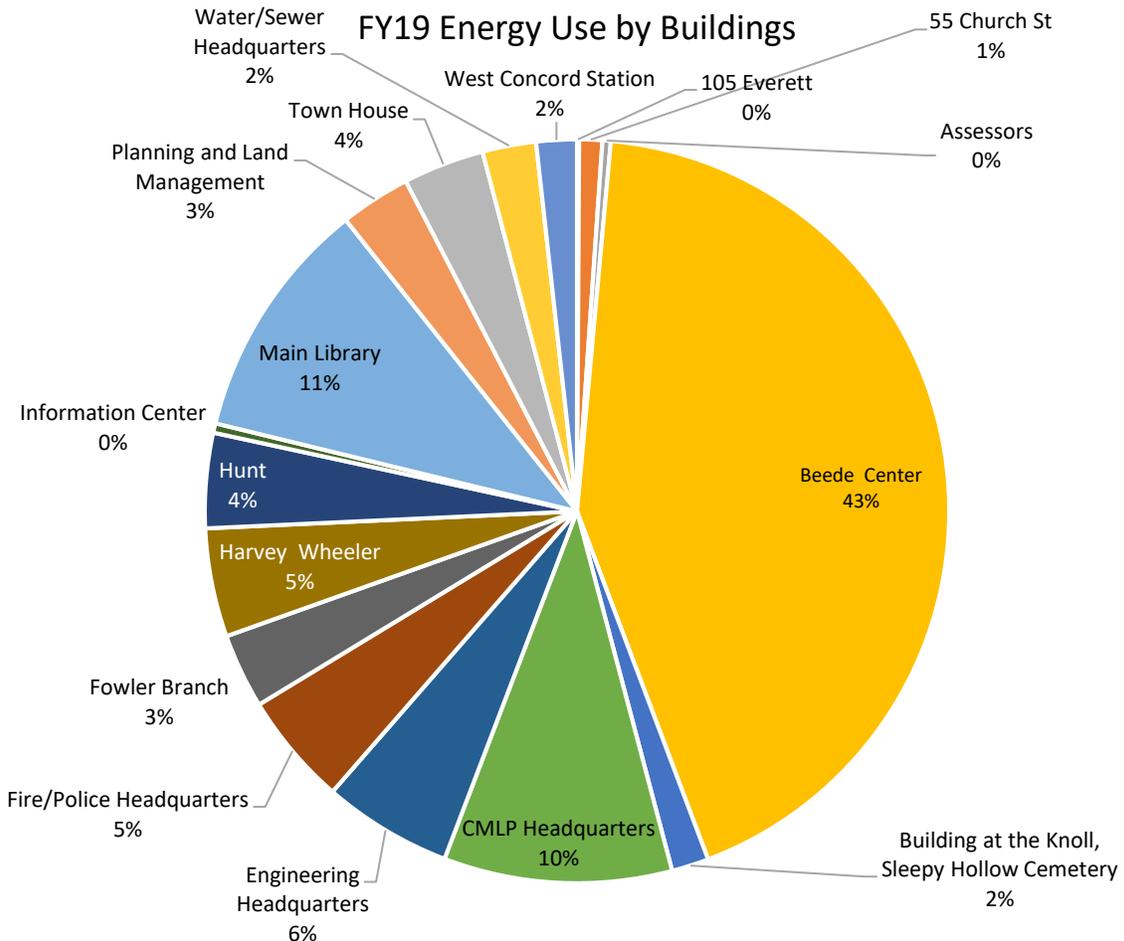
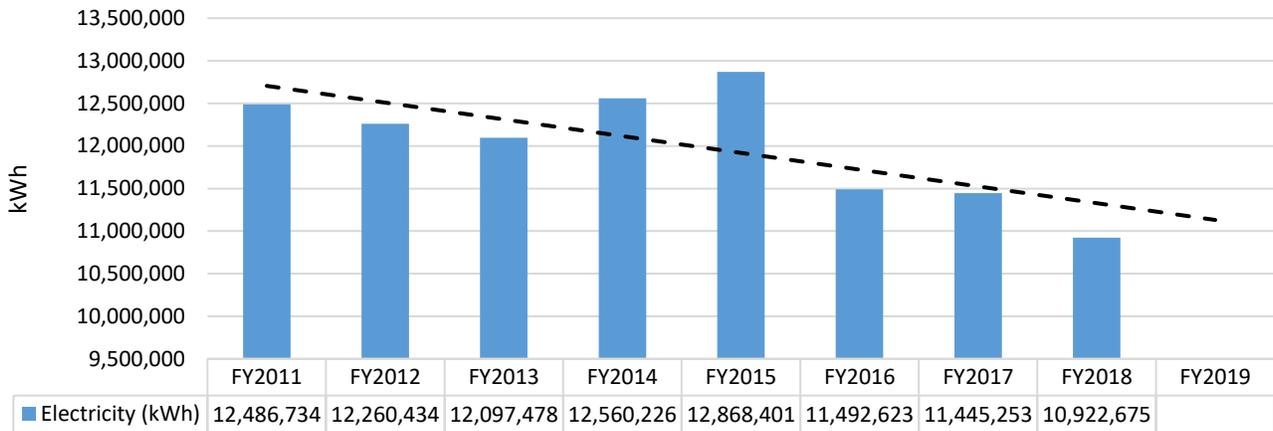
Buildings under Town Manager Jurisdiction Supported Fully or Partially from the General Fund					
Year Built	Latest Renovation	Building	Replacement Value	Budget Goal	Other Funds
1826		249 Harrington Ave	309,839	6,197	Revolving
1851	2020	Town House	3,064,914	61,298	
1903	2018	Harvey Wheeler Community Center	5,911,245	118,225	
1904	2019	141 Keyes Road	1,268,795	25,376	
1919		Marshall Farm House	569,699	11,394	Revolving
1929	2002	105 Everett St.	271,401	5,428	MMN
1932	1996	West Concord Fire Station	976,359	19,527	
1935	1987	Hunt Recreation Center	2,400,846	48,017	Recreation
1950		CPW Garage	661,610	13,232	
1950		CPW Highway Dept. 133 Keyes Rd.	348,824	6,976	
1950		CPW Office 133 Keyes Rd.	2,763,837	55,277	
1950		CPW Water & Sewer Garage	1,002,930	20,059	
1959		Planning and Land Management Shed	11,317	226	
1959	2019	Police/Fire Station (Walden)	4,526,731	90,535	
1960		Gun House	156,394	3,128	
1960		Police Dept. Storage 203 Walden Rd.	105,525	2,111	
1992		135 Keyes Road (CPW)	2,442,236	48,845	Water & Sewer
1995	2019	McGrath Farm House	917,879	18,358	Revolving
1996	2020	Field House (Lawsbrook)	71,100	1,422	
1998	2019	Municipal Light Plant	5,218,502	104,370	CMLP
2002	2020	Visitors Center	381,349	7,627	
2003	2018	55 Church Street	1,580,713	31,614	
2006	2019	Beede Swim and Fitness Center	10,337,923	206,758	Beede
2011	2018	Marshall Farm Green Houses	74,285	1,486	Revolving
		169 Harrington Ave shed	26,530	531	Revolving
	2008	Marshall Farm Stand	135,877	2,718	Revolving
		McGrath Farm Stand	384,377	7,688	Revolving
	2015	McGrath Red Barn	134,253	2,685	Revolving
	2010	24 Court Lane	339,505	6,790	
	2018	2-Stow Street Storage Sheds	40,000	800	
	2017	37 Knox Trail	1,541,572	30,831	
	2014	Cemetery shed	6,892	138	
		CPW Storage Area	162,212	3,244	
		Knoll shed	56,584	1,132	
		Knoll Storage Building	51,690	1,034	
		Landfill Storage Building	70,749	1,415	
		Salt Shed Keyes Rd.	164,397	3,288	
Total			\$ 48,488,891	\$ 969,778	
Total Supported Fully or Partially Funded by the General Fund:					\$ 505,305

General Government

Resource Sustainability

In FY13, the Town began to allocate funds for Resource Sustainability to preserve natural resources through implementing energy conservation for Town buildings and vehicles, promoting renewable forms of energy in Concord, encouraging recycling of materials and reducing the use of natural resources, like water, in daily operations. The graphs below show electricity and energy use in Town buildings.

Total Municipal Electricity Use



General Government

Human Resources

Human Resources (HR) has continued to configure and implement software products that increase efficiency and accuracy of systems, while reducing paper use.

HR staff coordinated several training initiatives in 2019. Policy orientations were conducted with 72 new employees to acquaint them with expectations of the Town. Training on harassment and workplace violence was arranged for 59 new employees. New supervisors received additional training on employment law and performance management. All employees were reminded of their biennial obligation to complete training on the Massachusetts conflict of interest law. The Town’s harassment prevention policy, the Massachusetts conflict of interest law summary, and an advisory regarding Town policies, were distributed to all employees.

Activities related to benefit administration included development and distribution of informational materials, coordination of educational sessions, individually assisting employees with questions, coordinating an employee benefits and wellness fair attended by approximately 150 employees, and promoting Minuteman Nashoba Health Group wellness programs. HR staff continued to work with the finance director to inform the Town’s Insurance Advisory Committee on cost saving Health Savings Account Qualified (HSAQ) options, and to implement a premium incentive for enrollment in such plans. 21 coverage changes were processed during open enrollment, with 9 new enrollments in the HSAQ plans.

In 2019, HR staff: managed 73 leaves of absence in accordance with the Family and Medical Leave Act and/or medical leave policies; coordinated 113 recruitments; processed 2,659 employment applications; managed 40 work-related injury cases; responded to multiple unemployment claims; verified and processed personnel action forms for all employees; made arrangements for an employee appreciation picnic attended by 217 employees and for an ice cream truck visit enjoyed by approximately 350 employees; coordinated 51 random DOT-required drug and alcohol tests; and provided guidance and administrative oversight for several performance improvement plans, disciplinary actions, and terminations. 14 GEM (Go the Extra Mile) Certificates and 12 gift-certificate awards were processed in recognition of employee actions that were noted and appreciated by others. HR also prepared proposals for and participated in union negotiations and mediations related to 5 collective bargaining agreements. The first agreement for the highway and grounds bargaining unit was finalized in 2019 after 3 years of negotiations; HR staff played a significant role in coordinating the implementation of those contract terms, including calculation of several years’ retroactive salary adjustments.

Employment Data by Calendar Year					
	2015	2016	2017	2018	2019
Number of Employed	614	657	637	683	731
Regular-Status Positions	293	297	303	315	332
Regular-Status New Hires	26	30	30	29	
Regular-Status Separations	12	14	20	19	
Regular-Status Retirements	12	11	10	8	

Information Systems

The major application systems have been classified by criticality, data sensitivity, and performance requirements. Backup and recovery procedures were updated and checked to ensure that service level objectives can be

General Government

achieved. Any major incidents were reviewed with the Senior Management Team and corrective actions were performed as needed to prevent recurrences.

Significant capital investments in hardware, software, networks, and processes have continually improved the reliability of critical systems. The server infrastructure is capable of running all major systems from either of two different physical locations.

In FY20, investments in additional hardware to support the virtual server infrastructure are underway. Phone system improvements continue, and the utility billing and Light Plant financial software has been upgraded.

Since 2011, with the implementation of the off-site help desk, the IT Department has been able to track and report on problems and incidents. The help desk service includes a staffed call center with telephone, web and e-mail ticket submission for incident reporting. The system provides automated incident reporting and service templates that enable routine and repetitive requests to be consistently addressed. Remote support tools enable technicians to address most issues quickly and without an on-site visit.

Approximately \$65,000 of the technology is being expended on computer workstation upgrades in FY20. IT maintains the inventory of over 440 workstations (up 12.5% in the past year due to adding the CCTV and Library systems and new Town employees). A replacement rate of approximately 1.5 systems per week is required to achieve the six year replacement cycle target. In 2018, 53 workstations and laptops were replaced. In addition 11 failing or obsolete printers were replaced, including 2 large multi-function printer/copiers in key locations. The Town achieved the goal of eliminating workstations over six years old by the end of 2014, except in cases where there was an exceptional business need for such a device. Sufficient funding is proposed to maintain the program. In addition to the workstations, all critical IT infrastructure, such as the VMware servers and the network hardware and software, is being kept up to date to ensure reliability.

The April 2017 Town meeting approved a \$1.5 million Technology Improvement Fund to support the work the Senior Management Team is doing to achieve strategic improvement objectives. The fund provides resources to make these investments and the first of these projects, Licenses and Permits, was started in FY19 and is underway in FY20.

There remain a few application systems that should be replaced due to age or functionality. The CIO works with department heads to identify and prioritize application upgrades. The major project for FY19 is Utility Billing, which will complete in May 2019. The April 2017 Town meeting approved a \$1.5 million Technology Improvement Fund to support the work the Senior Management Team is doing to achieve strategic improvement objectives. The fund provides resources to make these investments and the first of these projects, Licenses and Permits, started in FY19 and will continue into FY20.

FY21 Goals

Town Manager's Office

- Provide consistently high-quality service to the Select Board, Concord residents, and community partners.
- Continue the onboarding process for new Town Manager's Office staff including additional trainings and informational sessions relative to Concord's form of government, Bylaws and the Town Charter.
- Further develop department-specific action plans which work to guide activities within the various Town Departments in a manner that is consistent with the missions and goals outlined in the *Envision Concord* Strategic Plan finalized in July of 2018.

General Government

- Support the work of Town Departments by providing guidance and clarity regarding varied missions, objectives and priorities; continue to collaborate with members of Senior Management to tackle town-wide administrative and personnel policy updates as needed or dictated by statute.

Legal Services

- Review use of Town Counsel and Labor Counsel to determine if such use can be reduced. Evaluate current and anticipated legal issues that may drive costs in FY 2021.

Town Meeting and Reports

- Produce high-quality reports for the citizens of Concord that are informative, approachable, and compliant with both statutory requirements and the Town's fiduciary responsibilities.
- Fulfill all local and statutory requirements related to Town meeting notifications, hearings, and processes.
- Work with the Middle School Building Committee to determine if a new middle school can accommodate future Town Meetings without significantly increasing the project budget.

Economic Vitality and Tourism

- Expand upon the progress made by the new Tourism and Visitor's Services Coordinator by engaging the public, businesses, and regional partners in meaningful projects and collaborations that attract people to Concord for shopping, business, healthcare, sightseeing, and housing.
- Support collaboration between cultural organizations, historical groups, and local businesses.
- Promote education and awareness among residents, Town officials, and the business community relative to Concord's unique historical and cultural offerings; identify historical resources that are less familiar to residents and visitors.
- Improve coordination with regional partners in order to reduce traffic volume and congestion in and around Concord's cultural and business districts; rejuvenate programs such as the "Liberty Ride" by implementing online ticketing and more flexible on/off boarding in Concord and Lexington centers.

Facilities Management

- Ensure Town buildings are maintained in a manner that provides a safe working environment for staff and an accessible and inviting atmosphere for residents and guests to conduct business.
- Safeguard public recreational facilities by maintaining to the highest standard of care; ensure equal access for all persons regardless of age and ability.
- Continue to administer the Green Communities program to aid the Town in its global energy reduction; incorporate green building initiatives and program for new and retrofitted construction within historical buildings.
- Complete the Town-wide Municipal Vulnerability Preparedness action plan; begin work on improving resiliency by establishing strategic partnerships with regulatory and funding agencies.

Resource Sustainability

- Begin implementation of community-wide climate action and resilience plan.
- Host another UNH sustainability fellow to recommend strategies for sustainability in historic homes.
- Continue to reduce energy consumption in town buildings and fleet.
-

General Government

Human Resources

- ❑ Coordinate a comprehensive study of the Town’s classification and compensation of non-union positions to evaluate internal equity and external competitiveness; propose plan updates as needed to aid in attracting and retaining highly competent staff.
- ❑ Implement learning management software to track required employee training and certifications, provide ongoing staff development, capture business knowledge, and make information and resources easier to find.

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Long-Term Plans

Town Manager’s Office

- ⇒ Excel in the provision of high quality core services by balancing basic functions with new approaches.
- ⇒ Strengthen the Town’s environmental and fiscal sustainability by empowering departments to explore new and innovate means of design, transportation, and programming.
- ⇒ Broaden Concord’s housing stock by supporting Bylaws, regulations, and programs that seek to create and maintain affordable housing choices for the community.
- ⇒ Improve and expand upon Town-wide communication strategies to ensure all citizens have the opportunity to be heard and receive information relative to their government.

Town Meeting and Reports

- ⇒ Explore ways to reduce the overall cost of Town Meeting by either purchasing frequently used materials and technology or entering into long-term contracts with vendors who provide multi-year discount incentives.
- ⇒ Consider online and/or paperless report programs on a voluntary basis, to reduce Concord’s printing costs and the volume of paper used yearly, in-line with Concord’s sustainability principles.

Economic Vitality and Tourism

- ⇒ Renew and improve Concord’s village centers as vital pedestrian-friendly, economic and social hubs that enable community engagement on a wide scale.
- ⇒ Ensure that Concord is recognized as a supportive community for businesses and entrepreneurs to grow or start ventures in Town.
- ⇒ Establish a central transportation planning function within the Town government; create safe and effective walking and biking connections between major areas in the community to reduce the Town’s dependence on vehicles and fossil fuels.
- ⇒ Expand upon our local and civic capacity for economic development with special focus on tourism, culture and art, healthcare and environmentally sustainable businesses.

Facilities Management

- ⇒ Continue to maintain and improve the Town’s existing public buildings, facilities, parks and infrastructure at a level consistent with the Town’s fiscal resources.
- ⇒ Develop a funding strategy and redevelopment outline for new buildings related to town services including, but not limited to, a new emergency services center and public works facility.
- ⇒ Sustain the Town’s sustainability goals by advocating for green energy projects and retrofits.
- ⇒ Develop a strategy to anticipate certain property acquisitions including surplus properties owned by the State and Federal Governments.

General Government

- ⇒ Ensure that facilities planning and practices reflect the best practices identified through the municipal vulnerability plan.

Human Resources

- ⇒ Update personnel systems and policies in accordance with changing legal requirements and employment-related trends.
- ⇒ Explore ways to provide increased schedule and benefit flexibility sought by employees while maintaining services and accountability to the public.

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General Government

Personnel Summary

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Town Manager</u>				
Town Manager	1.00	200,000	1.00	200,000
Deputy Town Manager	1.00	170,105	1.00	168,243
Public Information & Communicator	1.00	69,346	1.00	69,346
Administrative Manager	1.00	73,724	1.00	73,500
Senior Administrative Assistant	1.00	63,455	1.00	59,195
Department Clerk	0.88	26,100	0.88	40,322
Other Personnel Expenses	0.00	35,800	0.00	27,000
<i>Subtotal</i>	5.88	\$ 638,530	5.88	\$ 637,606
<u>Human Resources</u>				
Human Resources Director	1.00	138,285	1.00	138,285
Assistant Human Resources Director	0.80	81,826	0.90	78,430
Senior Human Resources Assistant	1.00	76,550	1.00	77,403
Human Resources Assistant	1.00	74,328	1.00	75,607
Other Personnel Expenses	0.20	15,451	0.11	10,629
<i>Subtotal</i>	4.00	\$ 386,440	4.01	\$ 380,354
<u>Information Systems</u>				
Chief Information & Techn. Officer	1.00	193,063	1.00	193,063
Technical Services Manager	1.00	109,235	1.00	109,235
GIS / Application Program Manager	1.00	101,440	1.00	101,440
Information Systems Technician	2.00	142,800	2.00	142,628
GIS Technician/Analyst	0.75	48,540	0.75	48,540
Other Personnel Expenses	0.00	26,560	0.00	26,560
<i>Subtotal</i>	5.75	\$ 621,638	5.75	\$ 621,466
<u>Legal Services</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
<u>Town Meeting & Reports</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	22,750	0.00	19,025
<i>Subtotal</i>	0.00	\$ 22,750	0.00	\$ 19,025

General Government

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Economic Vitality & Tourism</u>				
Econ. Develop. & Tourism Coord.	1.00	66,238	1.00	78,000
Other Personnel Expenses	0.72	19,500	0.52	14,400
<i>Subtotal</i>	1.72	\$ 85,738	1.52	\$ 92,400
<u>Facilities Administration</u>				
Facilities Director	1.00	118,018	1.00	115,636
Master Craftsman	0.00	69,259	0.00	-
Facilities & Landscape Maintainer	2.00	49,910	2.00	97,469
Lisc. Electrician & Skilled Carpenter	1.00	38,908	1.00	78,300
Facilities Operations Coordinator	1.00	47,021	1.00	78,368
HVAC Technician	1.00	98,831	1.00	90,369
Other Personnel Expenses	0.00	1,500	0.00	1,500
<i>Subtotal</i>	6.00	\$ 423,447	6.00	\$ 461,642
<u>Parks & Playgrounds</u>				
Facilities & Landscape Maintainer	1.00	48,984	1.00	48,985
Other Personnel Expenses	0.29	9,000	0.00	-
<i>Subtotal</i>	1.29	\$ 57,984	1.00	\$ 48,985
<u>Resource Sustainability</u>				
Director of Sustainability	1.00	101,707	1.00	101,707
Energy Conservation Coordinator	0.50	38,015	0.00	-
Energy Manager	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	1.50	\$ 139,722	1.00	\$ 101,707
<u>Town House</u>				
Custodial Maintenance Supervisor	1.00	64,500	1.00	64,854
Other Personnel Expenses	0.00	11,721	0.00	7,309
<i>Subtotal</i>	1.00	\$ 76,221	1.00	\$ 72,163
<u>Visitors' Center</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -

General Government

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>55 Church Street</u>				
Building Maintenance Custodian	1.00	56,564	1.00	57,963
Receptionist/Clerk	0.50	19,575	0.50	19,575
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	1.50	\$ 76,139	1.50	\$ 77,538
<u>37 Knox Trail</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
General Government Total	28.64	\$ 2,528,608	27.65	\$ 2,512,886

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General Government – Town Manager’s Office

FY21 Budget Highlights

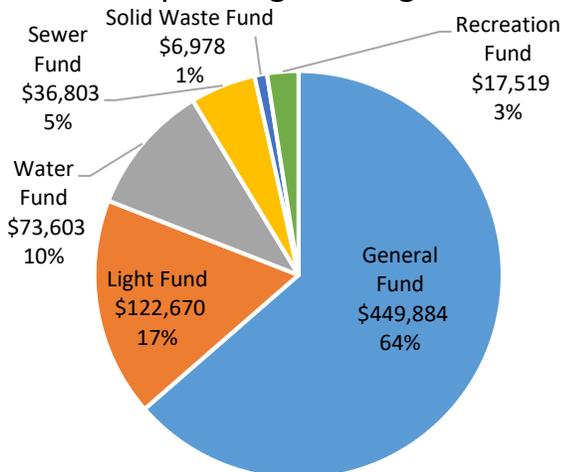
The FY21 budget of the Town Manager’s Office is proposed to decrease by 0.8% or \$5,433. Due to a decreased allocation from the Beede Fund, Recreation Fund and Capital Projects, the General Fund operating portion is proposed to increase by 5.6% or \$23,951. This budget includes a \$14,222 increase for the Department Clerk’s hours as well as \$4,500 in Postage and \$4,500 in Printing for the Annual Tax Relief Campaign. The Enterprise Funds are proposed to contribute 46% of expenditures for the strategic guidance and communication services provided by the Department’s staff. The General Fund is proposed to support 64% or \$449,884 of planned expenditures.

Division Financial Overview

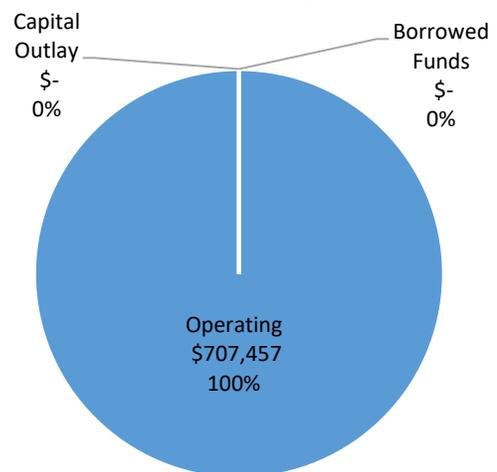
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Town Manager's Office					
Operating					
Personnel Services	\$ 558,874	\$ 609,252	\$ 638,530	\$ 637,606	\$ 637,606
Purchased Services	39,325	28,164	24,600	35,351	35,351
Supplies	10,028	6,582	10,000	12,450	12,450
Other Charges	29,669	19,083	34,761	42,050	22,050
Subtotal	\$ 637,896	\$ 663,080	\$ 707,891	\$ 727,457	\$ 707,457
Total Operating Expense	\$ 637,896	\$ 663,080	\$ 707,891	\$ 727,457	\$ 707,457
Capital					
Capital Outlay	\$ 6,969	\$ 6,293	\$ 5,000	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 6,969	\$ 6,293	\$ 5,000	\$ -	\$ -
Total Division Expense	\$ 644,865	\$ 669,373	\$ 712,891	\$ 727,457	\$ 707,457

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – Human Resources

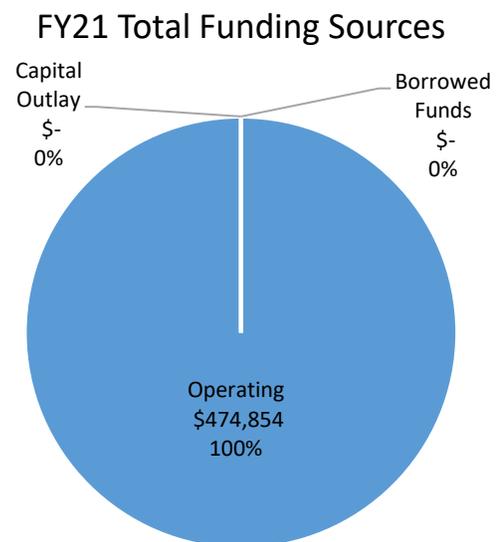
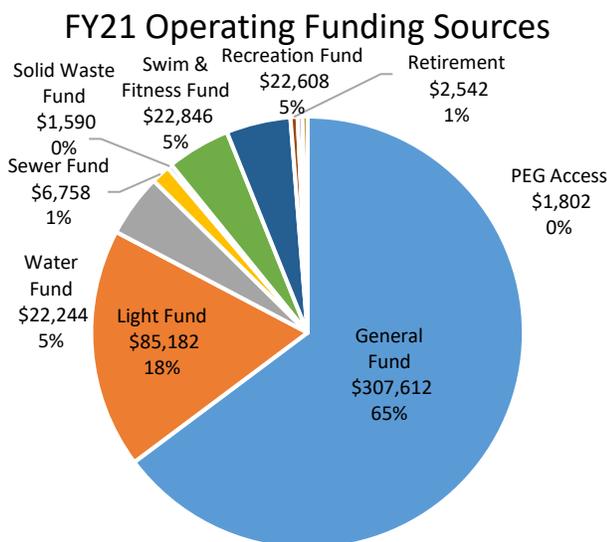
FY21 Budget Highlights

Although the Human Resources Department’s FY21 budget shows a decrease of \$5,926, with decreased funding from Enterprise Funds, the General Fund operating portion represents a \$5,101 or 1.7% increase from that of the FY20 budget. The amount allocated for staff overtime has decreased from \$14,299 to \$5,561. The FY21 Recommended budget includes \$167,242 in funding from Enterprise Funds and Other Sources due to the services Human Resources provides. The General Fund is proposed to support 65% or \$307,612 of planned expenditures.

Division Financial Overview

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Human Resources					
Operating					
Personnel Services	\$ 345,857	\$ 367,995	\$ 386,440	\$ 387,569	\$ 380,354
Purchased Services	51,032	57,534	74,425	114,125	74,125
Drug/Alcohol Testing	3,115	2,775	3,340	3,340	3,340
Supplies	2,074	3,238	2,925	3,225	3,225
Other Charges	4,947	11,527	13,650	13,810	13,810
Subtotal	\$ 407,025	\$ 443,069	\$ 480,780	\$ 522,069	\$ 474,854
Total Operating Expense	\$ 407,025	\$ 443,069	\$ 480,780	\$ 522,069	\$ 474,854
Capital					
Capital Outlay	\$ 905	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 905	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 407,929	\$ 443,069	\$ 480,780	\$ 522,069	\$ 474,854

Division Funding Sources



General Government – Information Systems

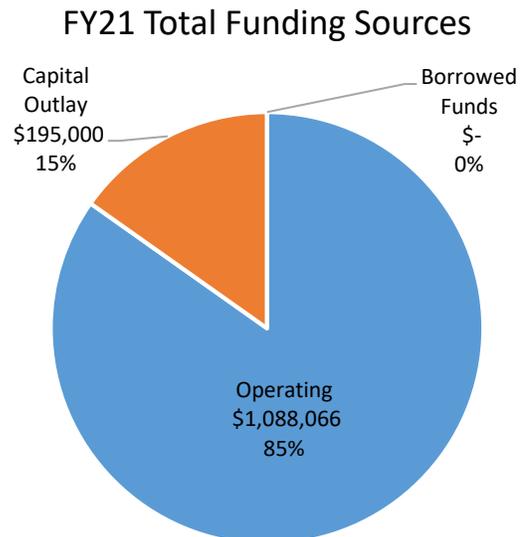
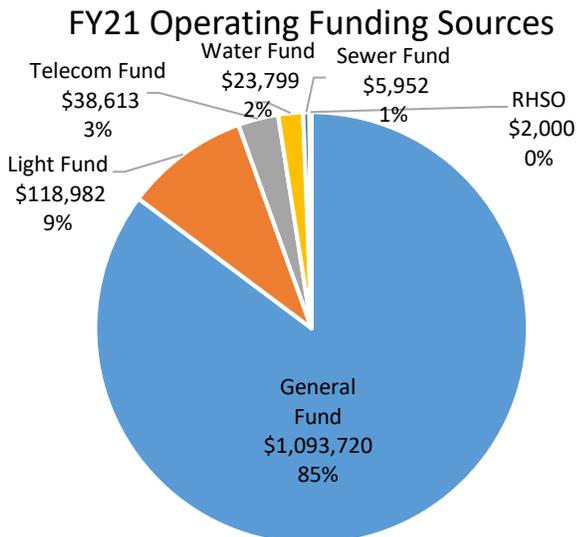
FY21 Budget Highlights

The Information Systems budget represents a 4.7% increase in the General Fund operating portion from that of the FY20 budget. The proposed budget includes \$195,000 capital outlay for communications equipment, computer capital, network software, and network hardware. It also includes an additional \$15,000 for computer software maintenance. With an allocation from the Light, Telecommunications, Water, and Sewer Funds as well as the RHSO of \$189,346, the General Fund is proposed to support 85% or \$1,093,720 of planned expenditures.

Division Financial Overview

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Information Systems					
Operating					
Personnel Services	\$ 342,925	\$ 422,256	\$ 621,638	\$ 621,466	\$ 621,466
Purchased Services	343,210	430,773	406,000	439,250	439,250
Supplies	24,592	18,972	18,000	25,150	25,150
Other Charges	4,350	726	2,250	2,200	2,200
Subtotal	\$ 715,078	\$ 872,727	\$ 1,047,888	\$ 1,088,066	\$ 1,088,066
Total Operating Expense	\$ 715,078	\$ 872,727	\$ 1,047,888	\$ 1,088,066	\$ 1,088,066
Capital					
Capital Outlay	\$ 221,683	\$ 106,457	\$ 179,800	\$ 200,000	\$ 195,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 221,683	\$ 106,457	\$ 179,800	\$ 200,000	\$ 195,000
Total Division Expense	\$ 936,762	\$ 979,184	\$ 1,227,688	\$ 1,288,066	\$ 1,283,066

Division Funding Sources



General Government – Legal Services

FY21 Budget Highlights

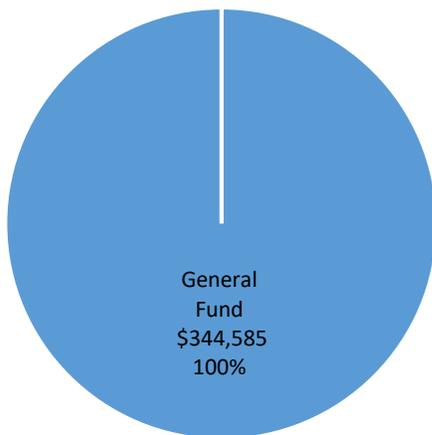
The FY21 Legal Services budget represents an increase of \$94,585 or 38.0%. The General Fund is proposed to support 100% or \$344,585 of planned expenditures.

Division Financial Overview

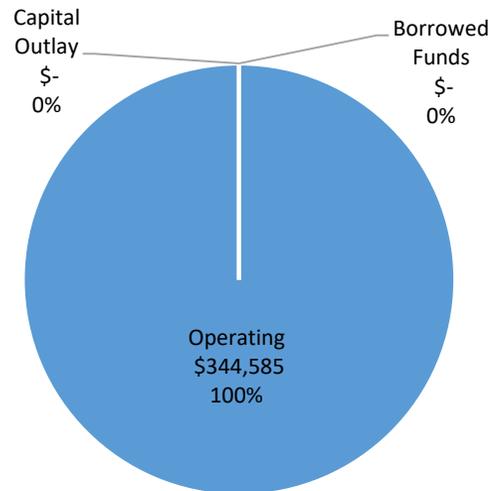
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Legal Services					
Operating					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	458,002	629,462	250,000	250,000	344,585
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	\$ 458,002	\$ 629,462	\$ 250,000	\$ 250,000	\$ 344,585
Total Operating Expense	\$ 458,002	\$ 629,462	\$ 250,000	\$ 250,000	\$ 344,585
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -				
Total Division Expense	\$ 458,002	\$ 629,462	\$ 250,000	\$ 250,000	\$ 344,585

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – Town Meeting & Reports

FY21 Budget Highlights

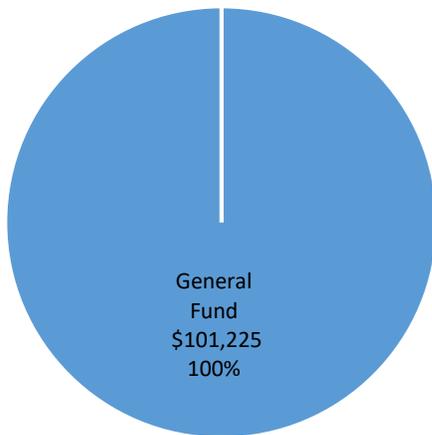
The Town Meeting & Reports budget is essentially level funded from that of FY20. The proposed budget includes \$87,600 in Personnel Services, Purchased Services, and Supplies for the annual town meeting as well as \$13,625 in for the creation and publishing of the annual town report and other materials. The General Fund is proposed to support 100% or \$101,225 of planned expenditures.

Division Financial Overview

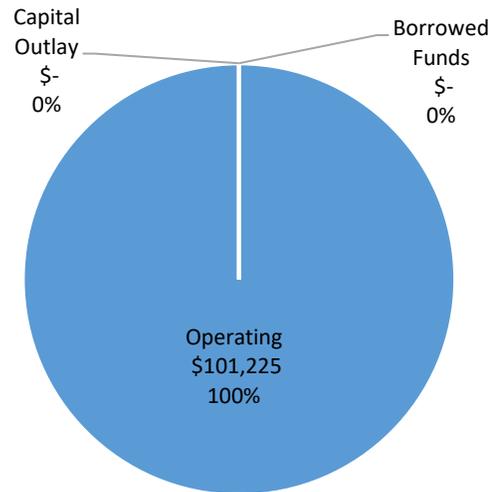
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Town Meeting & Reports					
Operating					
Personnel Services	\$ 8,013	\$ 13,746	\$ 22,750	\$ 19,025	\$ 19,025
Purchased Services	26,800	69,784	62,500	144,051	64,400
Supplies	9,974	1,717	15,000	36,339	17,800
Other Charges	-	-	-	-	-
Subtotal	\$ 44,787	\$ 85,247	\$ 100,250	\$ 199,415	\$ 101,225
Total Operating Expense	\$ 44,787	\$ 85,247	\$ 100,250	\$ 199,415	\$ 101,225
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 44,787	\$ 85,247	\$ 100,250	\$ 199,415	\$ 101,225

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – Economic Vitality & Tourism

FY21 Budget Highlights

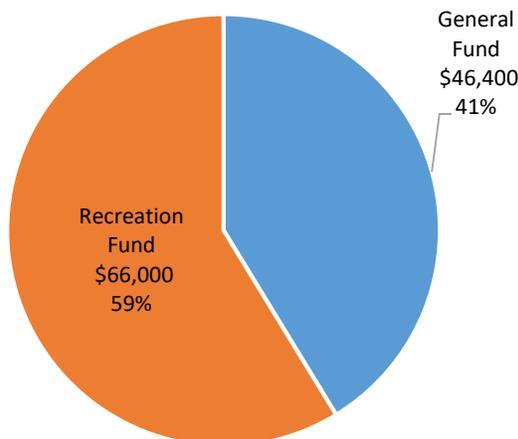
The FY21 Economic Vitality & Tourism budget represents an increase of \$23,164 or 37.2% with an increase in General Fund operating portion of \$42,900 due to a lower allocation from the Recreation Revolving Fund. This budget includes the revised position titled Economic Development & Tourism Coordinator as well as \$10,000 in Advertising and \$10,000 in Other Services for the upcoming celebrations. The Recreation Revolving Fund due to its work with Concord’s tourism market is proposed to contribute a portion of the Coordinator’s salary. The General Fund is proposed to support 41% or \$46,400 of planned expenditures.

Division Financial Overview

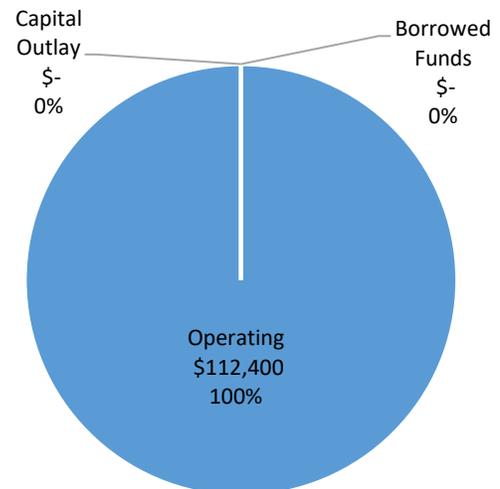
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Economic Vitality & Tourism					
Operating					
Personnel Services	\$ -	\$ -	\$ 85,738	\$ 107,400	\$ 92,400
Purchased Services	5,646	4,519	3,500	20,000	20,000
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	\$ 5,646	\$ 4,519	\$ 89,238	\$ 127,400	\$ 112,400
Total Operating Expense	\$ 5,646	\$ 4,519	\$ 89,238	\$ 127,400	\$ 112,400
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 5,646	\$ 4,519	\$ 89,238	\$ 127,400	\$ 112,400

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – Facilities Administration

FY21 Budget Highlights

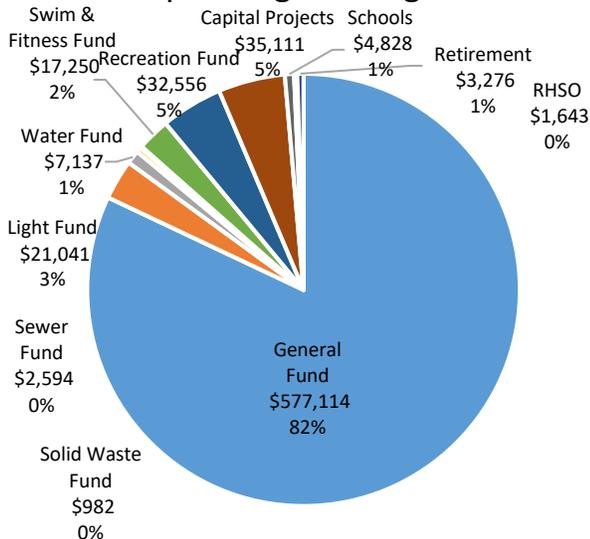
The FY21 Facilities Administration budget represents a \$70,608 or 11.1% increase and a General Fund operating portion increase of \$16,201 or a 2.9%. This budget is proposed to be reorganized to include building maintenance and materials accounts previously located in the budgets of specific buildings. The Enterprise Funds and Other Sources are proposed to contribute 18.0% of expenditures due to their use of services and supplies to maintain their buildings. The General Fund is proposed to support 82.0% or \$577,114 of planned expenditures.

Division Financial Overview

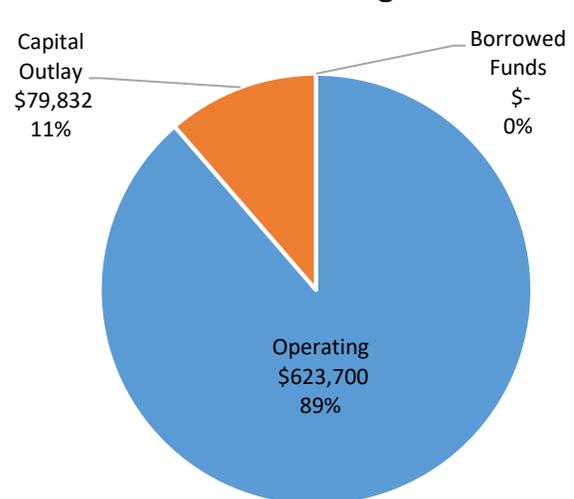
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Facilities Administration					
Operating					
Personnel Services	\$ 259,398	\$ 350,010	\$ 423,447	\$ 461,642	\$ 461,642
Purchased Services	150,812	140,190	93,469	114,618	102,637
Supplies	25,982	53,878	33,489	55,789	51,559
Other Charges	-	405	7,795	8,275	7,861
Subtotal	\$ 436,191	\$ 544,483	\$ 558,200	\$ 640,324	\$ 623,700
Total Operating Expense	\$ 436,191	\$ 544,483	\$ 558,200	\$ 640,324	\$ 623,700
Capital					
Capital Outlay	\$ 175,057	\$ 114,186	\$ 74,724	\$ 222,550	\$ 79,832
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 175,057	\$ 114,186	\$ 74,724	\$ 222,550	\$ 79,832
Total Division Expense	\$ 611,248	\$ 658,669	\$ 632,924	\$ 862,874	\$ 703,532

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – Parks & Playgrounds

FY21 Budget Highlights

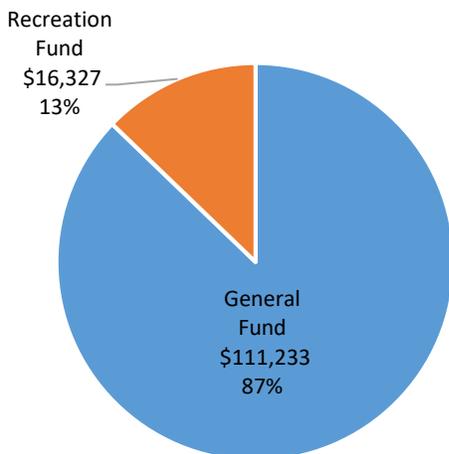
The FY21 Parks & Playground budget is proposed to increase by \$2,266 or 0.2%. However, due to decreased funding from non-General Fund sources, the General Fund operating portion increases by \$54,180 or 94.9%. This budget includes \$20,000 in White Pond improvement funds that were transferred from the Town Manager’s Office as well as \$12,500 in Grounds Keeping Supplies for use at all Town parks. The General Fund is proposed to support 87% or \$111,233 of planned expenditures.

Division Financial Overview

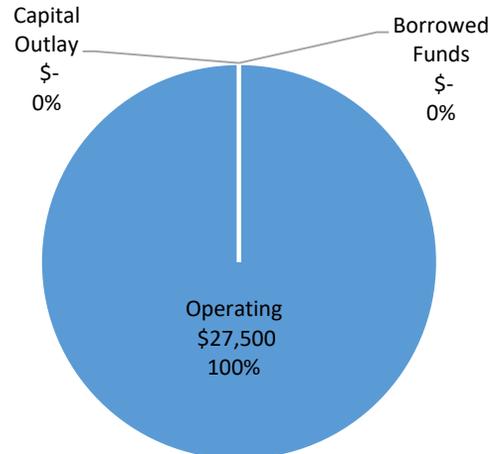
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Parks & Playgrounds					
Operating					
Personnel Services	\$ -	\$ -	\$ 57,984	\$ 48,985	\$ 48,985
Purchased Services	-	-	24,280	36,245	36,245
Supplies	-	-	12,100	13,950	13,950
Other Charges	-	-	10,930	8,380	8,380
White Pond	-	-	20,000	20,000	20,000
Gerow Park	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ 125,294	\$ 127,560	\$ 127,560
Total Operating Expense	\$ -	\$ -	\$ 125,294	\$ 127,560	\$ 127,560
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ -	\$ -	\$ 125,294	\$ 127,560	\$ 127,560

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – Resource Sustainability

FY21 Budget Highlights

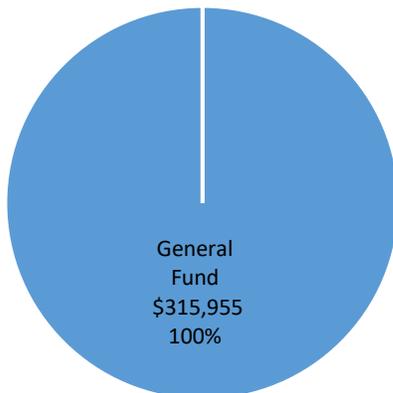
The FY21 Resource Sustainability budget represents a \$79,911 or 33.8% increase, primarily as a result of \$117,000 in capital spending from current resources offset by a \$38,015 savings from the Energy Conservation Coordinator being moved to the Municipal Light Plant. As a result of the transferred position, the General Fund operating portion is proposed to decrease by \$37,090 or 18.7%. The budget also includes \$50,000 in required funding matches for various sustainability initiatives and grants. The General Fund is proposed to support 100% or \$315,995 of planned expenditures.

Division Financial Overview

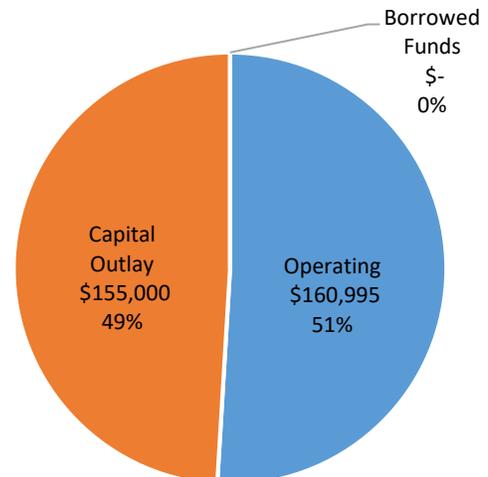
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Resource Sustainability					
Operating					
Personnel Services	\$ 32,854	\$ 81,623	\$ 139,722	\$ 101,707	\$ 101,707
Purchased Services	9,915	23,863	35,000	53,650	53,650
Supplies	10	4,349	11,413	1,338	1,338
Other Charges	26,433	2,188	1,950	4,300	4,300
Grants & Projects	26,500	-	10,000	100,000	-
Subtotal	\$ 95,712	\$ 112,024	\$ 198,085	\$ 260,995	\$ 160,995
Total Operating Expense	\$ 95,712	\$ 112,024	\$ 198,085	\$ 260,995	\$ 160,995
Capital					
Capital Outlay	\$ 56,755	\$ 45,001	\$ 38,000	\$ 305,000	\$ 155,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 56,755	\$ 45,001	\$ 38,000	\$ 305,000	\$ 155,000
Total Division Expense	\$ 152,467	\$ 157,025	\$ 236,085	\$ 565,995	\$ 315,995

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – Town House

FY21 Budget Highlights

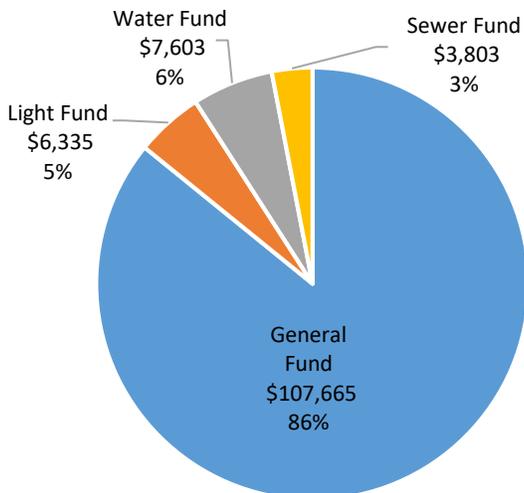
The Town House budget represents a \$1,244 decrease from that of the FY20 budget with a corresponding decrease of \$1,059 in the General Fund operating portion. This budget includes funding for operation and maintenance of office, general meeting, and public spaces utilized by the Town Manager’s Office and Finance staff as well as the public. Proposed contributions of \$19,010 from Enterprise Funds are used to support non-personnel expenses and services. The General Fund is proposed to support 86% or \$107,665 of planned expenditures.

Division Financial Overview

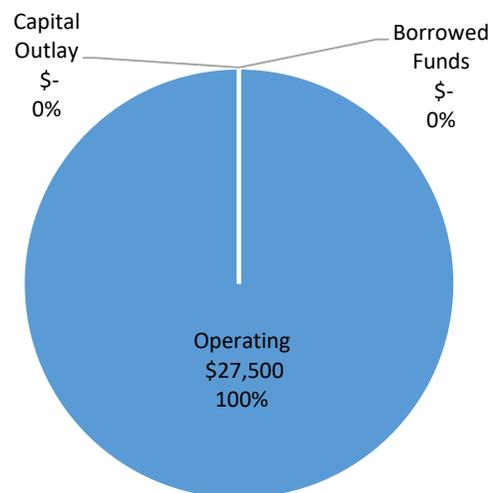
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Town House					
Operating					
Personnel Services	\$ 65,857	\$ 68,455	\$ 76,221	\$ 72,163	\$ 72,163
Purchased Services	47,053	39,903	41,225	43,476	43,476
Supplies	9,500	7,831	6,500	7,500	7,500
Other Charges	-	-	-	-	-
Assessor's Office	6,969	3,301	3,973	3,535	3,535
Subtotal	\$ 129,380	\$ 119,489	\$ 127,919	\$ 126,675	\$ 126,675
Total Operating Expense	\$ 129,380	\$ 119,489	\$ 127,919	\$ 126,675	\$ 126,675
Capital					
Capital Outlay	\$ 596	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 596	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 129,976	\$ 119,489	\$ 127,919	\$ 126,675	\$ 126,675

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – Visitors’ Center

FY21 Budget Highlights

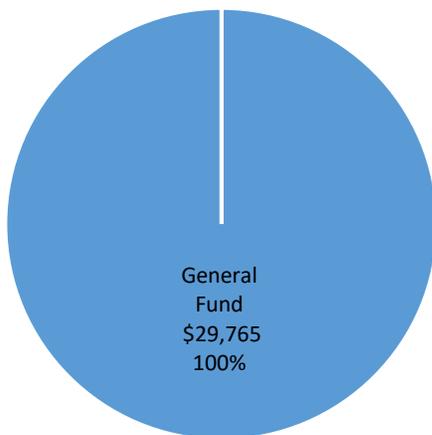
The Visitors Center Division budget represents a 64.32% increase from that of the FY20 budget with no contributions from Enterprise Funds. This budget includes an additional \$10,000 to operate and maintain public restroom year round. The General Fund is proposed to support 100% or \$29,765 of planned expenditures.

Division Financial Overview

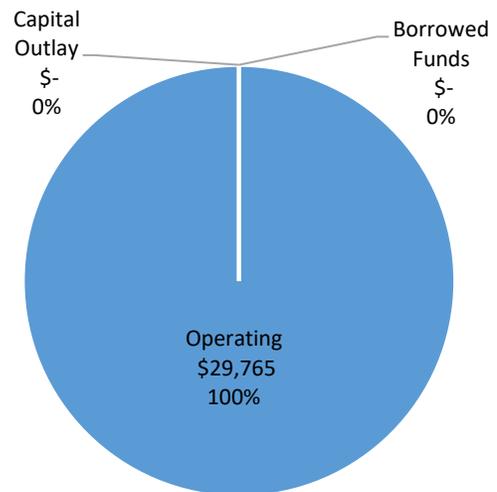
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Visitors' Center					
Operating					
Personnel Services	\$ 2,685	\$ 660	\$ -	\$ -	\$ -
Purchased Services	16,903	5,902	16,114	23,265	28,265
Supplies	1,785	683	2,000	1,500	1,500
Other Charges	-	-	-	-	-
Subtotal	\$ 21,373	\$ 7,245	\$ 18,114	\$ 24,765	\$ 29,765
Total Operating Expense	\$ 21,373	\$ 7,245	\$ 18,114	\$ 24,765	\$ 29,765
Capital					
Capital Outlay	\$ 22,508	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 22,508	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 43,881	\$ 7,245	\$ 18,114	\$ 24,765	\$ 29,765

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – 55 Church Street

FY21 Budget Highlights

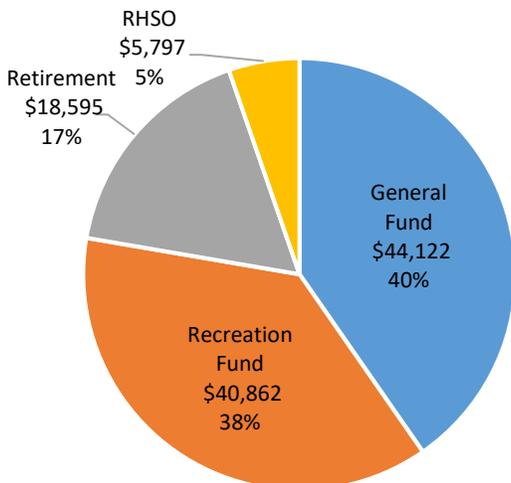
The FY21 55 Church Street budget represents a 4,517 or 4.3% increase. This budget provides for the operation and maintain of 55 Church Street, a building provides offices for the Retirement Board and program space for the Recreation Department. Accordingly, the Recreation Fund contributes \$40,862 towards operations and the Retirement Board contributes \$18,595. For the use of the custodian that is funded in the budget, the Regional Housing Service Office, which is located at 37 Knox Trail, provides \$5,797. The General Fund is proposed to support 40% or \$44,122 of planned expenditures.

Division Financial Overview

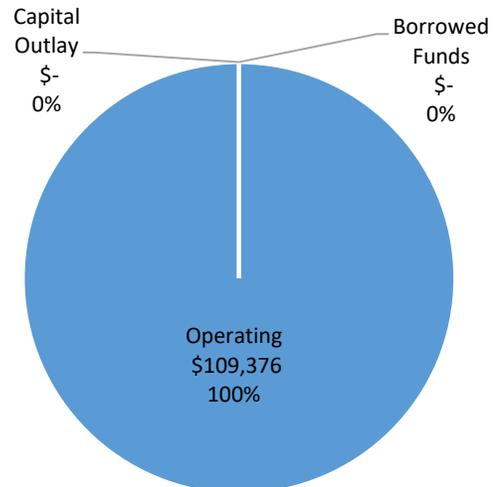
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
55 Church Street					
Operating					
Personnel Services	\$ -	\$ 46,821	\$ 76,139	\$ 77,538	\$ 77,538
Purchased Services	-	8,958	27,720	29,138	29,138
Supplies	-	350	1,000	2,700	2,700
Other Charges	-	-	-	-	-
Subtotal	\$ -	\$ 56,128	\$ 104,859	\$ 109,376	\$ 109,376
Total Operating Expense	\$ -	\$ 56,128	\$ 104,859	\$ 109,376	\$ 109,376
Capital					
Capital Outlay	\$ -	-	-	-	-
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ -	\$ 56,128	\$ 104,859	\$ 109,376	\$ 109,376

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



General Government – 37 Knox Trail

FY21 Budget Highlights

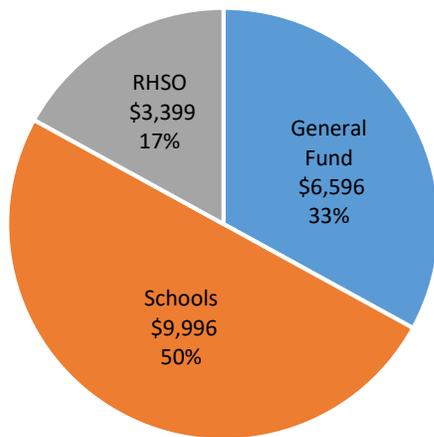
The FY21 37 Knox Trail budget is essentially level funded. This budget includes funding for the operation and maintenance of the 37 Knox Trail facility that houses offices and meeting space utilized by the Town, Schools, and Regional Housing Service Office. The General Fund is proposed to support 33% or \$6,596 of planned expenditures.

Division Financial Overview

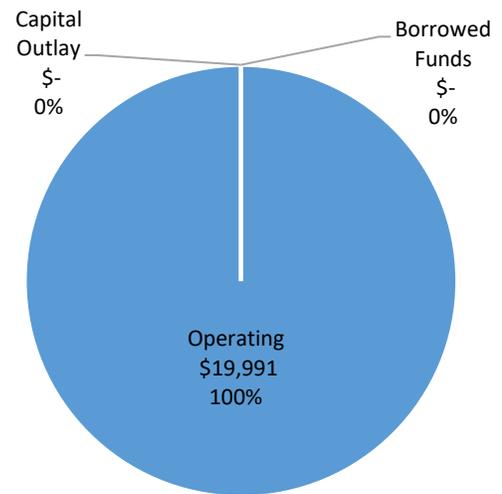
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
37 Knox Trail					
Operating					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	24,104	16,261	19,331	19,591	19,591
Supplies	565	-	250	400	400
Other Charges	-	-	-	-	-
Subtotal	\$ 24,668	\$ 16,261	\$ 19,581	\$ 19,991	\$ 19,991
Total Operating Expense	\$ 24,668	\$ 16,261	\$ 19,581	\$ 19,991	\$ 19,991
Capital					
Capital Outlay	\$ 18,500	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 18,500	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 43,168	\$ 16,261	\$ 19,581	\$ 19,991	\$ 19,991

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources

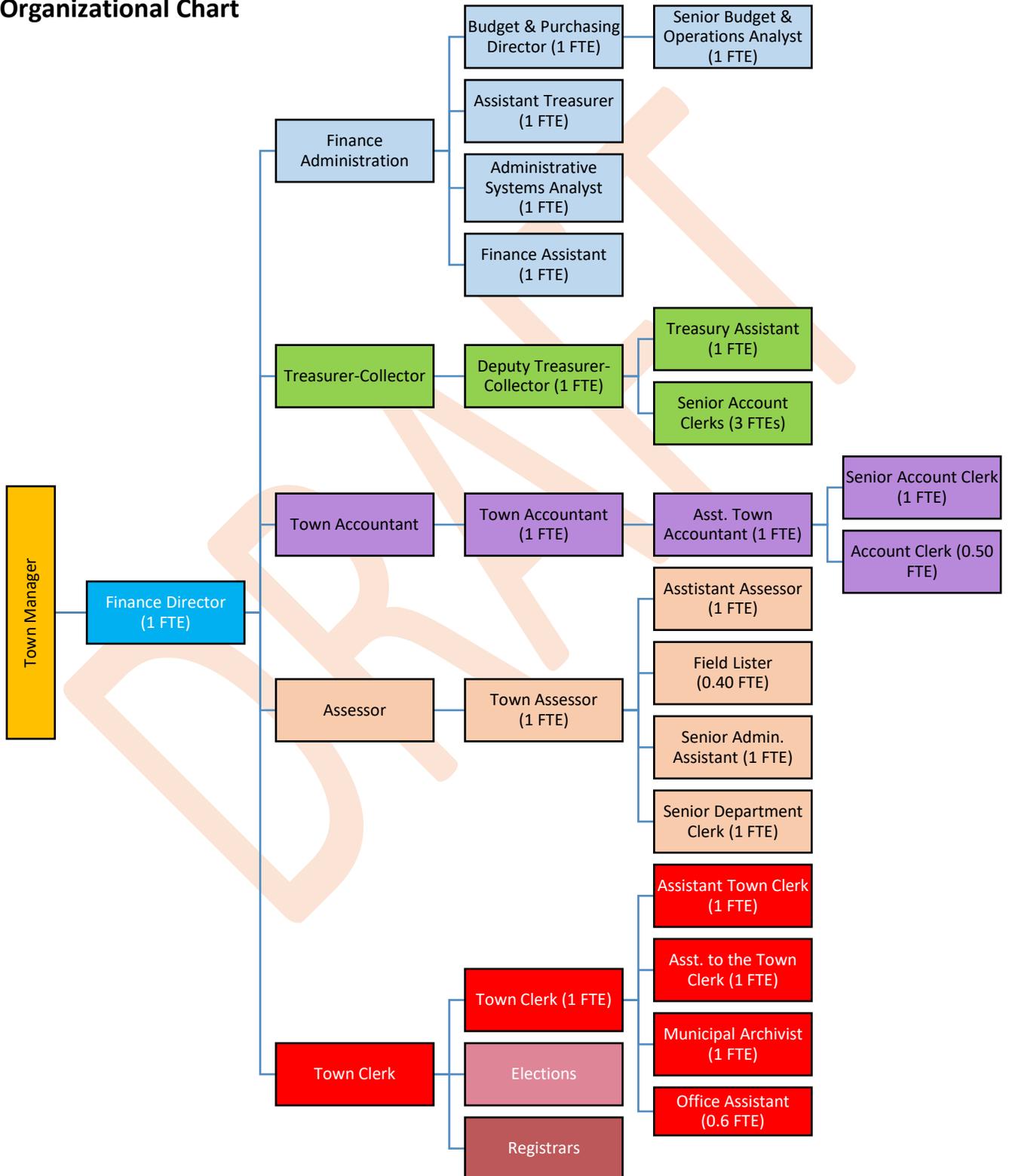


Finance

Mission Statement

The Finance Department’s mission is to ensure the Town’s quality operations and sound financial management by providing high quality financial, accounting, and administrative services, so that departments can perform their missions efficiently, effectively, and innovatively.

Organizational Chart



Finance

Responsibilities

Finance Administration: The Finance Administration Division supports the Finance Director in carrying out her responsibilities to manage the Town's financial resources in a sound manner, to facilitate the budgeting of these resources, and to ensure the spending of these resources conforms to State law and Town bylaws.

Treasurer-Collector: The Treasurer-Collector Division maximizes financial resources by efficiently administering the collection of all Town receivables in a fair and courteous manner and by effectively managing the Town's bank accounts, short-term investments, and disbursements.

Town Accountant: The Town Account Division oversees and processes bills paid by the Town, provides financial reporting services to other departments, and manages the Town's accounting system so that it conforms to generally accepted accounting principles and State laws and regulations.

Assessor: The Assessor Division is responsible for the valuation of the Town's real and personal property in a manner that is fair, efficient, transparent, and cost-effective. To do this, the Assessor Division, complies with State laws and guidelines promulgated and overseen by the State's Bureau of Local Assessment.

Town Clerk: The Town Clerk Division accurately records, preserves, and provides access to the Town's public records through dependable customer service and governmental transparency.

- **Elections:** This subdivision conducts all elections in a fair and efficient manner, encourages voter participation in the democratic process, and judiciously administers pertinent campaign finance laws.
- **Registrars:** This subdivision maintains accurate records of voter registration and activity, conducts the Annual Town Census, publishes the Street List, and accepts and certifies nomination papers and petitions (for elections and town meetings) in an efficient, accurate, and diligent manner.

Finance

Overview

The Finance Department is responsible for the managing, monitoring, and reporting on the Town’s operating, capital, and debt finances. Through its financial, accounting and administrative services, the Department maintains and advances the overall financial health of the Town and assists other Town departments in carrying out their missions.

The Finance Director, appointed by the Town Manager, works with the Finance Committee to address critical present and long-term financial needs of the Town and provides oversight to the following divisions: Finance Administration, Treasurer-Collector, Town Accountant, Assessor, and Town Clerk with its respective Elections and Registrars subdivisions.

Accomplishments

Finance Department

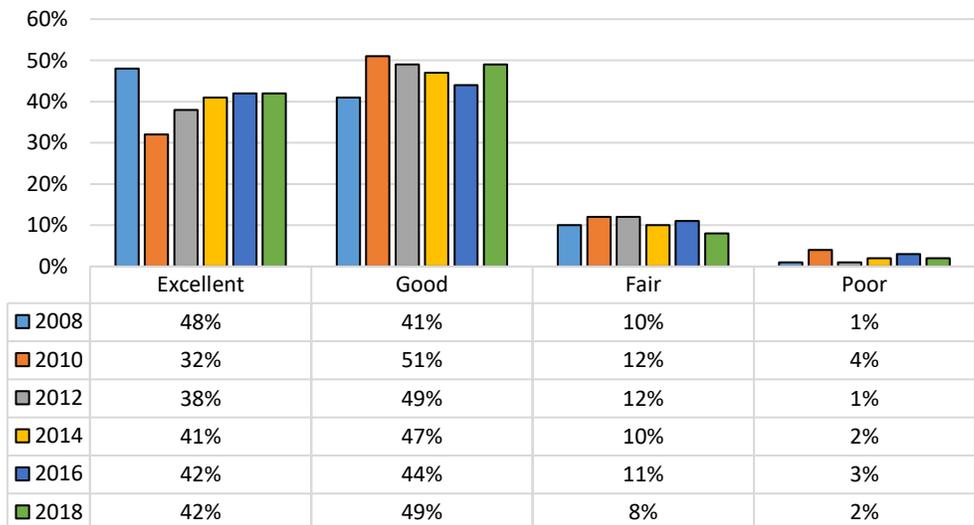
- ☑ Concord has earned a AAA bond rating from Moody’s Investors Service each year since 1987. This rating allows the Town to borrow funds at the lowest possible interest rate.
- ☑ The estimated State certified the FY19 Free Cash is greater than 10% of the FY20 General Fund budget.
- ☑ Concord earned GFOA’s Distinguished Budget Presentation Award for the thirteenth consecutive year.
- ☑ Concord earned GFOA’s Certificate of Achievement for Excellence in Financial Reporting Program for FY18 for the second consecutive year and the FY19 CAFR is currently being reviewed by the GFOA.
- ☑ Concord received clean audit opinion in FY19 from the CPA firm, Melanson Heath & Co.
- ☑ The Finance Department worked with ClearGov, a financial transparency software firm, to provide financial information via the web.

Performance

For more than a decade, the Town has conducted a statistically significant public opinion poll of Town residents.

In the biennial Citizen Survey, the follow question was asked, “How would you rate the overall quality of services provided by the Finance Department, which includes services of the Town Clerk, Town Collector, and Town Assessor?” The 2018 survey showed that 42% of respondents rated services as “Excellent” and 49% as “Good”.

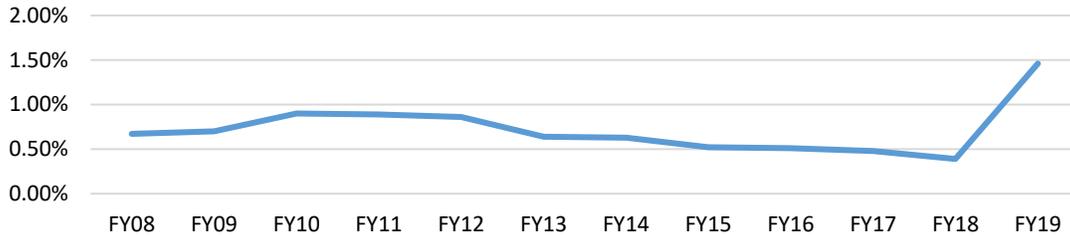
Rating of Services provided by the Finance Department



Finance

The Finance Department has maintain a strong record in collecting property taxes that are due. The 1.46% delinquency rate marks the 24th consecutive year in which the uncollected property tax percentage has been under 1.5% at June 30th of each levy year.

% of Taxes Uncollected (as of June 30th, 2019)



For proper operations, the Town carries a fund balance for the General Fund and these funds are invested while they are not being used. It is the responsibility of the Finance Director to advise the Town Manager on investments decision.

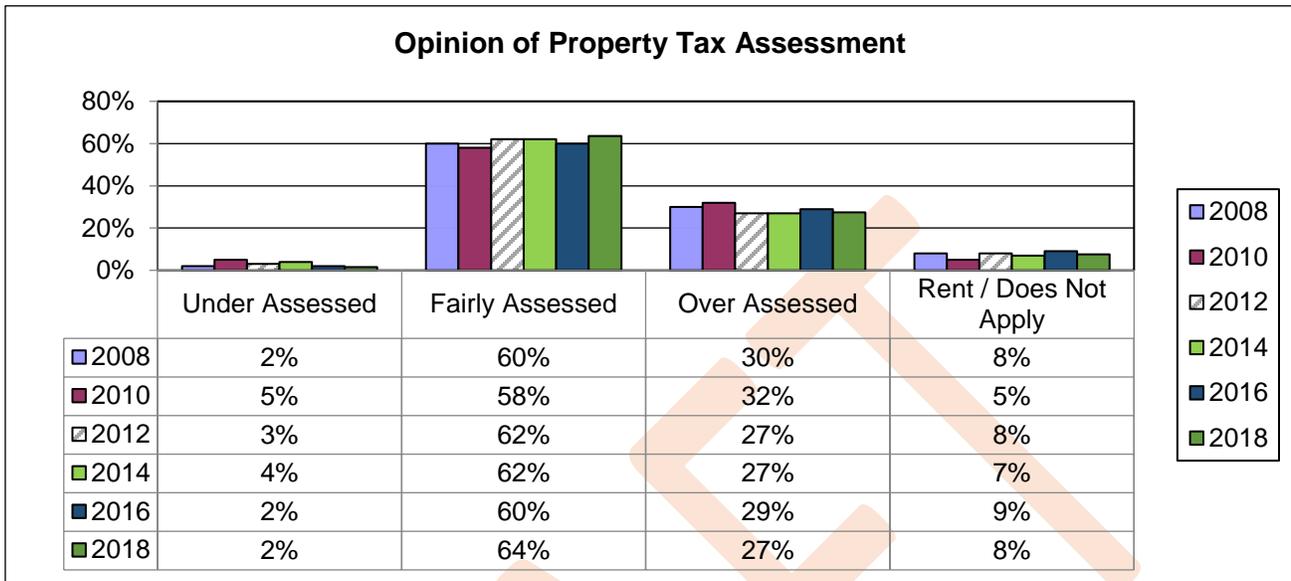
Cash Management Summary					
	FY15	FY16	FY17	FY18	FY19
Earnings	\$82,500	\$158,000	\$396,000	\$735,000	\$687,000
Yield	0.24%	0.43%	0.78%	1.85%	0.63%

Collection activity include receiving and processing payments for parking violations, curbside collection subscriptions, motor vehicle excise bills and property tax bills.

Revenue Collection Activities			
Collections and Billing Summary			
Activity	Volume of Activity in FY19	Billing Responsibilities	Collection Responsibilities
Parking violations	1,501	(Police Department)	X
Subscriptions for curbside refuse and recycling	7,423	X	X
Motor vehicle excise bills	17,437	X	X
Property tax bills	26,243	X	X

Finance

The Assessing Division professionally assesses the valuation of Town properties. From Citizen Survey results, 70% of respondents felt that their property tax assessment was either “Fairly Assessed” or “Under Assessed”, if renters are excluded from the responding population.



The Town Clerks Office maintain and issue various vital records.

Activities by Calendar Year				
ACTIVITY	2016	2017	2018	2019
Births Registered (Concord residents)	1,329 (113)	1,301 (109)	1,299 (89)	1,357 (114)
Deaths Registered (Concord residents)	347 (164)	351 (172)	310 (154)	286 (147)
Marriages Registered (Concord residents)	70 (30)	62 (29)	45 (14)	65 (29)
Marriage Intentions Filed	73	61	54	56
Dog Licenses Issued	1,877	1,894	1,933	1,910
Burial Permits Issued	297	311	266	248
Business Certificates Recorded	157	162	96	135
Cemetery Deeds Prepared & Recorded	44	41	42	53
Public Meetings Posted	995	929	905	823
Raffle Permits Issued	17	17	18	18
Affidavits & Corrections Prepared & Recorded	56	79	65	94

Finance

In addition, the Town Clerk’s Office administers the Town Census and national, state and local elections.

Performance Information by Calendar Year						
	2014	2015	2016	2017	2018	2019
Residents Counted in Census as of December 31	15,830	15,798	15,987	16,481	16,777	16,365
Registered voters as of December 31 (includes inactive voters)	12,581	12,637	13,141	13,068	13,269	13,540
New Voters Registered during Year	820	735	1,834	651	1,192	753
Nomination/Petition Papers Signatures Certified	3,398	2,564	1,942	829	4,955	1,139

Date	Election	Turnout	% Registered Voters
6/4/2019	Special Town Election (Middle School Feasibility Study)	1,513	11.36%
3/26/2019	Annual Town Election	1,491	11.24%
11/6/2018	State Election	10,191	75%
9/4/2018	State Primary	5,551	41.54%
6/12/2018	Special Town Election (non-medical marijuana prohibition bylaw)	1,791	13.56%
3/27/2018	Annual Town Election (no contested races)	499	3.79%
6/8/2017	Special Town Election (Debt Exclusion Vote for Landfill site remediation; Adoption of the MGL Ch. 374 of the Acts of 2016 Establishing a Senior Means-Tested Property Tax Exemption)	706	5.41%
3/28/2017	Annual Town Election (no contested races)	475	3.64%
11/8/2016	General Election/Presidential	11,447	85%

Finance

FY21 Goals

Finance Department

- Preserve the AAA bond rating from Moody's Investors Service
- Maintain a certified Free Cash level above the 5.0% annual threshold
- Earn the GFOA's Distinguished Budget Presentation Award
- Earn the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program)
- Receive clean opinion from the Town outside audit firm.
- Promote fiscal transparency.
- Improve procurement efficiency by implementing a paperless process.
- Launch a new financial system capable of meeting current and future needs.
- Renovate offices to improve efficiency and security.
- Sustain organizational excellence and customer service.

DRAFT

Finance

Personnel Summary

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Finance Administration</u>				
Finance Director	1.00	166,120	1.00	166,120
Budget and Purchasing Director	1.00	109,510	1.00	109,510
Assistant Treasurer	1.00	88,426	1.00	88,426
Budget Analyst	1.00	62,346	0.00	-
Senior Budget & Operations Analyst	0.00	-	1.00	68,580
Retirement System Administrator	1.00	93,074	0.00	-
Administrative Systems Analyst	1.00	80,535	1.00	80,535
Finance Assistant	1.00	65,272	1.00	66,566
Retirement Administrative Assistant	0.50	32,584	0.00	-
Other Personnel Expenses	0.00	1,200	0.00	1,200
<i>Subtotal</i>	7.50	\$ 699,067	6.00	\$ 580,937
<u>Treasurer-Collector</u>				
Deputy Treasurer-Collector	1.00	106,449	1.00	104,397
Treasury Assistant	1.00	62,975	1.00	63,100
Collections Assistant	1.00	54,852	0.00	-
Senior Account Clerks	2.00	103,038	3.00	153,198
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	5.00	\$ 327,314	5.00	\$ 320,695
<u>Town Accountant</u>				
Town Accountant	1.00	103,617	1.00	103,617
Assistant Town Accountant	1.00	73,273	1.00	78,893
Account Clerk	0.50	25,294	0.50	25,610
Senior Account Clerk	1.00	57,462	1.00	57,650
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	3.50	\$ 259,646	3.50	\$ 265,770
<u>Assessors</u>				
Town Assessor	1.00	123,300	1.00	123,300
Assistant Assessor	1.00	83,290	1.00	83,290
Field Lister	0.40	22,676	0.40	22,676
Senior Administrative Assistant	1.00	69,883	1.00	70,451
Senior Department Clerk	1.00	61,906	1.00	62,536
Other Personnel Expenses	0.00	2,100	0.00	2,100
<i>Subtotal</i>	4.40	\$ 363,155	4.40	\$ 364,353

Finance

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Town Clerk</u>				
Town Clerk	1.00	104,971	1.00	104,971
Assistant Town Clerk	1.00	78,233	1.00	78,233
Assistant to the Town Clerk	1.00	61,175	1.00	61,805
Municipal Archivist	0.00	55,442	1.00	82,838
Office Assistant	0.60	27,500	0.60	27,500
Other Personnel Expenses	0.00	1,433	0.00	1,300
<i>Subtotal</i>	3.60	\$ 328,754	4.60	\$ 356,647
<u>Elections</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.79	32,553	1.19	56,306
<i>Subtotal</i>	0.79	\$ 32,553	1.19	\$ 56,306
<u>Registrars</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
Finance Total	24.80	\$ 2,010,489	24.69	\$ 1,944,709

Finance – Finance Administration

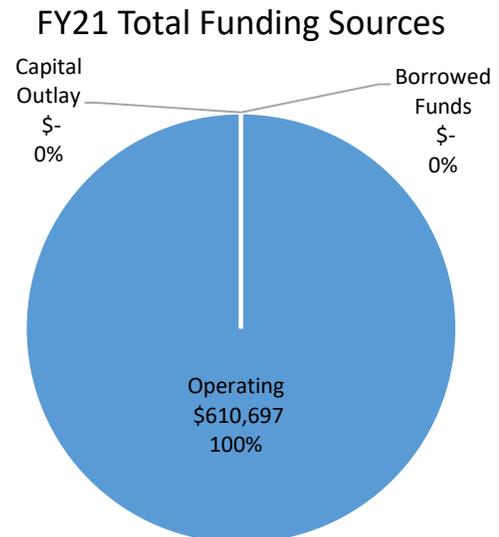
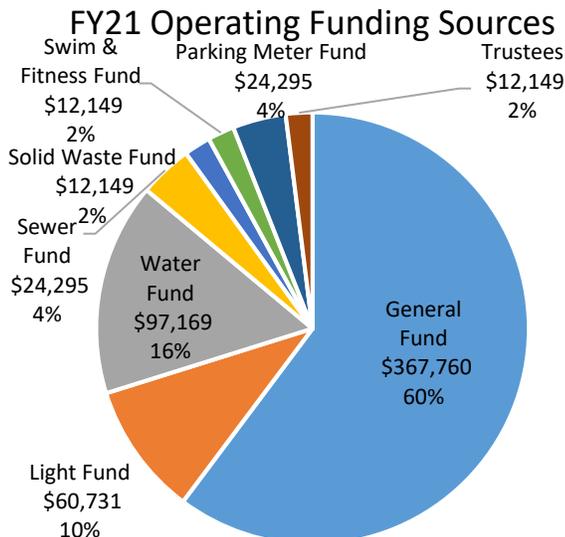
FY21 Budget Highlights

The FY21 Finance Administration budget is proposed to decrease by 15.9% or \$115,219, primarily due to personnel savings resulting from moving st Concord Retirement Board from the Town. The proposed budget includes funding for the Finance Committee as well as expenses for the Town survey. Contributions from various Enterprise Funds are proposed to support \$242,937 of expenses for Finance Administration services. The General Fund is proposed to support 60% or \$367,760 of planned expenditures.

Division Financial Overview

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Finance Administration					
Operating					
Personnel Services	\$ 477,222	\$ 556,165	\$ 699,067	\$ 580,937	\$ 580,937
Purchased Services	12,429	12,870	13,000	15,000	15,000
Supplies	1,618	1,276	2,500	2,000	2,000
Other Charges	5,776	6,195	7,940	9,350	9,350
Finance Committee	3,306	2,833	3,410	3,410	3,410
Subtotal	\$ 500,351	\$ 579,338	\$ 725,917	\$ 610,697	\$ 610,697
Total Operating Expense	\$ 500,351	\$ 579,338	\$ 725,917	\$ 610,697	\$ 610,697
Capital					
Capital Outlay	\$ 50,725	\$ 400	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 50,725	\$ 400	\$ -	\$ -	\$ -
Total Division Expense	\$ 551,076	\$ 579,739	\$ 725,917	\$ 610,697	\$ 610,697

Division Funding Sources



Finance – Treasurer-Collector

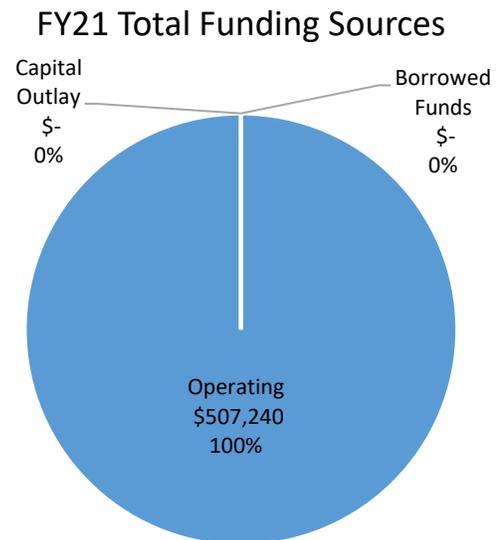
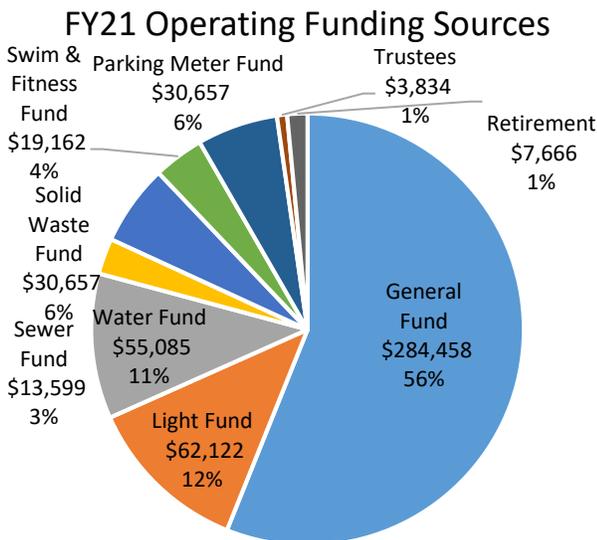
FY21 Budget Highlights

The FY21 Treasurer-Collector is proposed to decrease by 1.3% or \$6,619 compared to the FY20 budget, primarily due to salary savings from new hires. Non-Personnel expenses are proposed to be level funded. Due to the Treasurer-Collector’s role in collecting taxes, user fees, and other financial services, the Enterprise Funds are proposed to contribute 44% of planned funding. The General Fund is proposed to support 56% or \$284,458 of planned expenditures.

Division Financial Overview

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Treasurer-Collector					
Operating					
Personnel Services	\$ 314,317	\$ 291,044	\$ 327,314	\$ 320,695	\$ 320,695
Purchased Services	163,832	171,473	173,825	175,625	175,625
Supplies	4,180	3,617	6,750	4,950	4,950
Other Charges	1,577	3,105	5,970	5,970	5,970
Subtotal	\$ 483,906	\$ 469,238	\$ 513,859	\$ 507,240	\$ 507,240
Total Operating Expense	\$ 483,906	\$ 469,238	\$ 513,859	\$ 507,240	\$ 507,240
Capital					
Capital Outlay	\$ 35,071	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 35,071	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 518,976	\$ 469,238	\$ 513,859	\$ 507,240	\$ 507,240

Division Funding Sources



Finance – Town Accountant

FY21 Budget Highlights

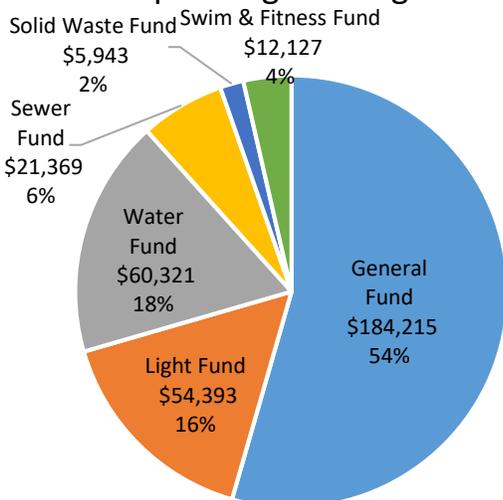
The FY21 Town Accountant is proposed to increase by 2.5% or \$8,424 compared to the FY20 budget. This budget includes an increase of \$2,100 to fund an expected increase in audit related expenses as well as an additional \$200 for Computer Software Maintenance. The Enterprise Funds are expected to support 46% of proposed funding due to the services provided by the Town Accountant. The General Fund is proposed to support 54% or \$184,215 of planned expenditures.

Division Financial Overview

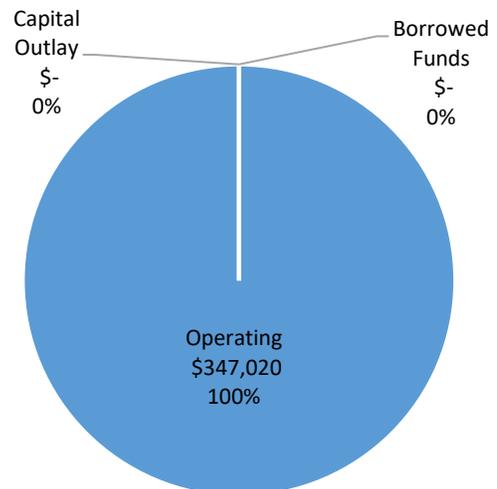
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Town Accountant					
Operating					
Personnel Services	\$ 237,474	\$ 250,895	\$ 259,646	\$ 265,770	\$ 265,770
Purchased Services	1,530	29,396	4,150	4,350	4,350
Supplies	827	1,197	1,200	1,200	1,200
Other Charges	2,975	1,439	3,600	3,600	3,600
Audit	66,000	69,000	70,000	72,100	72,100
Subtotal	\$ 308,805	\$ 351,927	\$ 338,596	\$ 347,020	\$ 347,020
Total Operating Expense	\$ 308,805	\$ 351,927	\$ 338,596	\$ 347,020	\$ 347,020
Capital					
Capital Outlay	\$ 25,000	\$ 2,500	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 25,000	\$ 2,500	\$ -	\$ -	\$ -
Total Division Expense	\$ 333,805	\$ 354,427	\$ 338,596	\$ 347,020	\$ 347,020

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Finance – Assessor

FY21 Budget Highlights

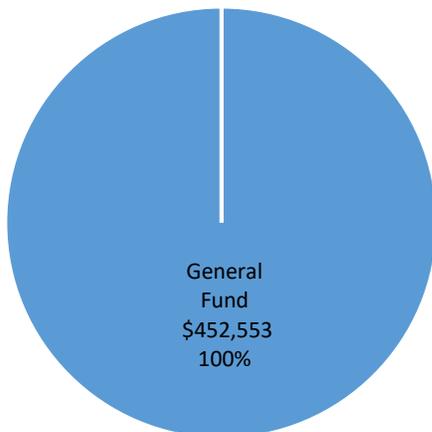
The FY21 Assessor budget represents a 0.3% or \$1,198 increase compared to the FY20 budget, primarily due to a slight increase in Personnel Services from proposed increases in salaries and wages. Non-Personnel expenses are proposed to be level funded. The General Fund is proposed to support 100% or \$452,553 of planned expenditures.

Division Financial Overview

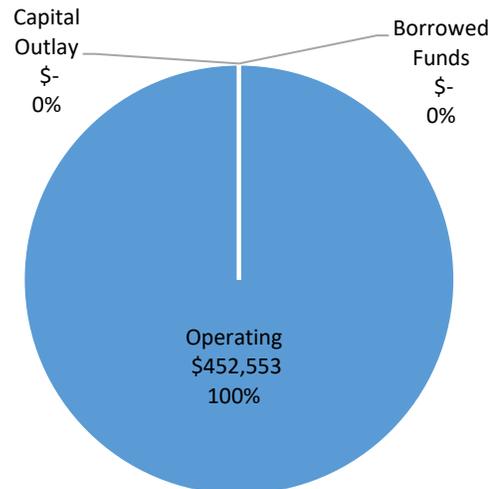
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Assessor					
Operating					
Personnel Services	\$ 327,596	\$ 344,472	\$ 363,155	\$ 364,353	\$ 364,353
Purchased Services	95,032	73,887	72,650	72,650	72,650
Supplies	2,064	2,280	2,600	2,600	2,600
Other Charges	10,136	10,657	12,950	12,950	12,950
Subtotal	\$ 434,827	\$ 431,296	\$ 451,355	\$ 452,553	\$ 452,553
Total Operating Expense	\$ 434,827	\$ 431,296	\$ 451,355	\$ 452,553	\$ 452,553
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -				
Total Division Expense	\$ 434,827	\$ 431,296	\$ 451,355	\$ 452,553	\$ 452,553

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Finance – Town Clerk

FY21 Budget Highlights

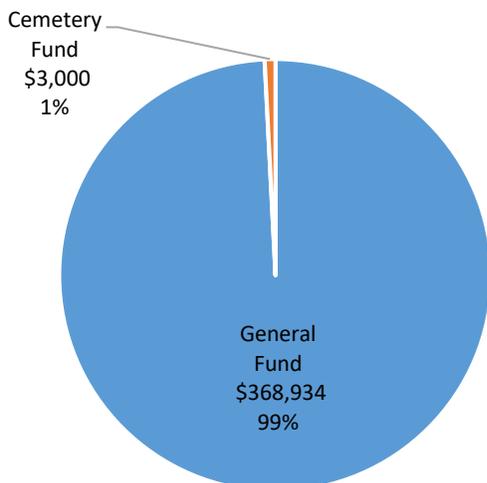
The FY21 Town Clerk budget is proposed to increase by 10.4% or \$35,056 compared to the FY20 budget. The budget includes an additional \$27,396 in Personnel Services due to the hiring of a Municipal Archivist during FY20. In addition, the budget also includes \$1,150 in Out-of-State Transportation and \$2,500 for Out-of-State Meals and Lodging for three archives related conferences. The Cemetery Fund is proposed to contribute \$3,000 in support because the Town Clerk’s Office provides cemetery record management and retention services. The General Fund is proposed to support 99% or \$368,934 of planned expenditures.

Division Financial Overview

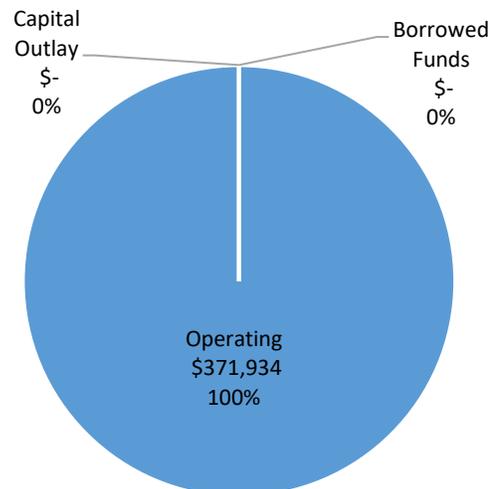
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Town Clerk					
Operating					
Personnel Services	\$ 229,737	\$ 245,949	\$ 328,754	\$ 352,426	\$ 356,647
Purchased Services	6,847	2,837	1,450	1,579	1,579
Supplies	4,371	2,204	2,880	4,650	4,650
Other Charges	1,926	1,707	3,794	9,058	9,058
Subtotal	\$ 242,881	\$ 252,698	\$ 336,878	\$ 367,713	\$ 371,934
Total Operating Expense	\$ 242,881	\$ 252,698	\$ 336,878	\$ 367,713	\$ 371,934
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -				
Total Division Expense	\$ 242,881	\$ 252,698	\$ 336,878	\$ 367,713	\$ 371,934

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Finance – Elections

FY21 Budget Highlights

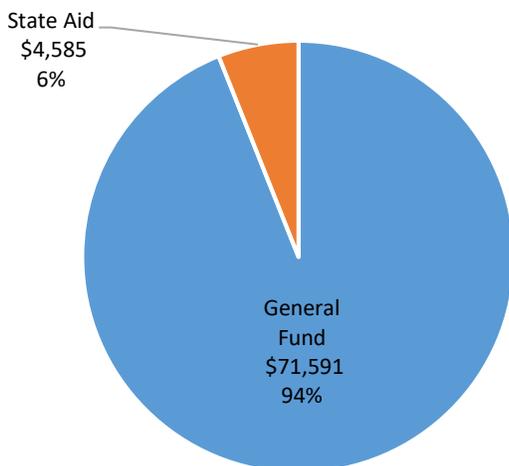
The FY21 Elections budget is proposed to increase by \$33,523 or 78.6% compared to the FY20 budget. The budget includes a planned increase in Elections Officer hours resulting in an additional \$11,838 expense as well as \$9,325 in additional Police Overtime due expanded early voting hours. Other charges includes electronic voter check-in equipment for early voting. The State is expected to reimburse the Town for \$4,585 worth of election expenses due to early voting. The General Fund is proposed to support 94% or \$71,591 of planned expenditures.

Division Financial Overview

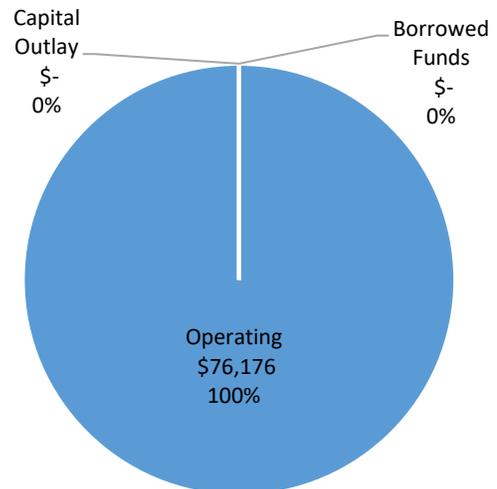
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Elections					
Operating					
Personnel Services	\$ 17,264	\$ 48,989	\$ 32,553	\$ 56,306	\$ 56,306
Purchased Services	5,565	3,907	7,300	11,450	11,450
Supplies	1,981	3,122	2,800	3,650	3,650
Other Charges	-	-	-	4,770	4,770
Subtotal	\$ 24,809	\$ 56,017	\$ 42,653	\$ 76,176	\$ 76,176
Total Operating Expense	\$ 24,809	\$ 56,017	\$ 42,653	\$ 76,176	\$ 76,176
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -				
Total Division Expense	\$ 24,809	\$ 56,017	\$ 42,653	\$ 76,176	\$ 76,176

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Finance – Registrars

FY21 Budget Highlights

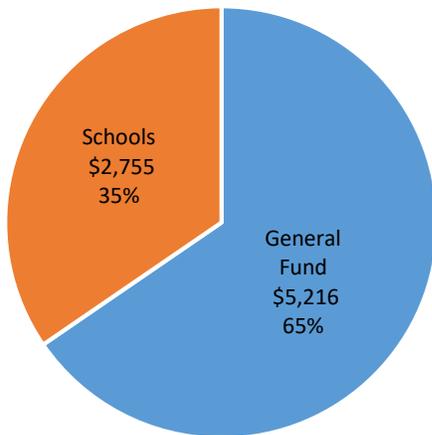
The FY21 Registrars budget represents an 8.1% or \$597 decrease compared to the FY20 budget. This budget includes a small increase in Non-Personnel Services related expenses. Per M.G.L., the Schools are proposed to pay for 30% or \$2,755 of the cost to conduct the census in exchange for information collected about pre-school students. The General Fund is proposed to support 65% or \$5,216 of planned expenditures.

Division Financial Overview

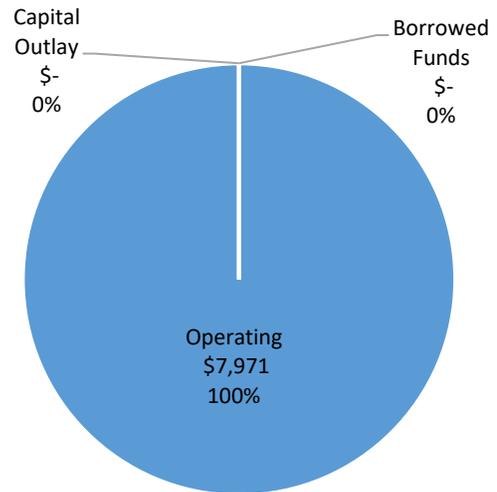
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Registrars					
Operating					
Personnel Services	\$ 2,068	\$ 1,678	\$ -	\$ -	\$ -
Purchased Services	5,901	4,864	6,424	6,921	6,921
Supplies	707	880	950	1,050	1,050
Other Charges	-	-	-	-	-
Subtotal	\$ 8,677	\$ 7,421	\$ 7,374	\$ 7,971	\$ 7,971
Total Operating Expense	\$ 8,677	\$ 7,421	\$ 7,374	\$ 7,971	\$ 7,971
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 8,677	\$ 7,421	\$ 7,374	\$ 7,971	\$ 7,971

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources

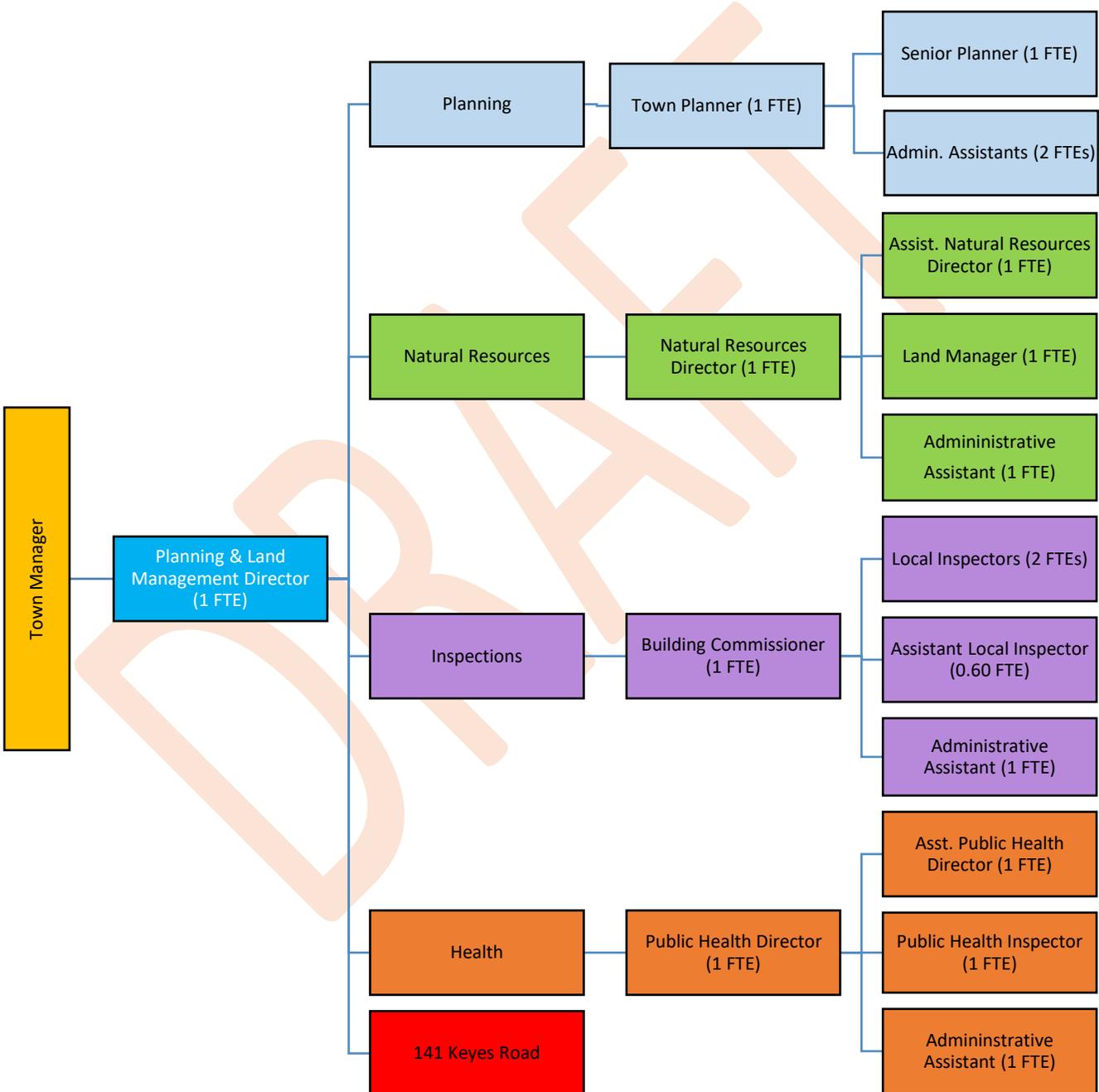


Planning and Land Management

Mission Statement

The mission of the Department of Planning and Land Management is to integrate and coordinate the functions of long-range planning, natural resource protection, public health and human services, development regulation, land management, affordable housing production, and land use control so that the Town can better formulate and pursue a unified development strategy to preserve its unique character in service to the community.

Organizational Chart



Planning and Land Management

Responsibilities

Planning: The Planning Division guides both public and private land use, resources, and building decisions in a manner that preserves the Town’s unique character in addition to providing high-level staff support to the Town’s boards and committees concerning these issues. The Planning Division coordinates the review and administration of all development proposals submitted for approval to the Planning Board, the Zoning Board of Appeals, and the Historic Districts Commission and provides support to the Historical Commission, Community Preservation Committee, Bruce Freeman Rail Trail Advisory Committee, NMI/Starmet Reuse Committee, West Concord Advisory Committee, Concord Center Cultural District Committee and West Concord Junction Cultural District Committee. Planning staff also participates in the Battle Road Scenic Byway Task Force, the HOME Consortium and Regional Housing Services Office. The Division’s agenda includes initiatives in the area of open space protection, affordable housing production, traffic and transportation planning, economic development guidance, historic resources protection, public facilities planning, development regulation creation and sustainable practices.

Natural Resources: The Natural Resources Division protects and preserves the Town’s natural resources, including wetlands, ponds, streams, and riparian corridors. The Division provides a high level of staff support to the Natural Resources Commission and its subcommittees, manages conservation land and farmland to the benefit of current and future generations, and provides environmental outreach and education to residents. In addition, the Division assists the Select Board and Town Manager in open space planning and acquisition.

Inspections: The Inspections Division efficiently, effectively, and fairly enforces the provisions of the Massachusetts State Building Code, Architectural Access Board Regulations, the Concord Zoning and Sign Bylaws, and the Massachusetts Electrical, Plumbing and Gas Codes.

Health: The Massachusetts General Laws identify the mission of local boards of health as the preservation, protection, and promotion of the health and safety of the residents of the jurisdiction. To that end, the Health Division enforces local and state laws and regulations and Town by-laws relating to public health and environmental issues that impact public health. Examples of mandated services include surveillance and control of communicable disease and environmental inspectional services (e.g. inspections of licensed food establishments, camps, pools and beaches; inspections related to housing complaints, animals and noise; and permitting and inspections of septic systems). The Health Division undertakes proactive efforts to address the needs of the Concord community related to protecting and improving the health and quality of life of its residents, including developing and implementing disease prevention and health promotion programs.

141 Keyes Road: The 141 Keyes Road account funds, operates, and maintains the facility in an efficient and cost-effective manner that contains offices, storage, conference, and general meeting space for the Department of Planning and Land Management. The two meeting rooms are used frequently by Town staff and by many Town boards and committees; the first floor meeting room also serves as a polling location for Concord residents in Precinct 1 due to convenient parking and building accessibility.



Planning and Land Management

Overview

The Department of Planning and Land Management (DPLM), under the direction of the Planning and Land Management Director, is responsible for the coordination and integration of development plans, natural resource conservation, and code enforcement. Through its work, DPLM maintains and advances these four Town Manager’s goals by ensuring the adherence to relevant State laws and Town bylaws, fostering a balance between the development of the community and residents’ quality of life, promoting the preservation of the Town’s unique character, and integration of sustainability principles into the development process.

The Planning and Land Management Director, appointed by the Town Manager, works with various boards and committees to address critical development and resource protection issues while providing oversight to the following divisions and programs: Planning, Natural Resources, Inspections, Health, and 141 Keyes Road.

Accomplishments

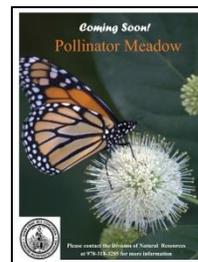
Planning

- ☑ Provided project oversight of the final construction of the Bruce Freeman Rail Trail Phase 2C through West Concord (photo top right)
- ☑ Facilitated grant award from the Massachusetts Cultural Council for \$6,000 to the West Concord Junction Cultural District Committee and \$5,000 to the Concord Center Cultural District Committee
- ☑ Conducted initial site visit and introductory meeting of the NMI-Starmet Reuse Committee workshops to hear resident’s ideas for potential re-use of the property at 2229 Main St. (photo middle right)
- ☑ Adopted a historic preservation restriction for the house at 316 Garfield Road.
- ☑ Received grant award from the Metropolitan Area Planning Council to conduct a community visioning workshop on the potential redevelopment of the Thoreau Depot Business District for Transit Orientated Development
- ☑ Organized a Community forum on the preferred preliminary design and location for the Assabet River Pedestrian Bridge in West Concord. (photo lower right)



Natural Resources

- ☑ Reviewed 61 permits in accordance with the WPA, RPA, and Concord Wetlands Bylaw
- ☑ Provided staff support to the Conservation Restriction Stewardship Committee, Heywood Meadow Stewardship Committee, and Trails Committee
- ☑ Acquired 52 acres for conservation purposes
- ☑ Maintained nearly 1,500 acres of conservation land, including 28 miles of trails and 84 acres of open land
- ☑ Managed 15 agricultural licenses over 200 acres of land
- ☑ Supported four community gardens
- ☑ Completed significant slope restoration at Sachem’s Cove, fulfilling a recommendation of the White Pond Watershed Management Plan and reducing nutrient and sediment loading into the pond
- ☑ Worked with the community to initiate three pollinator meadows; these will be ongoing efforts.



Planning and Land Management

Inspections

- ☑ Worked diligently to ensure that compliance with all State Building Codes and Town Zoning By-laws were enforced throughout the Town.
- ☑ Permitted and inspected the conversion of The New Church of Concord into the new home of the Concord Youth Theatre Inc.
- ☑ Worked diligently to ensure that compliance with all State Building Codes and Town Zoning By-laws were enforced for all Town projects
- ☑ Oversaw the completion of the Emerson Umbrella Addition / renovation project (photo top right).
- ☑ In response to the owner of 188 Fairhaven Road request to proceed with an Emergency Demolition to a single family dwelling constructed in 1876, compiled a committee consisting of the Building Commissioner, Deputy Fire Chief, Town Engineer, and the Chair of the Concord Historic Committee and arranged to have an inspection of the structure to determine if the condition of the structure required a need for an immediate demolition. After the committee inspected the structure we were all in agreement that it was unsafe to enter and should be demolished (photo right).
- ☑ Worked with the Facilities manager for TD Bank at 1112 Main Street to ensure that they were in compliance with their 2013 BOA Special permit regarding lighting and interior signage.
- ☑ Attended seminars to obtain the required CEU's to maintain certification as Building Commissioner and Local Inspectors.
- ☑ Review and sign all Zoning Board of Appeals applications prior to submission of an application.



Health

- ☑ Ensured compliance with all applicable local and state laws and regulations and Town by-laws relating to public health.
- ☑ Obtained \$25,000 grant from CHNA15 to develop a vaping education and prevention program. The Health Departments in the towns of Concord, Bedford, and Carlisle are working cooperatively with our middle and high schools to institute student vaping curriculum, parent education, and diversion/counseling programs for youth found vaping at school (photo right).
- ☑ Expanded Public Health Nursing Program; past year include educational messaging on health risks of vaping for medical practitioners and parents; public health emergency planning assisting in revising and updating Health Policies for the Concord Recreation Department's summer camp program (photo right).
- ☑ Coordinated public health response to reduce risk of Eastern Equine Encephalitis (EEE) during statewide disease outbreak, summer –fall 2019.
- ☑ Conducted trainings for all food service permittees on the 2018 revisions of the Massachusetts Food Code. Initiated contract for use of FoodCode-Pro software to enable food inspections to be completed using iPads using a standardized form in electronic format.
- ☑ Managed the Septic Betterment Loan program that allows Concord property owners to borrow up to \$30,000 at 2% interest, which is to be paid back as a betterment-lien over 10 years, to upgrade failing septic systems at their property. In 2019, the program provided funding of \$ 248,845 to 10 property



Planning and Land Management

owners using the loan program. Since this program was initially authorized in 2001, over one hundred property owners have benefited from it and over 1.7 million dollars has been loaned.

141 Keyes Road

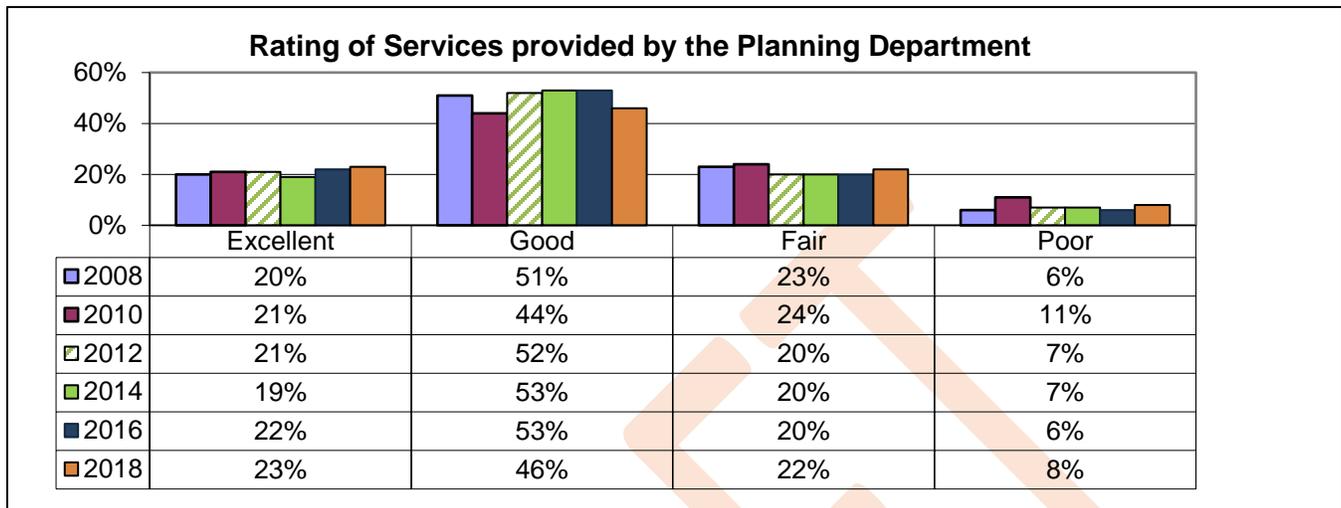
- ☑ Oversaw the successful renovation of the Natural Resources Division offices by the Town's Facilities staff to improve office function and provide space for future Land Manager (top right photo)
- ☑ Managed the restoration services that were needed in late April and May when a HVAC unit's heating coil failed and water poured into portions of the second and first floor areas in the building. Work was completed in early June, resulting in new carpet in the halls, meeting room and Planning office, new paint on the walls and new flooring in the kitchen and one bathroom (lower right photo).



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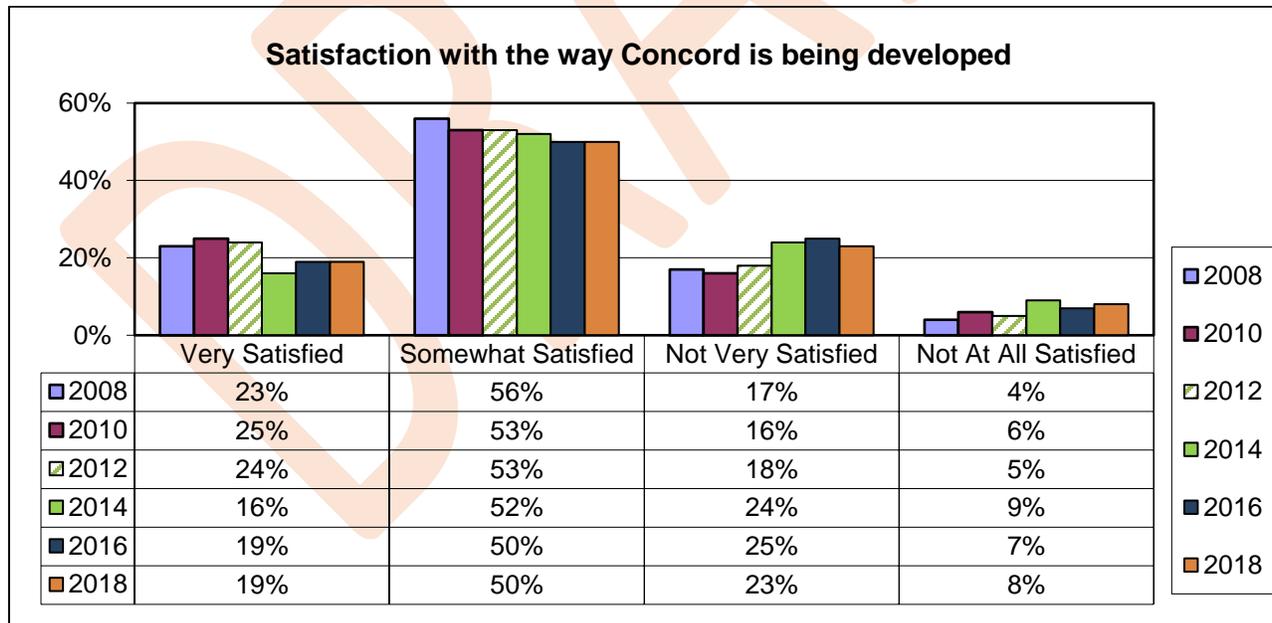
Planning and Land Management Performance

The Town’s biennial Citizen Survey asked the question, “How would you rate the overall quality of services that you receive from the Department Planning and Land Management, which regulates matters related to buildings,



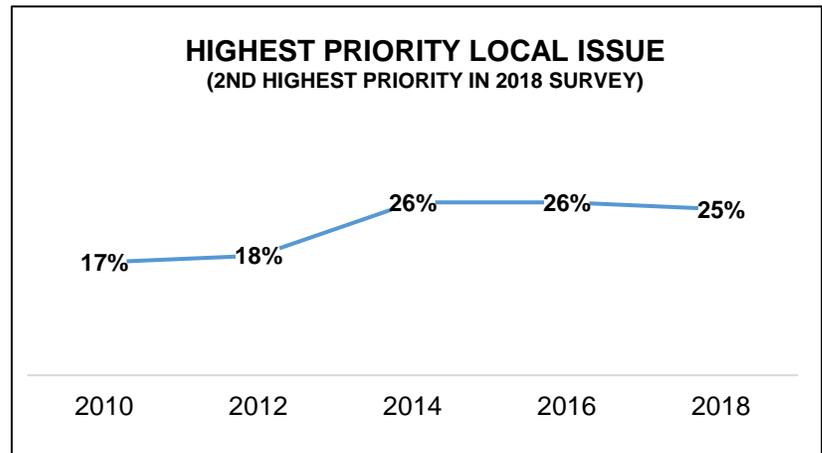
zoning, health, natural resource protection, and historic preservation?” The majority of residents said that services provided by the Department were either “Excellent” or “Good,” and this trend has been stable over the past five surveys.

Residents are generally satisfied with the way Concord is being developed. The survey asked, “In terms of land-use and development, how would you rate your satisfaction with the way that Concord is being developed?”



Planning and Land Management

The Citizen Survey also asked the question, “What local issue would you say is the highest priority for you?” Historically, the answer “Town Character” has fluctuated depending on the year of the survey. In 2018, the results indicated that 25% of residents believed that preserving the “Town Character” was the highest priority for them.



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Planning and Land Management

In addition to these metrics from the annual survey, the Town also keeps track of performance data within certain divisions over a period of time. The below information represents a snapshot of each division's function over the last several fiscal years:

Planning

Zoning Board of Approvals Special Permits Granted	FY15	FY16	FY17	FY18	FY19
Change, alteration or extension of a nonconforming use and structure	21	26	23	19	16
Nonconforming single & 2-family structure (inc. by more than 50%)	9	12	10	10	8
Site plan approval (associated with a special permit)	2	4	5	10	2
Amend or extend a special permit and site plan approval	1	0	0	0	0
Institutional, Educational or Philanthropic Use	4	0	3	3	5
Relief from design requirements	0	1	0	2	0
Relief from parking requirements	3	15	2	3	1
Relief from the height requirements	0	2	2	1	1
Off-site parking/increased parking demand/joint parking facilities	1	1	0	2	0
Parking of Commercial Vehicles	1	0	0	0	0
Special home occupation (new and renewal)	3	1	3	7	2
Additional dwelling unit/Two-family dwelling unit	2	5	1	3	3
Planned residential development (PRD)	3	0	2	2	1
Hammerhead lot (amendment and new)	0	0	0	0	1
Private Recreation	1	0	0	1	0
Seasonal catering in LBD #5	1	0	0	0	1
Accessory Uses	3	0	0	0	0
Work in the Flood Plain conservancy district	0	5	2	5	3
Work in the Groundwater conservancy district	0	0	1	1	1
Work in the Wetland conservancy district	0	1	0	1	1
Earth Removal	0	1	1	1	0
Temporary accessory mobile trailers	2	0	0	0	0
Extend Zoning district line	1	0	1	0	0
Combined Industrial/Business/Residential Use	0	0	0	0	0
Bed & Breakfast or Tourist Home	3	3	0	4	2
Temporary event parking or special event	2	3	3	3	6
Wireless communications facility (amendment and new)	0	0	1	0	0
Lodging for farm workers/Farm Product Sales/Stables	0	0	0	0	0
Relief from maximum floor area ratio	9	3	3	1	1
Divide land to preserve historically significant structure	1	0	0	0	0
Comprehensive permit	0	0	0	0	0
Special permits denied	0	0	0	0	0
Variances granted	0	1	1	1	0
Variances denied	1	0	0	0	0
Sign bylaw variances granted	5	7	0	0	0
Sign bylaw variances denied	0	0	0	0	0
Appeal of the decision of Bldg. Inspector granted	1	0	0	0	0
Appeal of the decision of Bldg. Inspector denied	1	1	0	0	0

Natural Resources

Natural Resources Wetlands Protection Act	FY15	FY16	FY17	FY18	FY19
Public Hearings	22	23	22	23	27
Notices of Intent and ANRADs	35	43	47	41	49
Request for Determination of Applicability	16	20	19	25	12
Administrative Approvals	52	63	23	52	38
Amended Orders	6	2	0	0	2
Requests for Extension	2	0	5	2	6
Certificates of Compliance	22	24	30	40	32

Planning and Land Management

Regulatory Appeals	3	0	2	1	1
Wetland Enforcement Actions/Violations	0	1	0	0	3
Emergency Certifications	2	1	0	5	4

Inspections

<u>Building Permits</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>2018</u>	<u>2019</u>
New single family home	51	43	39	44	20
Multi-family attached units	6	6	4	6	6
Additions and Alterations	866	760	719	748	710
Commercial	115	100	88	86	97
Total Building Permits	1038	909	850	884	833
Electrical	751	865	996	945	916
Plumbing	478	108	524	507	126
Mechanical	122	542	93	141	488
Gas	391	428	433	437	422
Sign	62	29	32	31	29
Total (all permits)	2,824	2,881	2,928	2,945	2814
Construction Value (in millions)	\$80.7	\$84.7	\$96.7	\$72.2	\$70.9
Permit Fee Revenue (in Calendar Year)	\$991,099	\$927,555	\$1,224,460	\$1,017,932	\$1,048,267

Health

<u>Health Permits and Licenses</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Food services/retail food	209	210	216	165	165
Tobacco sales	14	14	14	14	14
Permits to keep farm animals	116	107	129	105	132
Bathing beaches	3	4	4	4	4
Swimming pools	23	23	28	28	28
Hazardous materials control permits	52	52	58	52	54
Recreational camp sites	13	15	17	25	25
Tanning facilities	1	1	1	1	1
Disposal works installers	92	92	53	61	83
Septage haulers	27	27	24	20	20
Rubbish haulers	15	15	15	12	12
Funeral directors	4	4	4	4	4
On-site sewage disposal permits	189	189	104	179	112
Building permit reviews	184	195	223	206	177
Drinking/irrigation well permits	19	19	21	28	16
Body Art Establishments	1	1	1	1	1
Body Art Practitioners	5	5	4	4	5

Planning and Land Management

FY21 Goals

Planning

- Implement community fixed route shuttle bus
- Implement on-line applications and permitting
- Update Planning Board's Subdivision Rules & Regulations
- Investigate feasibility of the implementation of a Business Improvement District for Concord Center, Thoreau Depot and West Concord business districts
- Complete community outreach and analysis of the potential Thoreau Depot Business District redevelopment and implementation of a Transit Oriented Development regulation
- Complete community outreach and visual alternatives analysis of the Limited Business District #2 (59 Walden St)
- Provide continued project oversight of the construction of the Bruce Freeman Rail Trail Phase 2B Bridge over Route 2
- Work with the Historical Commission to prioritize changes to the Demolition Review bylaw and draft amendments for ATM 2021
- Assist Historic Districts Commission on drafting HDC bylaw amendments for ATM 2021 to allow for "in-kind replacements"
- Support the HDC and CHC on researching the potential extension or creation of more Local Historic Districts

Natural Resources

- Provide efficient and consistent regulatory guidance to the public
- Maintain and improve stewardship of conservation lands for current and future generations
- Maintain and improve farming opportunities for local farmers
- Continue to foster coalitions to develop pollinator meadows
- Initiate permitting for Warner's Pond Dredging Project
- Develop Town-wide trail book

Inspections

- Implement on-line permitting available which will help to streamline the process of tracking other Town Departments' special permit conditions.
- Assist in a professional manner, Concord residents, builders, architects, and others with all of their Building Code and Zoning By-law questions.
- Enforce Building, Electrical, Plumbing, Gas, and Mechanical Codes also 521 CMR: Architectural Access Board Regulations and all of Concord's Zoning and Sign By-Laws.
- Review Building plans, issue permits and perform inspections on all residential and commercial projects.
- Respond to all zoning complaints and perform any necessary enforcement on such complaints.
- Inspect all buildings that require a Certificate of Inspection in accordance with 780 CMR Chapter 1 of the Ninth Edition of Massachusetts State Building Code.
- Review and sign all Board of Appeals applications.

Health

Planning and Land Management

- Ensure compliance with all applicable local and state laws and regulations and Town by-laws relating to public health.
- Implement new e-permitting software, Full Circle/Permit Eyes, to increase efficiency of permitting processes and coordinate permitting processes with other departments.
- Work with Concord Public Schools and community on vaping education and prevention efforts.
- Provide guidance and support to Board of Health as the board considers possible revisions to its tobacco regulation.
- Develop public health nursing program to include public health emergency planning, an active Medical Reserve Corps, communicable disease response, and proactive health and wellness programming.
- Contribute to Town's sustainability and climate resilience efforts in areas where these relate to public health emergency planning.

141 Keyes Road

- Research options and seek approval for replacement doors for entry to improve heat retention (Historic Districts Certificate of Appropriateness required).

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Planning and Land Management

Long-Term Plans

Planning

- ⇒ Continue efforts to fund design, permitting and construction of a pedestrian and bicycle bridge over the Assabet River to connect West Concord Village with the Baker Ave. Industrial Park.
- ⇒ Continue efforts to implement a transit program working with CrossTown Connect and others.
- ⇒ Continue professional support of the multiple boards and committees currently served by Planning Division staff.

Natural Resources

- ⇒ Protect water resources and biodiversity
- ⇒ Improve connectivity of and access to recreational resources
- ⇒ Protect agricultural land including fields, meadows, and orchards
- ⇒ Improve collaboration and management

Inspections

- ⇒ Continue to assist in a professional manner Concord residents, builders, architects, and others with all of their Building Code and Zoning By-law questions.
- ⇒ Enforce Building, Electrical, Plumbing, Gas, and Mechanical Codes also 521 CMR: Architectural Access Board Regulations and all of Concord's Zoning and Sign By-Laws.
- ⇒ Review Building plans, issue permits and perform inspections on all residential and commercial projects.
- ⇒ Respond to all zoning complaints and perform any necessary enforcement on such complaints.
- ⇒ Inspect all buildings that require a Certificate of Inspection in accordance with 780 CMR Chapter 1 of the Ninth Edition of Massachusetts State Building Code.
- ⇒ Review and sign all Board of Appeals applications.

Health

- ⇒ Ensure compliance with all applicable local and state laws and regulations and Town by-laws relating to public health
- ⇒ Increase efficiency of permitting and inspections by utilizing on-line permitting and conducting field inspections using iPads and electronic report forms (utilizing Full Circle/Permit Eyes software).
- ⇒ Continue to promote the Health Division's positive work in the community including disease prevention, substance use prevention especially among youth, addressing the public health needs of our senior population, and emergency planning

141 Keyes Road

- ⇒ Consider expansion of the building to provide an at-grade space for HVAC and communications equipment as well as additional office space for future staff.
- ⇒ Replace roofing materials.
- ⇒ Replace heating system and relocate equipment from the basement.

Personnel Summary

Planning and Land Management

Position	FY20 FTE	FY20 Budget	FY21 FTE	FY21 Proposed
Planning				
Director of Planning & Land Manager	1.00	138,285	1.00	138,285
Town Planner	1.00	106,636	1.00	106,636
Senior Planner	1.00	84,191	1.00	84,191
Planning Administrative Assistant	2.00	131,006	2.00	132,338
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	5.00	\$ 460,118	5.00	\$ 461,450
Natural Resources				
Natural Resources Director	1.00	109,308	1.00	109,308
Assistant Natural Resources Director	1.00	78,271	1.00	71,400
Land Manager	0.00	-	1.00	62,640
Administrative Assistant	1.00	58,289	1.00	58,590
Other Personnel Expenses	0.91	23,360	0.67	18,360
<i>Subtotal</i>	3.91	\$ 269,228	4.67	\$ 320,298
Inspections				
Building Commissioner	1.00	102,178	1.00	103,675
Local Inspector	2.00	163,181	2.00	152,250
Assistant Local Inspector	0.60	40,859	0.38	15,325
Administrative Assistant	1.00	69,440	1.00	70,387
Other Personnel Expenses	1.06	97,141	1.12	101,076
<i>Subtotal</i>	5.66	\$ 472,799	5.50	\$ 442,713
Health				
Public Health Director	1.00	109,235	1.00	109,235
Assistant Public Health Director	1.00	95,485	1.00	95,485
Public Health Inspector	1.00	80,810	1.00	80,810
Administrative Assistant	1.00	69,666	1.00	70,387
Other Personnel Expenses	0.30	16,225	0.00	-
<i>Subtotal</i>	4.30	\$ 371,421	4.00	\$ 355,917
141 Keyes Road				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
Planning & Land Management Total	18.87	\$ 1,573,566	19.17	\$ 1,580,378

Planning & Land Management – Planning

FY21 Budget Highlights

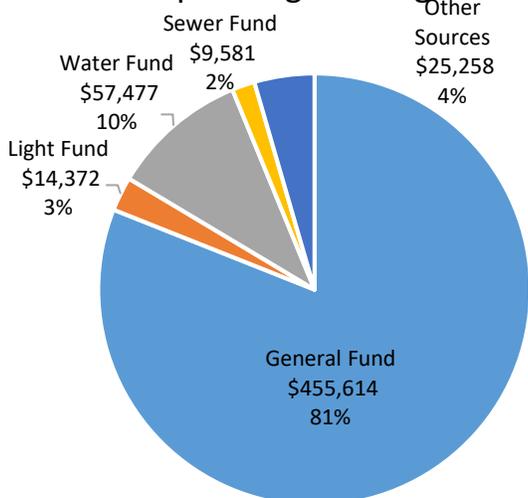
The FY21 Planning budget is proposed to increase by 6.9% or \$36,484 increase primarily due to the addition of non-personnel related expenses. The budget includes an additional \$30,000 to total \$56,000 for Transportation Services. \$6,000 is planned to be expended to maintain Concord’s membership with the CrossTown Connect, a public-private transportation partnership. In addition, \$30,000 has been planned for future membership as well as \$20,000 to match funds required to establish a shuttle service to the two commuter rail stations and Concord’s larger employment sites, medical facilities and business districts. The General Fund is proposed to support 81% or \$455,614 of planned expenditures.

Division Financial Overview

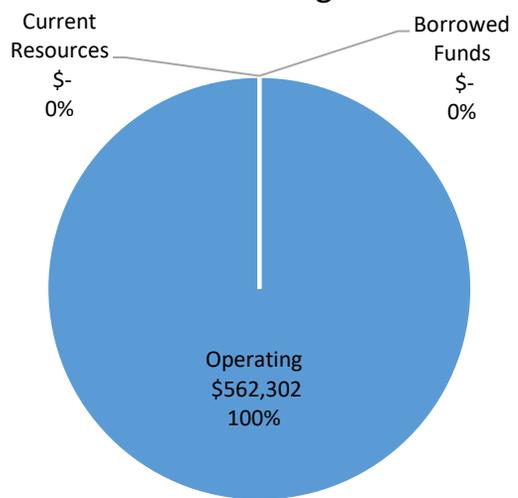
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Planning					
Operating					
Personnel Services	\$ 396,904	\$ 410,270	\$ 460,118	\$ 493,450	\$ 461,450
Purchased Services	49,467	45,174	55,000	88,800	88,800
Supplies	8,540	7,498	7,305	8,575	8,575
Other Charges	2,374	4,504	3,395	3,477	3,477
Subtotal	\$ 457,286	\$ 467,446	\$ 525,818	\$ 594,302	\$ 562,302
Total Operating Expense	\$ 457,286	\$ 467,446	\$ 525,818	\$ 594,302	\$ 562,302
Capital					
Current Resources	\$ 1,139	\$ 4,187	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 1,139	\$ 4,187	\$ -	\$ -	\$ -
Total Division Expense	\$ 458,426	\$ 471,634	\$ 525,818	\$ 594,302	\$ 562,302

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Planning & Land Management – Natural Resources

FY21 Budget Highlights

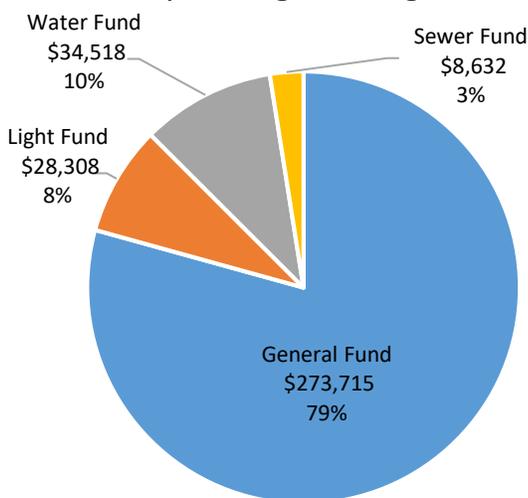
The FY21 Natural Resources budget is proposed to increase by \$46,655 or 15.6%, primarily due to a new Land Manager (\$62,640) position, with most of these funds (82.3%) coming from existing dollars in the Town’s budget. This position will be responsible for coordinating the conservation and maintenance efforts of Concord’s public lands and nature preserves, conservation lands and trails and results in a General Fund increase of 17.6%. The General Fund is proposed to support 79% or \$273,715 of planned expenditures and, due to the impact of Light, Water, and Sewer Fund operations, these funds are proposed to contribute 21% or \$71,458 in supporting funding. The General Fund is proposed to support 79% or \$273,715 of planned expenditures.

Division Financial Overview

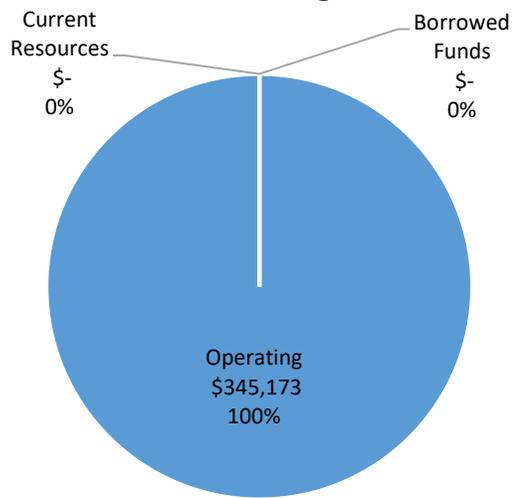
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Natural Resources					
Operating					
Personnel Services	\$ 242,120	\$ 257,877	\$ 269,228	\$ 320,298	\$ 320,298
Purchased Services	18,564	10,885	11,500	12,450	12,450
Supplies	11,975	14,941	10,655	15,300	10,300
Other Charges	1,618	1,824	2,135	2,125	2,125
Subtotal	\$ 274,277	\$ 285,527	\$ 293,518	\$ 350,173	\$ 345,173
Total Operating Expense	\$ 274,277	\$ 285,527	\$ 293,518	\$ 350,173	\$ 345,173
Capital					
Current Resources	\$ 10,468	\$ 2,999	\$ 5,000	\$ 20,000	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 10,468	\$ 2,999	\$ 5,000	\$ 20,000	\$ -
Total Division Expense	\$ 284,744	\$ 288,526	\$ 298,518	\$ 370,173	\$ 345,173

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Planning & Land Management – Inspections

FY21 Budget Highlights

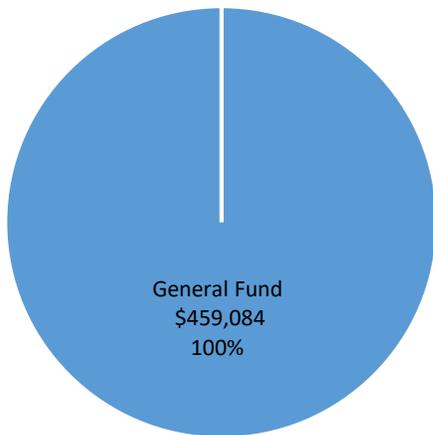
The FY21 Inspections is proposed to decrease by \$31,214 or 6.4% comparison to the FY20 budget. This budget includes savings resulting from the hiring of a new Local Inspector and reduction in Assistant Local Inspector hours and salary to fund an increase in part-time Plumbing and Gas Inspectors as well as Electrical Inspectors hours and wages. The General Fund is proposed to support 100% or \$459,084 of planned expenditures.

Division Financial Overview

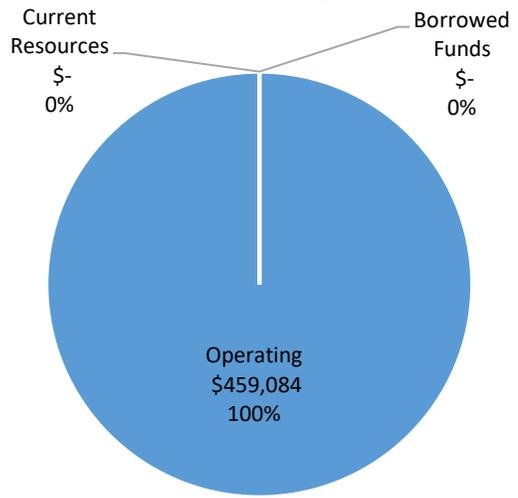
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Inspections					
Operating					
Personnel Services	\$ 434,428	\$ 415,094	\$ 472,799	\$ 442,713	\$ 442,713
Purchased Services	19,125	26,090	2,840	2,566	2,566
Supplies	5,859	6,384	5,269	4,945	4,945
Other Charges	10,201	8,553	9,390	8,860	8,860
Subtotal	\$ 469,612	\$ 456,122	\$ 490,298	\$ 459,084	\$ 459,084
Total Operating Expense	\$ 469,612	\$ 456,122	\$ 490,298	\$ 459,084	\$ 459,084
Capital					
Current Resources	\$ 15,030	\$ 21,560	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 15,030	\$ 21,560	\$ -	\$ -	\$ -
Total Division Expense	\$ 484,642	\$ 477,681	\$ 490,298	\$ 459,084	\$ 459,084

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Planning & Land Management – Health

FY21 Budget Highlights

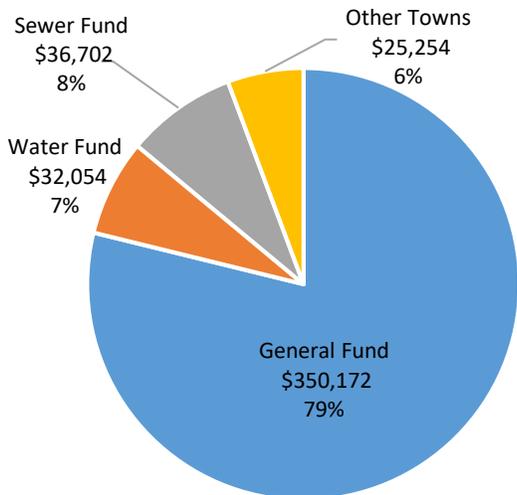
The FY21 Health budget is proposed to decrease by \$14,832 or 3.2% compared to the FY20 budget. The budget includes \$3,200 for Software Maintenance for the use of food inspections software and \$20,400 for Services from the East Middlesex Mosquito Control Program. The Water and Sewer Funds are proposed to contribute 7% and 8% needed funding while \$25,254 is planned to come from Other Towns as Concord’s Health Division provides services to surrounding communities. The General Fund is proposed to support 79% or \$350,172 of planned expenditures.

Division Financial Overview

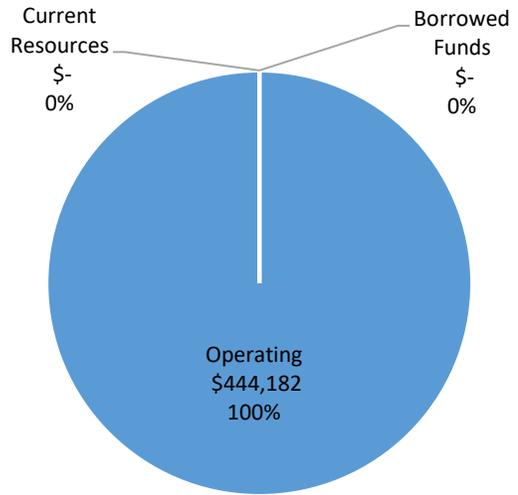
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Health					
Operating					
Personnel Services	\$ 339,554	\$ 330,808	\$ 371,421	\$ 355,917	\$ 355,917
Purchased Services	47,435	82,501	61,850	82,525	82,525
Supplies	1,128	4,198	2,453	2,350	2,350
Other Charges	1,793	2,370	3,290	3,390	3,390
Subtotal	\$ 389,911	\$ 419,877	\$ 439,014	\$ 444,182	\$ 444,182
Total Operating Expense	\$ 389,911	\$ 419,877	\$ 439,014	\$ 444,182	\$ 444,182
Capital					
Current Resources	\$ 16,200	\$ 11,373	\$ 20,000	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 16,200	\$ 11,373	\$ 20,000	\$ -	\$ -
Total Division Expense	\$ 406,111	\$ 431,250	\$ 459,014	\$ 444,182	\$ 444,182

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Planning & Land Management – 141 Keyes Road

FY21 Budget Highlights

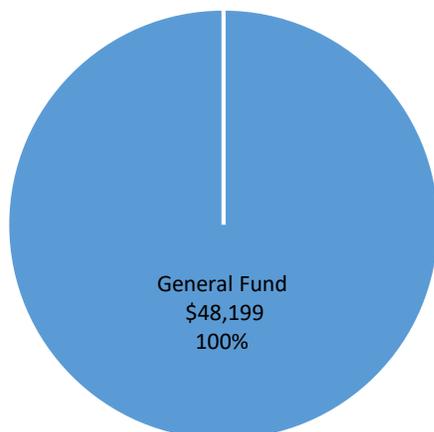
The FY21 141 Keyes Road budget represents a 14.82% decrease, primarily due to \$3,542 in savings from lower projected custodial services costs and elimination of the need for Other Professional Technical Services (\$3,800). The budget includes funding for various utilities and maintenance of offices and general meeting space utilized by the Department of Planning and Land Management and the public. The General Fund is proposed to support 100% or \$48,199 of planned expenditures.

Division Financial Overview

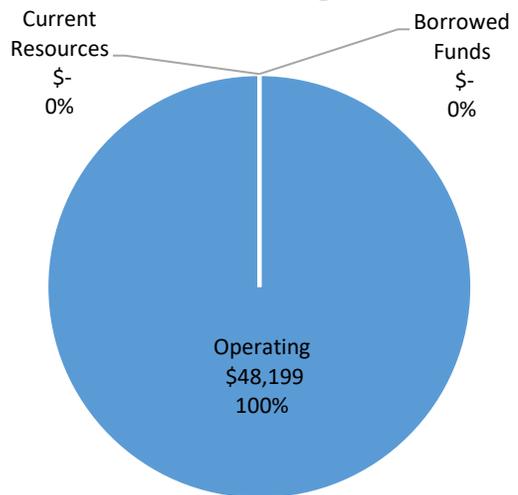
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
141 Keyes Road					
Operating					
Personnel Services	\$ 1,776	\$ 1,869	\$ -	\$ -	\$ -
Purchased Services	50,376	36,456	56,583	48,199	48,199
Supplies	3,435	374	-	-	-
Other Charges	-	-	-	-	-
Subtotal	\$ 55,587	\$ 38,699	\$ 56,583	\$ 48,199	\$ 48,199
Total Operating Expense	\$ 55,587	\$ 38,699	\$ 56,583	\$ 48,199	\$ 48,199
Capital					
Current Resources	\$ 14,787	\$ 1,214	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 14,787	\$ 1,214	\$ -	\$ -	\$ -
Total Division Expense	\$ 70,373	\$ 39,913	\$ 56,583	\$ 48,199	\$ 48,199

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources

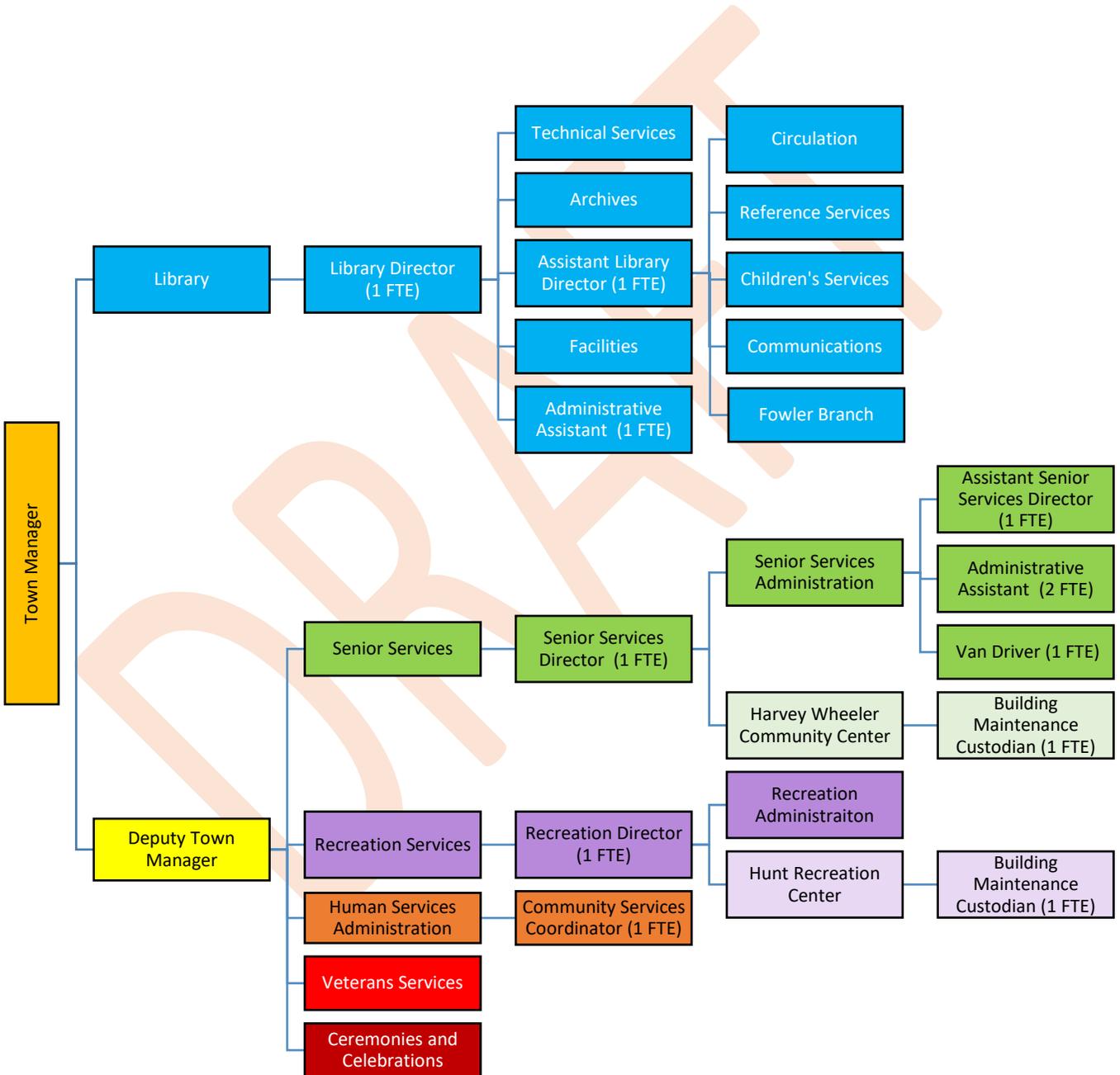


Human Services

Mission Statement

The mission of the Town’s Human Services is to enhance Concord residents’ quality of life by providing the following: access to libraries in Concord and West Concord, support services for senior citizens at Harvey Wheeler Community Center, funding for Recreation administration and Hunt Recreation Center operations, outreach by a Community Services Coordinator, resources for Veterans, and funding for Concord ceremonies and celebrations.

Organizational Chart



Human Services

Responsibilities

General Administration

Library: With the Main Library in Concord Center and the Fowler Branch in West Concord, the Concord Free Public Library's purpose is to inspire lifelong learning and to actively promote personal enrichment by connecting community members to information, ideas, culture, unique historical resources, and each other in a tradition of innovation and excellence. The Town Government funds and manages the library staff and materials, while The Library Corporation, a nonprofit charitable organization, owns and maintains the two library buildings, grounds and Special Collections.

The Main Library is planning for a major expansion. Through charitable donations, the Library Corporation purchased the adjacent Heywood- Benjamin House and has raised more than \$9 million for the purpose of integrating the two properties. Project highlights will include a new Teen Space, a Forum with 140 seats, an enhanced and upgraded Special Collections space, a Commons area for conversation and refreshments, a Children's Library that is 1.5 times larger, and a makerspace Workshop area.

Senior Services: The work of Senior Services is to improve the quality of life of Concord residents who are sixty years old or older by supporting activities meant to enhance the dignity, self-esteem and independence of the Town's seniors.

- **Senior Services Administration:** Senior Services Administration provides the Town's seniors with information, referrals and support through outreach, education, wellness, fitness, social, mental health, recreational, intergenerational and transportation programming.
- **Harvey Wheeler Community Center:** Located in West Concord, the Harvey Wheeler Community Center houses the office and programming space for Senior Services Administration, as well as areas for the Recreation Department Carousel Preschool and After School Care Program and rooms available for community meetings.

Recreation Services: Though recreation programs are run and funded through the Recreation Revolving Fund, a special revenue fund presented in the Town Manager's Enterprise Book, the General Fund is responsible for the Recreation Director's salary and the operations of the Hunt Recreation Center.

- **Recreation Administration:** The Recreation Director manages both the Recreation Department and the Beede Swim and Fitness Center.
- **Hunt Recreation Center:** At 90 Stow Street next to Emerson Playground, the Hunt Recreation Center includes offices, conference and multipurpose rooms, a large second floor gym and shower facilities, with Emerson Playground having a teaching pool used during summer camp, a children's spray fountain, basketball / tennis courts, a running track and playground equipment. This account also funds the maintenance of Rideout Playground restrooms.

Human Services Administration: The Community Services Coordinator has an office at 55 Church Street and works to enhance the quality of life for residents by meeting their social, economic and physiological needs through community-oriented outreach, education, programming and dedicated service.

Veterans Services: As mandated by Massachusetts General Law Ch. 115, every municipality is required to have a benefits program for resident veterans. This Division funds these veterans' benefits, 80% of which are reimbursed by the State at the end of the year.

Ceremonies and Celebrations: The purpose of this funding is to provide the community with services associated with planning and carrying-out Concord's annual, tradition-rich, public ceremonies and celebrations.

Human Services

Overview

The Departments and Division that are part of Human Services provide programs and services to enhance the quality of life of Concord residents. To promote lifelong learning within a space full of informational, historical and educational resources, the Concord Free Public Libraries enrich the community by stimulating residents of all ages with ideas and culture. For Concord residents who are sixty years old or older, Senior Services Administration provides information, referrals and support at the Harvey Wheeler Community Center and with outreach throughout the Town. Although recreation programs are funded through the Recreation Fund, the General Fund allocates funds for Recreation Director's salary and the operations of the Hunt Recreation Center as a way to facilitate the ease of access to these activities, which include summer camp, after school programs and fitness classes, for the benefit the entire community. A dedicated staff member available for any resident who needs guidance on social, economic or physiological issues is budgeted in Social Services Administration. Veterans can contact Veterans Services for information and benefits support. To enhance Town spirit in Historic Concord, Ceremonies and Celebration dedicates funds to make events, like the Patriots' Day Parade, possible.

Accomplishments

Library

- ☑ CFPL implemented the Library of Things collection for residents to borrow technology gadgets and educational toys.
- ☑ CFPL completed the upgrade of 45 – 50 computers to Windows 10.
- ☑ CFPL staff launched librarian-curated booklists.
- ☑ CFPL enhanced services through several community partnerships including Concord Recreation and Minute Man Arc.
- ☑ CFPL introduced teen led programming for their peers.
- ☑ CFPL introduced innovative programming such as baby yoga, escape rooms and an ongoing mindfulness series.
- ☑ CFPL continues to bring services out into the community through school visits, story time at the Beede Center and book discussions at Café Nero and Debra's Natural Gourmet.
- ☑ CFPL continued to participate on the steering committee for the Concord Festival of Authors and sponsored several festival programs.
- ☑ CFPL held a membership drive that resulted in a 9% increase in library cardholders.
- ☑ CFPL's annual summer reading program broke a new record with 500 participants.

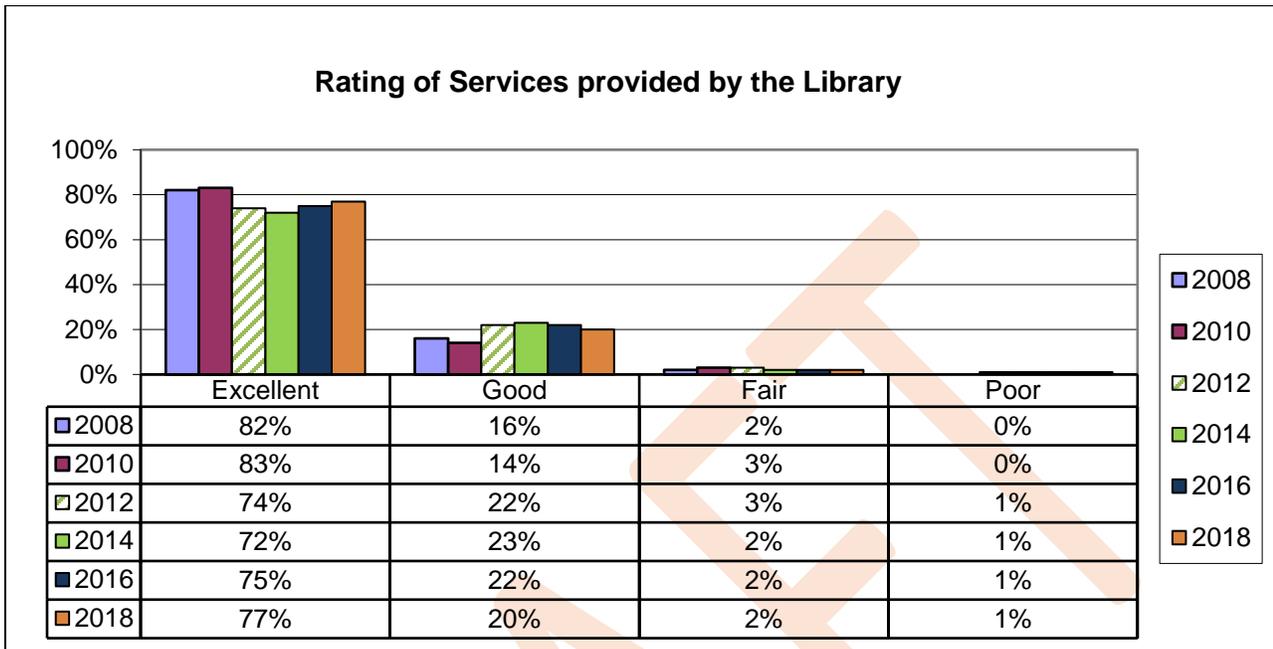
Senior Services

- ☑ Increased hours of the Volunteer and Public Relations Coordinator from 16 to 19 per week to maximize volunteer potential and build partnerships in the business community.
- ☑ Offered courses and support groups for hoarding and aging in addition to starting monthly memory cafes to increase health and engagement of local seniors.
- ☑ Provided over 9,000 rides to seniors in need of local transportation services.
- ☑ Provided 500 consultations to seniors requesting a need for social service support.

Human Services

Performance

Library



CFPL Performance Measures					
	2015	2016	2017	2018	2019
Direct Circulation	414,084	390,131	385,436	385,038	396,959
Ebooks-Circulation	13,298	17,179	19,027	40,989	56,326
<u>Programs Held</u>					
Adult	178	169	180	205	184
Young Adult	25	22	39	61	130
Children	187	218	233	267	413
Total	390	409	452	533	727
<u>Programs</u>					
Adult	3,108	6,539	5,863	7,045	6,724
Young Adult	620	772	1,206	1,122	2,868
Children	3,887	4,466	4,383	6,031	9,253
Total	7,615	11,777	11,452	14,198	18,845

On average CFPL receives 1,050 visitors per/day which represents a 17% increase over FY18. In addition, CFPL experienced increases in circulation as follows: 3% increase in circulation overall, 11% increase in circulation at the Fowler Branch and for teen materials, and 31% increase in use of downloadable and streaming content. The wide range of programs for all ages contributed to the Library's success. During FY19, CFPL experienced a 36% increase in the number of programs held and a 33% increase in attendance at programs overall. As determined by the biennial Citizen Survey, more than three-

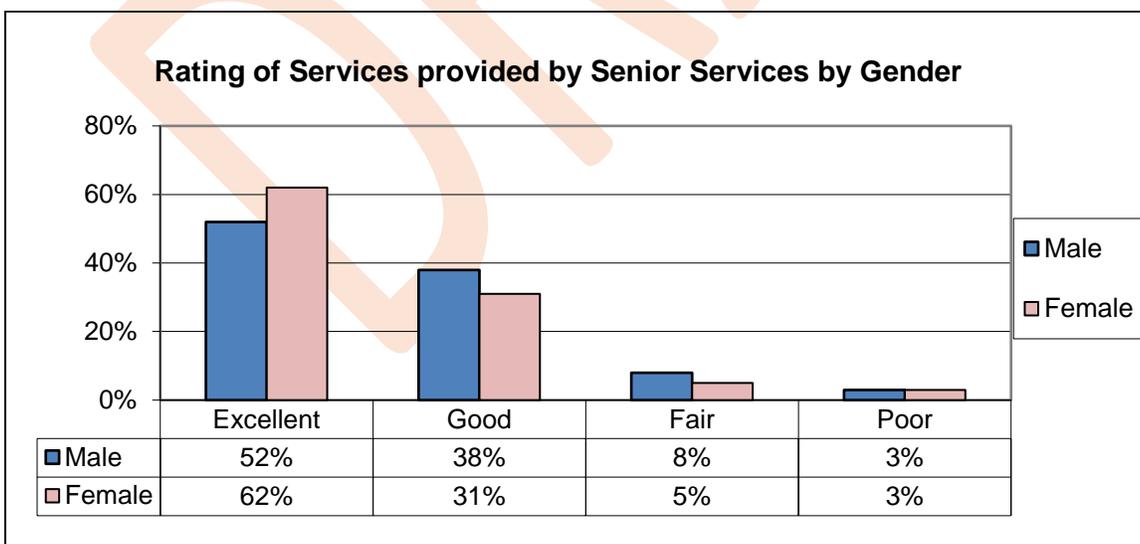
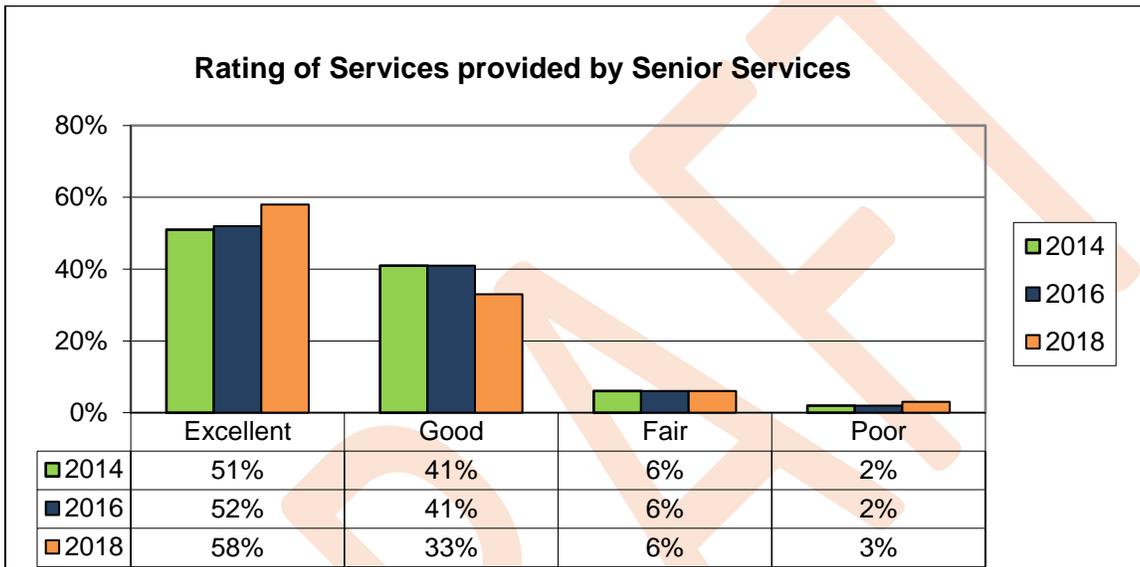
Human Services

quarters of respondents rate the services provided by the Concord Free Public Library as Excellent and less than 3% see them as Fair or Poor.

One of the reasons for the positive view from residents is accessibility of materials and the variety of program offerings. CFPL also increased weekend hours to coincide with the school year in response to patron requests.

Senior Services

By offering a wide array of programs at Harvey Wheeler Community Center, Senior Services Administration has earned a favorable view from those who use the services.



Human Services

FY21 Goals

Library

- Complete an inventory for Special Collections holdings.
- Revamp the Concord Oral History Program.
- Work with the Library Committee to upgrade the Library's long-range plan.
- Develop an open labs training model with volunteer support in preparation for a new makerspace.
- Offer a sensory story time or related programming for patrons on the autism spectrum.
- Identify and eliminate barriers to library use including rethinking/revising current fine collections.
- Maintain service levels during construction project.

Senior Services

- Increase offerings of local support groups and mastery classes focused on senior health and care.
- Improve and implement regularly schedule workshops and programs designed to help seniors with resiliency, hoarding, and other needs.

Long-Term Plans

Library

- ⇒ Develop new service models in preparation for a larger facility.
- ⇒ Prepare staffing plan for youth services and new makerspace.
- ⇒ Identify ways to bring Special Collections to a broader audience within the community such as working with CPS to explore ways to integrate local primary source material into the school curriculum.
- ⇒ Establish a planning committee to develop special activities and programs in celebration of the Concord Free Public Library's sesquicentennial anniversary in 2023.

Senior Services

- ⇒ Develop and implement a patient navigation program to help guide seniors in need of social services as they research and access a variety of programs and resources.

Human Services

Personnel Summary

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Library</u>				
Library Director	1.00	137,935	1.00	137,935
Assistant Library Director	1.00	95,259	1.00	95,259
Administrative Assistant	1.00	61,242	1.00	62,766
Technical Services Coordinator	1.00	101,099	1.00	101,099
Curator	1.00	99,083	1.00	83,728
Supervisor of Children's Services	1.00	94,792	1.00	94,792
Circulation Supervisor	1.00	94,792	1.00	94,792
Branch Librarian	1.50	120,427	1.50	120,835
Head of Reference	1.00	73,740	1.00	73,740
Authorities Cataloger	0.41	27,373	0.41	27,373
Staff Librarian	3.87	262,044	3.63	262,044
Social Media & Technology Coordinator	1.00	57,803	1.00	62,211
Special Collections Assistant	0.50	34,713	0.50	30,673
Technical Services Assistant	2.00	127,071	2.00	127,452
Branch Library Assistant	1.24	58,342	1.00	59,171
Circulation Assistant	2.00	112,002	2.00	94,065
Collections Conservator	0.45	28,856	0.45	28,856
Librarian Assistant	4.55	216,211	4.55	214,618
End Processor	0.45	13,380	0.45	13,380
Library Page	0.90	22,586	0.90	22,551
Maintenance Custodian	1.35	77,109	1.35	77,109
Library Page	0.93	20,564	0.93	20,564
Prof. Project Specialist	0.00	-	0.00	-
Library Assistant	0.15	5,891	0.25	5,891
Other Personnel Expenses	0.38	36,035	0.35	35,496
<i>Subtotal</i>	29.67	\$ 1,978,349	29.26	\$ 1,946,400

Senior Services Administration

Council on Aging Director	1.00	\$ 105,125	1.00	\$ 105,125
Assistant Senior Services Director	1.00	75,600	1.00	75,600
Administrative Assistant	1.00	60,312	1.00	60,657
Social Service Supervisor	1.00	58,464	0.00	-
Receptionist/Clerk	1.00	54,304	1.00	54,978
Van Driver	1.00	33,032	1.00	41,760
Other Personnel Expenses	4.72	192,083	5.59	278,864
<i>Subtotal</i>	10.72	\$ 578,920	10.59	\$ 616,984

Human Services

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Harvey Wheeler Community Center</u>				
Building Maintenance Custodian	1.00	49,555	1.00	50,530
Other Personnel Expenses	0.00	2,285	0.00	2,218
<i>Subtotal</i>	1.00	\$ 51,840	1.00	\$ 52,748
<u>Recreation Services Administration</u>				
Recreation Director	1.00	121,260	1.00	118,882
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	1.00	\$ 121,260	1.00	\$ 118,882
<u>Hunt Recreation Center</u>				
Building Maintenance Custodian	1.00	56,855	1.00	57,608
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	1.00	\$ 56,855	1.00	\$ 57,608
<u>Human Services Administration</u>				
Community Services Coordinator	1.00	67,310	1.00	67,309
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	1.00	\$ 67,310	1.00	\$ 67,309
<u>Veterans Services</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.49	32,992	0.49	33,591
<i>Subtotal</i>	0.49	\$ 32,992	0.49	\$ 33,591
<u>Ceremonies & Celebrations</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
Human Services Total	44.88	\$ 2,887,526	44.34	\$ 2,893,522

Human Services – Library

FY21 Budget Highlights

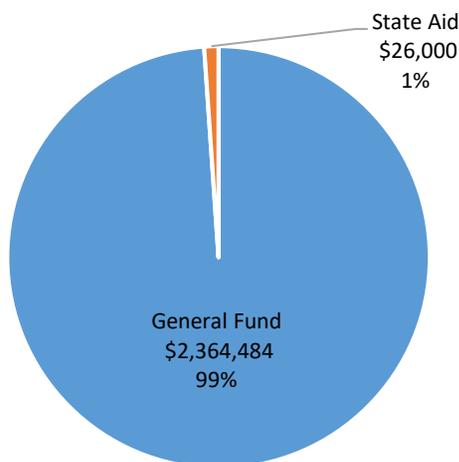
The FY21 Library budget is proposed to decrease by \$21,010 or 0.9%, primarily due to savings from hiring new employees at lower starting salaries. Additional funds are included for Books and Materials (\$10,000) and for Custodial Services (\$4,000). The General Fund is proposed to support 99% or \$2,364,484 of planned expenditures.

Division Financial Overview

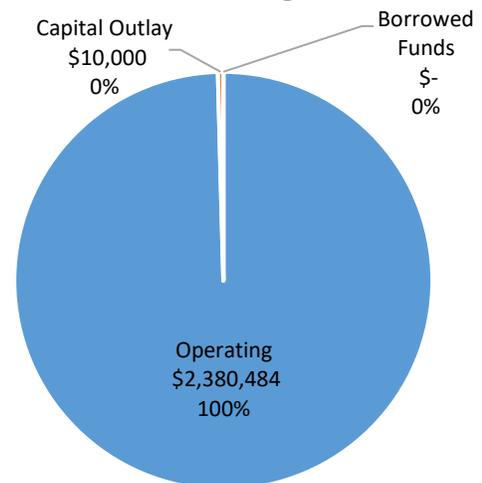
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Library					
Operating					
Personnel Services	\$ 1,498,933	\$ 1,593,712	\$ 1,978,349	\$ 1,946,400	\$ 1,946,400
Purchased Services	240,101	298,071	150,596	156,500	156,500
Supplies	141,728	150,233	130,344	140,300	140,300
Other Charges	423	2,514	2,500	2,500	2,500
Assumption of Library Corp.	130,805	137,344	139,705	134,784	134,784
Library Expansion	-	-	-	88,377	-
Subtotal	\$ 2,011,990	\$ 2,181,874	\$ 2,401,494	\$ 2,468,861	\$ 2,380,484
Total Operating Expense	\$ 2,011,990	\$ 2,181,874	\$ 2,401,494	\$ 2,468,861	\$ 2,380,484
Capital					
Capital Outlay	\$ 9,812	\$ 52,616	\$ 10,000	\$ 10,000	\$ 10,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 9,812	\$ 52,616	\$ 10,000	\$ 10,000	\$ 10,000
Total Division Expense	\$ 2,021,801	\$ 2,234,491	\$ 2,411,494	\$ 2,478,861	\$ 2,390,484

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Human Services – Senior Services Administration

FY21 Budget Highlights

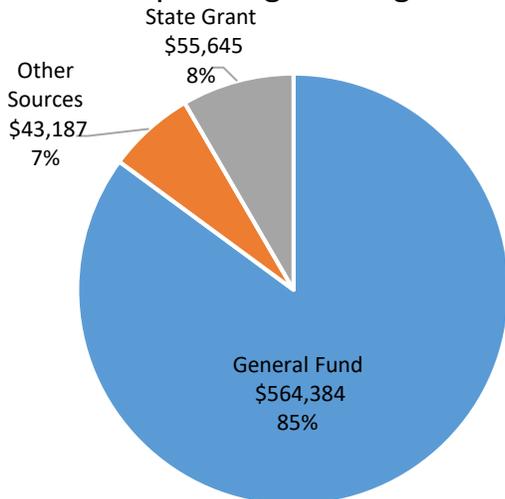
The Senior Services budget represents a \$38,746 or 6.2% increase from the FY20 budget. The budget includes a slight increase in Purchased Services and small decreases in Supplies and Other Charges. Personnel Services is proposed to increase the largest amount as wages were increased for various part time staff to bring them closer to surrounding community rates. The General Fund is proposed to support 85% or 564,384 of planned expenditures.

Division Financial Overview

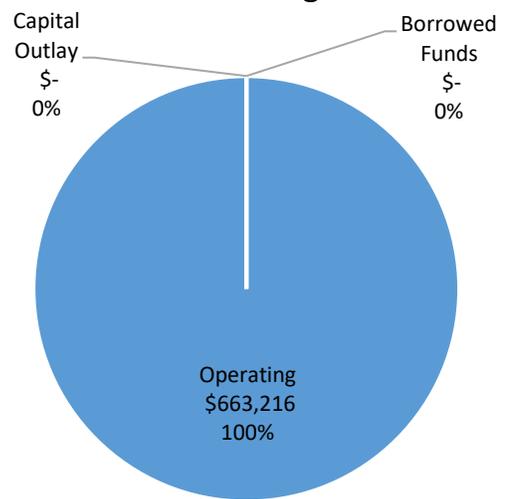
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Senior Services Administration					
Operating					
Personnel Services	\$ 323,830	\$ 381,212	\$ 578,920	\$ 591,921	\$ 616,984
Purchased Services	23,735	12,022	20,425	20,400	20,400
Supplies	14,749	14,712	20,305	21,075	21,075
Other Charges	3,412	3,043	4,820	4,820	4,757
Subtotal	\$ 365,726	\$ 410,989	\$ 624,470	\$ 638,216	\$ 663,216
Total Operating Expense	\$ 365,726	\$ 410,989	\$ 624,470	\$ 638,216	\$ 663,216
Capital					
Capital Outlay	\$ 28,500	\$ 52,287	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 28,500	\$ 52,287	\$ -	\$ -	\$ -
Total Division Expense	\$ 394,226	\$ 463,275	\$ 624,470	\$ 638,216	\$ 663,216

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Human Services – Harvey Wheeler Community Center

FY21 Budget Highlights

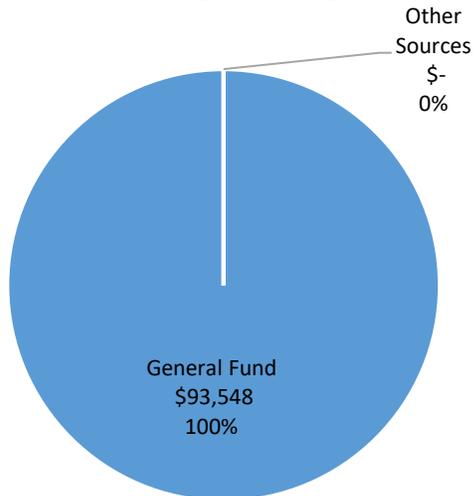
The FY21 Harvey Wheeler Community Center budget represents a \$3,761 or 4.2% increase. The building houses the Senior Services Administration as well as Concord Recreation’s Carousel pre-school and after-school programs. The budget includes minor increases in utility expenses and a \$2,000 increase of building equipment maintenance. The General Fund is proposed to support 100% or \$93,548 of planned expenditures.

Division Financial Overview

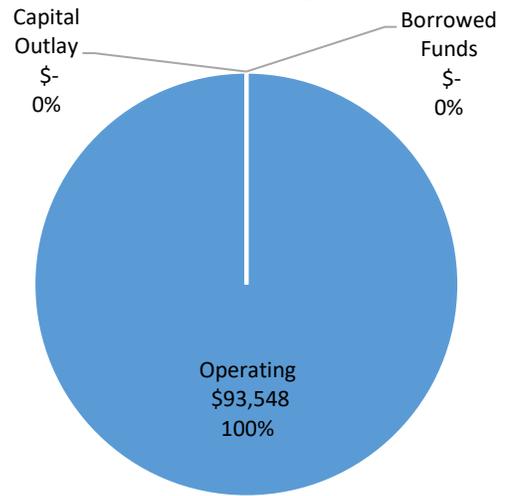
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Harvey Wheeler Community Center					
Operating					
Personnel Services	\$ 44,894	\$ 47,169	\$ 51,840	\$ 52,748	\$ 52,748
Purchased Services	49,586	33,609	34,497	35,600	37,600
Supplies	3,304	2,157	3,450	3,200	3,200
Other Charges	-	-	-	-	-
Subtotal	\$ 97,785	\$ 82,935	\$ 89,787	\$ 91,548	\$ 93,548
Total Operating Expense	\$ 97,785	\$ 82,935	\$ 89,787	\$ 91,548	\$ 93,548
Capital					
Capital Outlay	\$ 28,706	\$ 9,000	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 28,706	\$ 9,000	\$ -	\$ -	\$ -
Total Division Expense	\$ 126,491	\$ 91,935	\$ 89,787	\$ 91,548	\$ 93,548

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Human Services – Recreation Administration

FY21 Budget Highlights

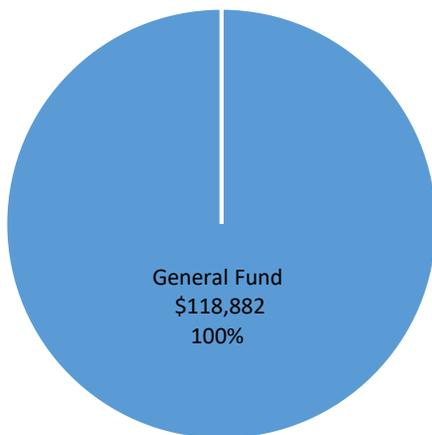
The Recreation Administration budget is 1.96% decrease in comparison to the FY20 budget. This savings is a results of a decrease in Personnel Services due to the ending of the Recreation Director’s temporary additional duties. The General Fund is proposed to support 100% or \$118,882 of the planned expenditures.

Division Financial Overview

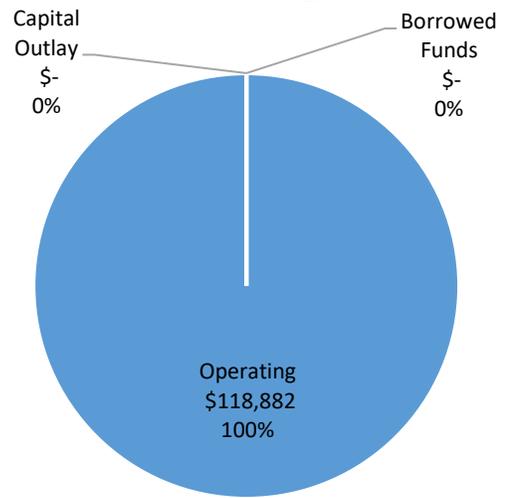
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Recreation Services Administration					
Operating					
Personnel Services	\$ 100,545	\$ 107,960	\$ 121,260	\$ 118,882	\$ 118,882
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Other Charges	-	416	-	-	-
Subtotal	\$ 100,545	\$ 108,376	\$ 121,260	\$ 118,882	\$ 118,882
Total Operating Expense	\$ 100,545	\$ 108,376	\$ 121,260	\$ 118,882	\$ 118,882
Capital					
Capital Outlay	\$ 1,216	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 1,216	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 101,761	\$ 108,376	\$ 121,260	\$ 118,882	\$ 118,882

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Human Services – Hunt Recreation Center

FY21 Budget Highlights

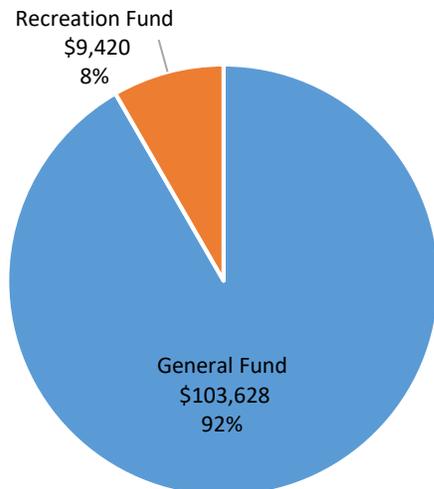
The FY21 Hunt Recreation Center budget is proposed to increase by \$2,823 or 2.99%. Due to the housing of Recreation staff and programs within the building, the Recreation Fund is planning to contribute 8% of operational costs. The General Fund is proposed to support 92% or \$103,628 of planned expenditures.

Division Financial Overview

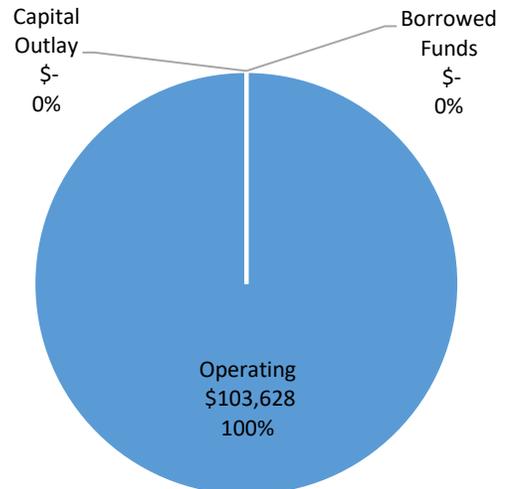
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Hunt Recreation Center					
Operating					
Personnel Services	\$ 53,762	\$ 56,502	\$ 56,855	\$ 57,608	\$ 57,608
Purchased Services	41,956	41,364	36,500	36,320	36,320
Supplies	4,966	1,499	3,500	3,500	3,500
Other Charges	-	-	-	-	-
55 Church Street	15,040	-	-	-	-
Rideout Fieldhouse	10,933	5,317	3,950	6,200	6,200
105 Everett	6,244	-	-	-	-
Subtotal	\$ 132,901	\$ 104,683	\$ 100,805	\$ 103,628	\$ 103,628
Total Operating Expense	\$ 132,901	\$ 104,683	\$ 100,805	\$ 103,628	\$ 103,628
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -				
Total Division Expense	\$ 132,901	\$ 104,683	\$ 100,805	\$ 103,628	\$ 103,628

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Human Services – Human Services Administration

FY21 Budget Highlights

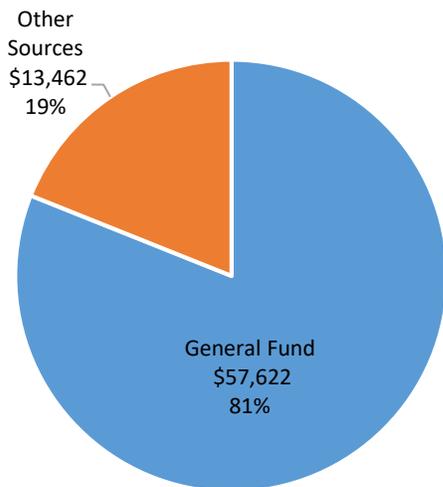
The FY21 Human Services budget is essentially level funded. Due to decreased funding by the Community Chest, the General Fund operating portion is proposed to increase by \$7,244 or 14.4%. The General Fund is proposed to support 81% or \$57,622 of planned expenditures.

Division Financial Overview

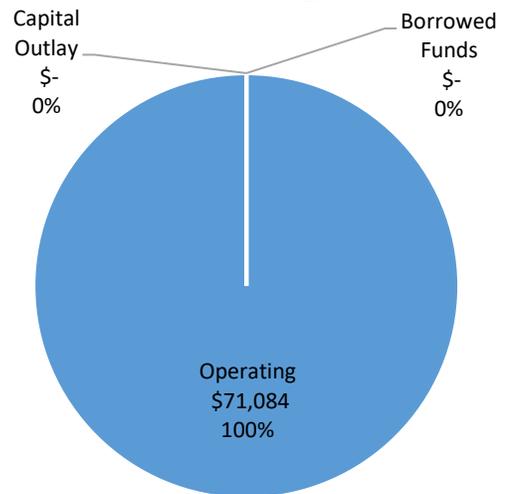
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Human Services Administration					
Operating					
Personnel Services	\$ 31,507	\$ 34,081	\$ 67,310	\$ 67,309	\$ 67,309
Purchased Services	1,327	8,962	2,550	2,750	2,750
Supplies	2,209	1,049	550	400	400
Other Charges	348	433	1,125	625	625
Subtotal	\$ 35,391	\$ 44,526	\$ 71,535	\$ 71,084	\$ 71,084
Total Operating Expense	\$ 35,391	\$ 44,526	\$ 71,535	\$ 71,084	\$ 71,084
Capital					
Capital Outlay	\$ 2,800	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 2,800	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 38,191	\$ 44,526	\$ 71,535	\$ 71,084	\$ 71,084

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Human Services – Veterans Services

FY21 Budget Highlights

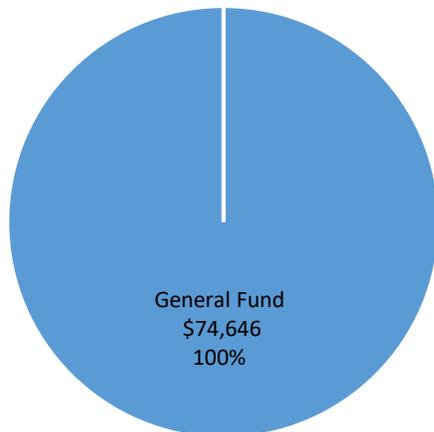
There are two components of Veterans Services: Services and Benefits. Division’s FY21 budget represents a 15.90% decrease in funding. The reduction is a result of the expected decrease in the number of eligible residents receiving benefits. The FY21 budget proposes to fund benefits at \$38,000, a decrease of \$15,724 in comparison to FY20. The General Fund is proposed to support 100% or \$74,646 of planned expenditures.

Division Financial Overview

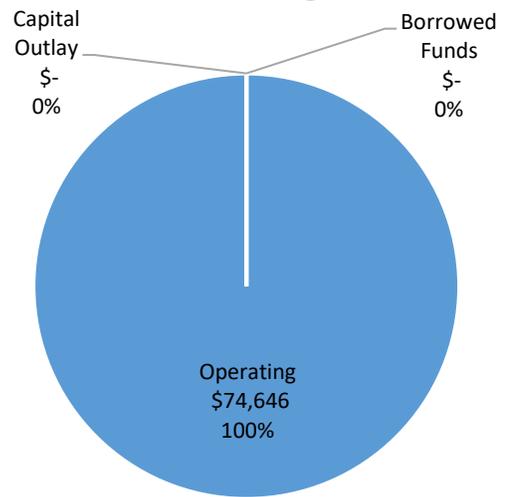
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Veterans Services					
Operating					
Personnel Services	\$ 26,264	\$ 28,080	\$ 32,992	\$ 33,591	\$ 33,591
Purchased Services	5,620	557	420	915	915
Supplies	3,109	4,124	917	1,370	1,370
Other Charges	195	209	705	770	770
Veterans' Benefits	62,442	63,808	53,724	38,000	38,000
Subtotal	\$ 97,629	\$ 96,778	\$ 88,758	\$ 74,646	\$ 74,646
Total Operating Expense	\$ 97,629	\$ 96,778	\$ 88,758	\$ 74,646	\$ 74,646
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 97,629	\$ 96,778	\$ 88,758	\$ 74,646	\$ 74,646

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Human Services – Ceremonies & Celebration

FY21 Budget Highlights

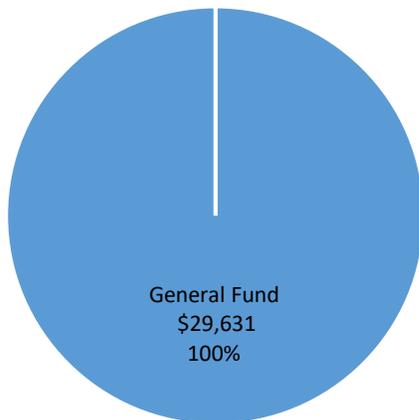
The Ceremonies and Celebrations budget represents a \$10,601 or 55.71% increase in comparison to that of the FY20 budget. The budget includes funding for event related expenses such as band and musician fees, participant refreshments, horse and carriage rentals, etc. as well as a \$5,500 increase in Police Overtime expenses for public ceremonies. The General Fund is proposed to support 100% or \$29,631 of planned expenditures.

Division Financial Overview

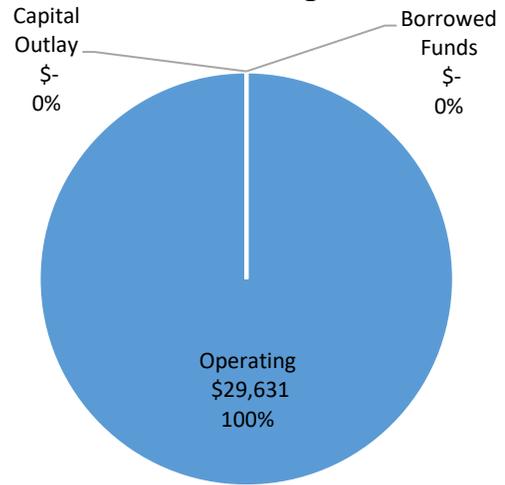
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Ceremonies & Celebrations					
Operating					
General Services	\$ 4,658	\$ -	\$ -	\$ 2,750	\$ 2,750
Public Ceremonies	6,150	22,426	14,830	22,145	22,145
Memorial Day Flags	1,886	-	2,500	2,536	2,536
Street Flags	-	-	1,200	1,200	1,200
U.N. Day Committee	6,318	-	-	-	-
Special Events	-	-	500	1,000	1,000
Subtotal	\$ 19,012	\$ 22,426	\$ 19,030	\$ 29,631	\$ 29,631
Total Operating Expense	\$ 19,012	\$ 22,426	\$ 19,030	\$ 29,631	\$ 29,631
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 19,012	\$ 22,426	\$ 19,030	\$ 29,631	\$ 29,631

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources

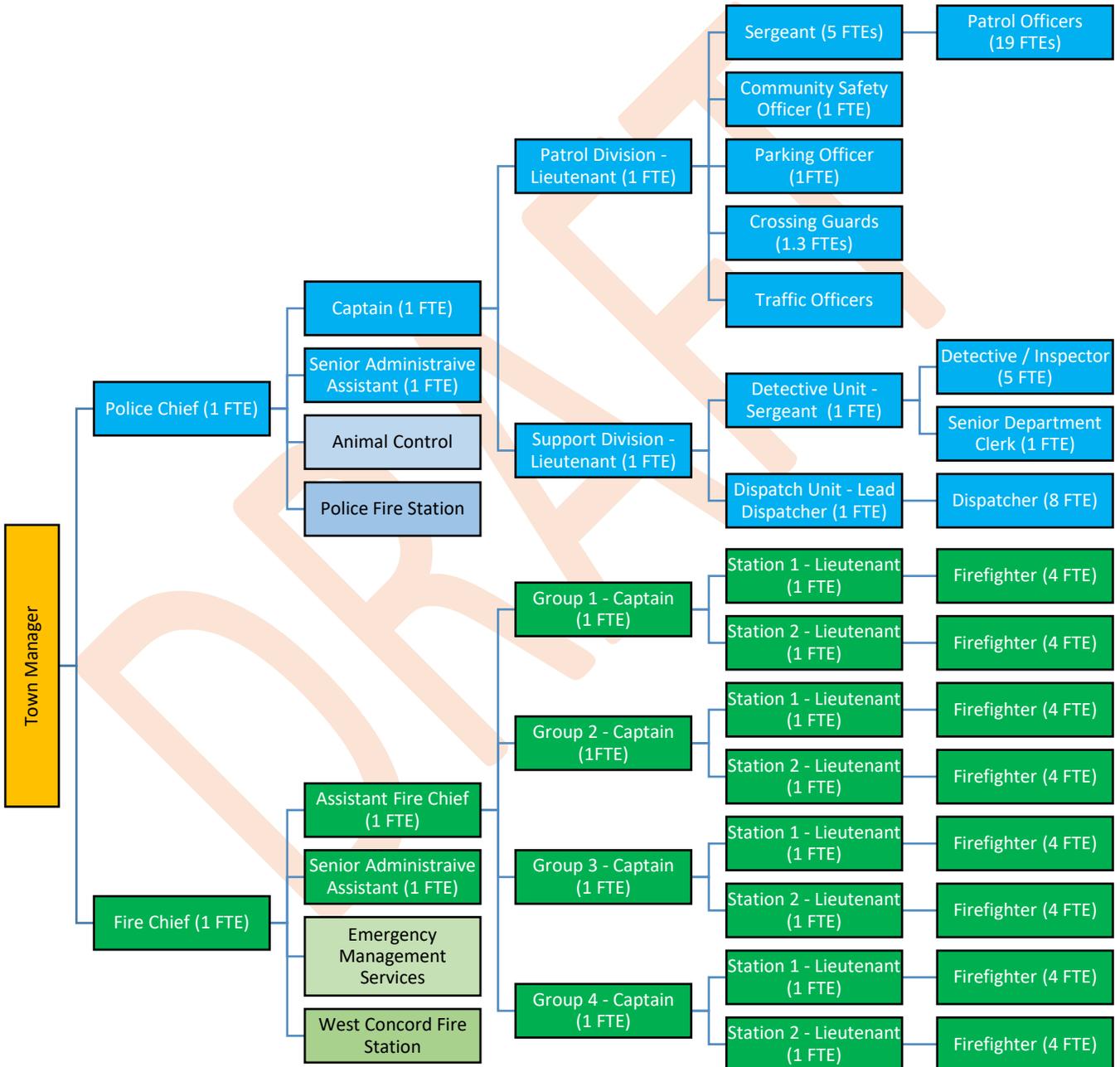


Public Safety

Mission Statement

The Public Safety Section is responsible for ensuring rapid and effective police, fire, and emergency services to the public while ensuring adherence to standards based on principles of trust, integrity, honesty, loyalty, and respect for all.

Organizational Chart



Public Safety

Responsibilities

Police Department: The Police Department offers a wide range of services to ensure that residents and visitors are safe and secure by working in partnership with community stakeholders to identify and solve problems. Services include emergency response, preventative patrols, investigations, motor vehicle and parking control/enforcement, school crossing safety, and animal control officer services. For outreach into the community, the Department also utilizes a social worker through a grant to assist with mental health and substance abuse issues, provides crime prevention programs, youth and senior services, Drug Abuse Resistance Education (D.A.R.E), and collaborates with the Domestic Violence Services Network (DVSN) and Communities for Restorative Justice (C4RJ). In addition, the Police Department processes a variety of permits, licenses and applications. Located at the Police Fire Station, the Public Safety Communications Center (Dispatch Center) is responsible for receiving all 911 calls and dispatching all of the Town's public safety calls for service, and is often the contact for other Town services during non-business hours.

Animal Control: The Animal Control Division funds the contracting of services with a private vendor to provide 24-hour animal control services. This includes enforcing State statutes and Town bylaws, assisting with any legal proceedings associated with animal control duties, responding to complaints, transport and shelter detained dogs, educating the community on all animal matters, and maintaining records of each animal in the Animal Control Officer's custody.

Police Fire Station: The Police Fire Station is located at 209 (Fire Department) / 219 (Police Department) Walden Street and used by approximately 80 police and fire employees on a rotating basis twenty-four hours a day, seven days-a-week. On the Police side, the Dispatch Center is on the first floor and a third floor multi-purpose room used by Town boards and community organizations is on the third floor. On the Fire side, the garage houses a ladder truck, pumper engines and ambulances.

Fire Department: The Fire Department provides fire prevention, fire suppression, rescue, medical, and other emergency services to the public and is committed to maintaining a high standard of readiness in all aspects of fire, rescue and EMS emergency response; conducting public education programs on fire safety; and, promoting superior public relations by delivering all services promptly, effectively, and courteously.

Emergency Management Services: The Emergency Management Division funds and implements the Town's Comprehensive Emergency Plan in the event of an emergency or natural disaster in coordination with the Local Emergency Planning Committee (LEPC) and Citizens Emergency Response Teams (CERT).

West Concord Fire Station: Situated at 1201 Main Street, the West Concord Fire Station is staffed around the clock by 1 Lieutenant and 4 firefighters to run a fire engine, brush truck and ambulance.

Public Safety

Overview

The Town's Public Safety is under the direction of the Police Chief and Fire Chief who are responsible for the maintenance and preservation of the health and safety of residents and visitors and protecting their property. The Concord Police Department works to protect the lives and property by justly enforcing the law. The Concord Fire Department protects lives and property by providing rapid and effective fire, rescue, and emergency medical services to the community.

Appointed by the Town Manager, the Police Chief is in charge of the Police Department, Animal Control, and Police Fire Station. Also appointed by the Town Manager, the Fire Chief manages the Fire Department, Emergency Management Services, and West Concord Fire Station.

Accomplishments

Police Department

- ☑ AAA Northeast Gold Traffic Award.
- ☑ Crisis Intervention Training for Officers.
- ☑ Increase of Hybrid vehicles in fleet.
- ☑ Increase in Operating Under the Influence of Alcohol Arrests.
- ☑ Increased service to youth population with implantation of second School Resource Officer.

Animal Control

- ☑ Responsive delivery of services via contracted services.

Police Fire Station

- ☑ Reduced electricity usage by replacing all lights with hi- efficiency LED fixtures.

Fire Department

- ☑ On-boarded nine new firefighters.
- ☑ Completed department wide advanced extrication training
- ☑ Implemented new emergency medical services training program for all EMTs.
- ☑ Provided all firefighters with latest technology in protective firefighting hoods.
- ☑ Implemented an inspection and preplan program for non-residential properties.
- ☑ Purchased eleven complete sets of ballistic protective equipment to equipment all members on-duty in the event of an active threat incident – made possible through a donor who wishes to remain anonymous.

Emergency Management Services

- ☑ Collaborated with health department in shelter awareness event.
- ☑ Enrolled Town in the Mystic Valley Regional Area Planning Committee, which will provide more training opportunities.
- ☑ Facilitated training of fire department supervisory staff to ICS300.

West Concord Fire Station

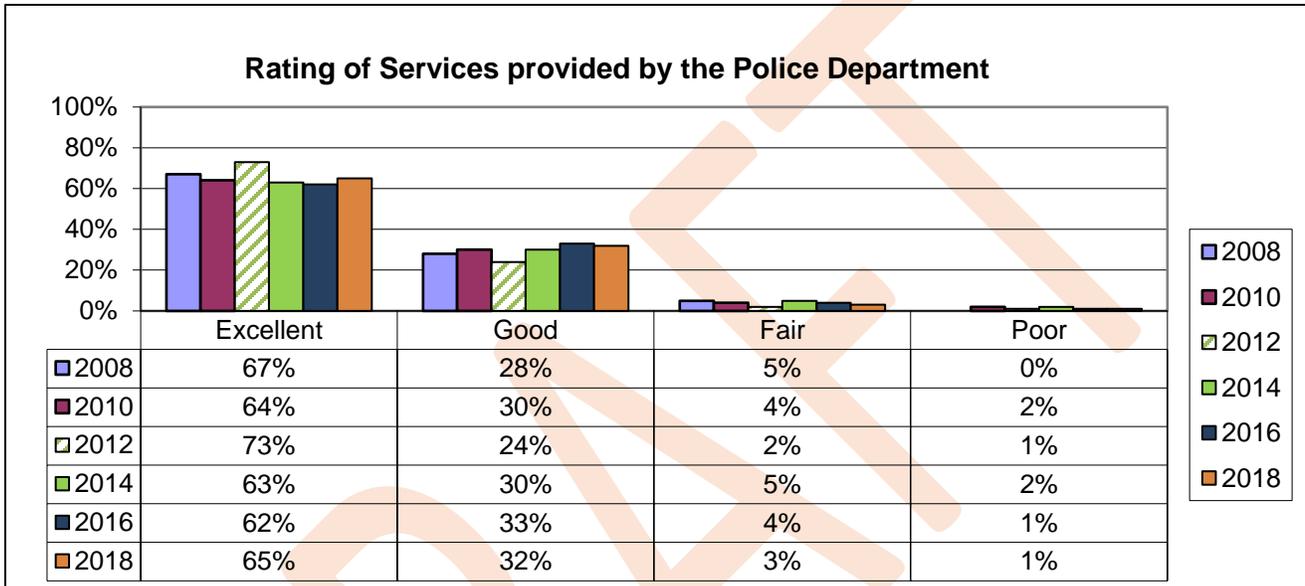
- ☑ Completed staffing of Ambulance 3 to provide 24-hour ambulance service.
- ☑ Began the construction of a small addition to accommodate equipment storage

Public Safety

Performance

Police Department

The Town’s biennial Citizen Survey posed the following question about the Police Department, “How would you rate the overall quality of services provided by the Concord Police Department, which provides Police services, as well as Community Policing programs, School Resource Officer initiatives, and 911 Dispatching?” As shown in chart below, the majority of residents said that services provided by the Police Department were either “Excellent” or “Good,” and this trend has been stable over the past five surveys. The 2018 survey reported that 65% of respondents said services were “Excellent” and 32% said services were “Good”.



CY2019 Incidents Report

Type

Arrests (various)	144
Summons	239
Assaults	22
Suspicious Activity	921
Motor vehicle crashes	647
Motor Vehicle Stops	5,772
Motor vehicle v. Deer	24
Operating Under the Influence	65
Protective Custody	12
Traffic Citations	4,445
Criminal Traffic Summons	258
Larceny Investigations	166
Domestic Violence Investigations	60
Narcotics, Drug Investigations	10
Medical Assists	960
Animal Control	291

Public Safety

Vandalism Complaints	17
Alarms-Commercial/Residential	861
Breaking and Entering Investigations	12
Total Log Items	37,748

Animal Control

TOWN OF CONCORD
ANIMAL CONTROL ANNUAL SUMMARY REPORT
JANUARY 1, 2019 - DECEMBER 31, 2019

Type	2019
Total Calls	1037
Complaint Calls	64
Lost Dog	49
Lost Cat	15
Other Cat Related	13
Wildlife	173
Misc. Calls	574
Pickups	33
Human/Animal-Animal Bite	17
Quarantine Orders Issued/Released	92
Submittals to State Lab	6

Fire Department

The mission of the Fire Department is to make Concord a safer place for all to live, work and visit. We will accomplish this through prevention efforts and by providing rapid and effective fire, rescue and emergency medical services to the community.

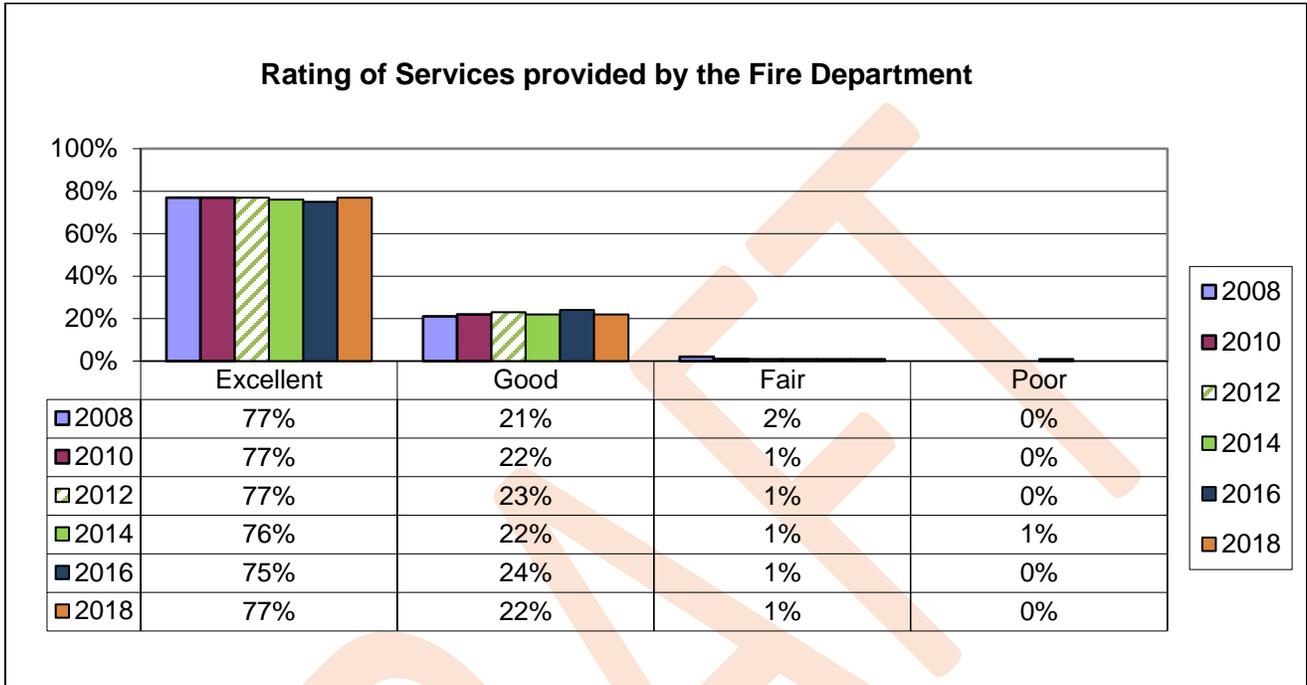
The Concord Fire Department's vision is to meet or exceed the expectations of our community by setting a high standard of excellence, guided by the principles of trust, integrity, honesty, loyalty and respect for all.

The Fire Department provides fire prevention, fire suppression, rescue, medical, and other emergency services to the public. The Fire Department is committed to maintaining a high standard of readiness in all aspects of fire, rescue and EMS emergency response; conducting public education programs on fire safety; and, promoting superior public relations by delivering all services promptly, effectively, and courteously.

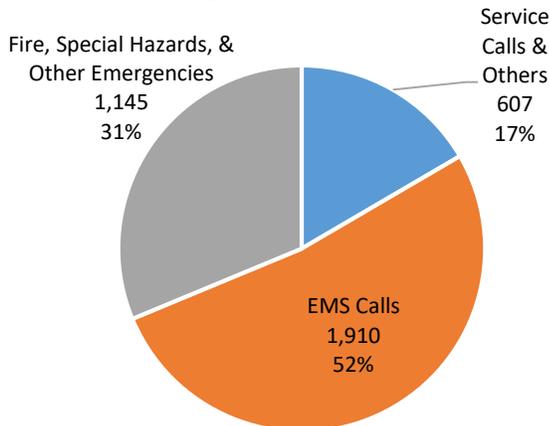
The Fire Department works with a number of partners to ensure that services are delivered. Through our association with Massachusetts Fire District 14, we have access to and participate on teams that include technical rescue; dive rescue; fire investigation; emergency communications support and preplanned mutual aid support. We collaborate with the Massachusetts Department of Fire Services for support at incidents that include hazardous materials; extended operations, fire investigations and many other support services.

Public Safety

The Town’s biennial survey asked residents to rate the services provided by the Fire Department. The following question was asked, “How would you rate the overall quality of services provided by the Concord Fire Department, which provides Fire as well as Emergency Ambulance Service?” Over three-quarters of the respondents think the services are “Excellent” and almost all of the rest think they are “Good”.

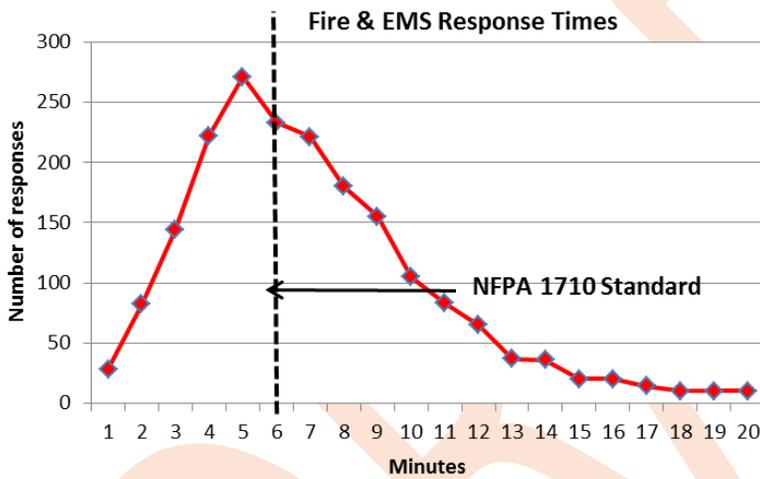
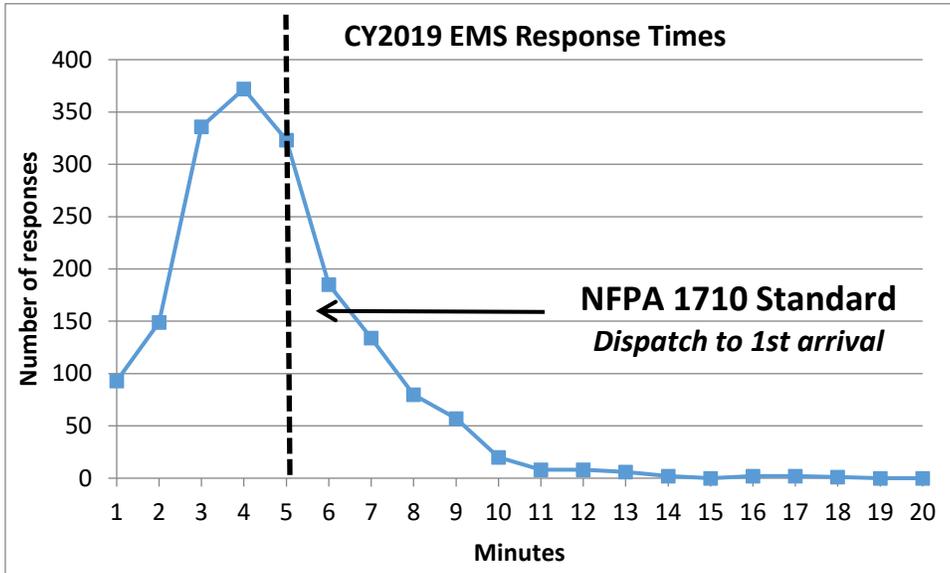


CFD Emergency Responses 2019



Concord also tracks data relate to emergency responses. In 2019, the Fire Department had 3,662 calls. The majority of calls were related to “Emergency Medical Services”. This was followed by 31% being related to “Fires, Special Hazards, or Other Emergencies”, followed by “Service and Other Calls.”

Public Safety



Emergency Management Services

The mission of Emergency Management is to operate and maintain the emergency management system at the highest level of preparedness; to continue training staff and volunteers; and to continue developing the role of the Citizens Emergency Response Team (CERT), in order to maintain amateur radio, community emergency shelter, and Medical Reserve Corp capabilities.

West Concord Fire Station

The West Concord Fire Station is staffed twenty-four hours a day by a team that includes one Fire Lieutenant and four Firefighters. They staff an engine company and an ambulance. The primary response area for this station is most properties on the west side of Route 2.

Public Safety

FY21 Goals

Police Department

- Under the direction of the Town Manager, develop plan and timeline to implement recommendations from the facilities study to replace the current Public Safety Building.
- Attain Accreditation from the Massachusetts Police Accreditation Commission and the Commission on Accreditation for Law Enforcement Agencies.
- Reduce traffic crashes by 10%.

Fire Department

- Maintain readiness through high quality training.
- Continue to expand our fire prevention inspection program.
- Improve awareness of CPR and other life-saving techniques through public education.
- Fully implement the fire department component of the town wide license and permitting system and automate our permitting and inspection processes.
- Have all members trained in Rescue Task Force techniques for active threat incidents.

Emergency Management

- Reorganize Emergency Operations Center plan (EOC)
- Improve EOC technology.
- Conduct EOC trainings.
- Reinvalidate volunteer positions in Emergency Management.

Long-Term Plans

Police Department

- ⇒ Replace the current Police Station with a contemporary facility to meet the needs of the Department and community.

Fire Department

- ⇒ Reduce risks to first responders through education, training, technology, and equipment.
- ⇒ Evaluate cost effective approaches to providing the training needed for an all-hazards fire department.
- ⇒ Consider possible locations for a new public safety facility

Public Safety

Personnel Summary

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Police</u>				
Police Chief	1.00	191,870	1.00	191,870
Captain	1.00	158,858	1.00	158,968
Lieutenant	2.00	235,681	2.00	231,682
Sergeant	6.00	634,933	6.00	634,380
Detectives, Inspector, Patrol Ofcs.	26.00	2,131,100	26.00	1,895,994
Senior Administrative Assistant	1.00	74,924	1.00	75,148
Senior Department Clerk	1.00	53,306	1.00	53,391
Lead Dispatcher	1.00	72,642	1.00	72,642
Dispatchers	7.00	440,645	8.00	470,735
Other Personnel Expenses	1.30	742,863	1.30	693,702
<i>Subtotal</i>	47.30	\$ 4,736,822	48.30	\$ 4,478,513
<u>Animal Control</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
<u>Public Safety Building</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
<u>Fire</u>				
Fire Chief	1.00	149,700	1.00	149,700
Assistant Fire Chief	1.00	106,787	1.00	106,787
Captain	4.00	426,363	4.00	426,365
Lieutenant	4.00	378,757	8.00	740,681
Fire Prevention Inspector	1.00	92,535	1.00	92,535
Firefighter	36.00	2,828,904	32.00	2,423,058
Senior Administrative Assistant	1.00	74,351	1.00	74,667
Other Personnel Expenses	0.53	1,018,081	0.53	1,018,607
<i>Subtotal</i>	48.53	\$ 5,075,478	48.53	\$ 5,032,400

Public Safety

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Emergency Management</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
<u>West Concord Fire Station</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
Public Safety Total	95.83	\$ 9,812,300	96.83	\$ 9,510,912

DRAFT

Public Safety – Police Department

FY21 Budget Highlights

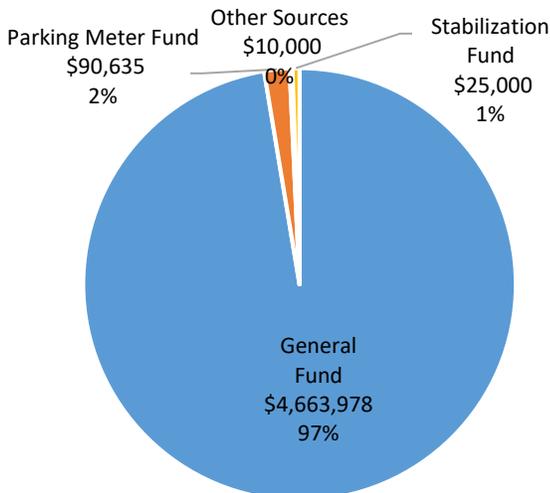
The FY21 Police Department’s is proposed to decrease by 5.3% or \$270,623, primarily due to salary savings result from retirements and the hiring of new personnel. The budget proposes one additional Dispatcher (\$51,073) as well as \$5,350 increase in gasoline expenses to account for possible fuel price fluctuations. In addition, the budget also proposes capital outlay of \$25,000 for the replacement of Public Safety Equipment as well as \$140,000 for the replacement of police vehicles. The Parking Meter Fund is proposed to support \$90,635 in Parking Meter Officer expenses. The General Fund is proposed to support 99% or \$4,663,978 of planned expenditures.

Division Financial Overview

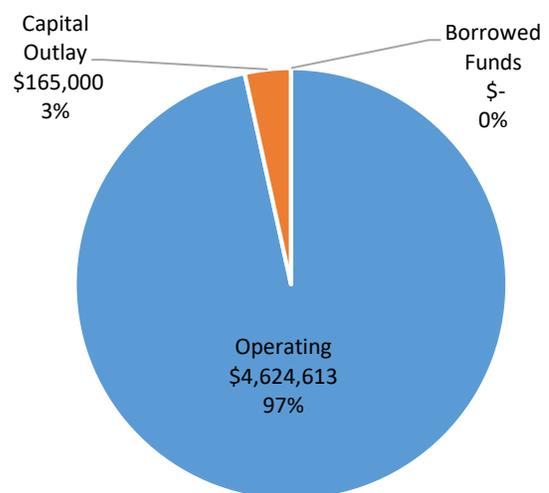
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Police Department					
Operating					
Personnel Services	\$ 4,040,542	\$ 4,129,733	\$ 4,736,822	\$ 4,478,513	\$ 4,478,513
Purchased Services	103,190	171,073	41,050	41,750	41,750
Supplies	88,313	105,533	84,188	89,990	89,990
Other Charges	18,277	47,161	12,975	14,360	14,360
Subtotal	\$ 4,250,322	\$ 4,453,500	\$ 4,875,035	\$ 4,624,613	\$ 4,624,613
Total Operating Expense	\$ 4,250,322	\$ 4,453,500	\$ 4,875,035	\$ 4,624,613	\$ 4,624,613
Capital					
Capital Outlay	\$ 250,658	\$ 355,292	\$ 185,200	\$ 218,000	\$ 165,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 250,658	\$ 355,292	\$ 185,200	\$ 218,000	\$ 165,000
Total Division Expense	\$ 4,500,980	\$ 4,808,793	\$ 5,060,235	\$ 4,842,613	\$ 4,789,613

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Safety – Animal Control

FY21 Budget Highlights

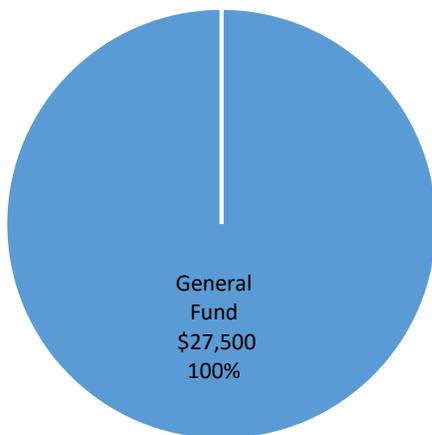
The FY21 Animal Control budget is proposed to increase 1.0% or \$264 compared to the FY20 budget. This budget includes funding for contracted animal control services and other miscellaneous supplies. The General Fund is proposed to support 100% or \$27,500 of planned expenditures.

Division Financial Overview

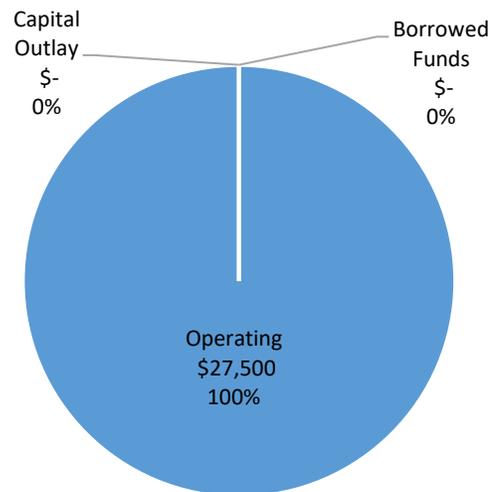
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Animal Control					
Operating					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	24,730	25,554	26,336	26,600	26,600
Supplies	-	180	900	900	900
Other Charges	-	-	-	-	-
Subtotal	\$ 24,730	\$ 25,734	\$ 27,236	\$ 27,500	\$ 27,500
Total Operating Expense	\$ 24,730	\$ 25,734	\$ 27,236	\$ 27,500	\$ 27,500
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -				
Total Division Expense	\$ 24,730	\$ 25,734	\$ 27,236	\$ 27,500	\$ 27,500

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Safety – Police Fire Station

FY21 Budget Highlights

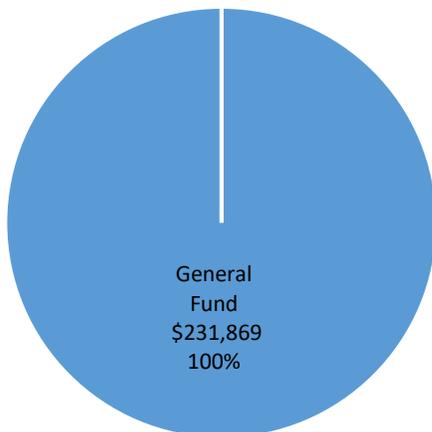
The FY21 Police Fire Station budget represents a 2.3% or \$5,096 increase compared to the FY20 budget. The budget includes but is not limited to \$33,000 funding for contracted out custodial services, \$60,000 in computer equipment maintenance for various pieces of security and communications equipment, and \$42,000 in telephone related expenses for various phone and equipment network lines. The General Fund is proposed to support 100% or \$231,869 of planned expenditures.

Division Financial Overview

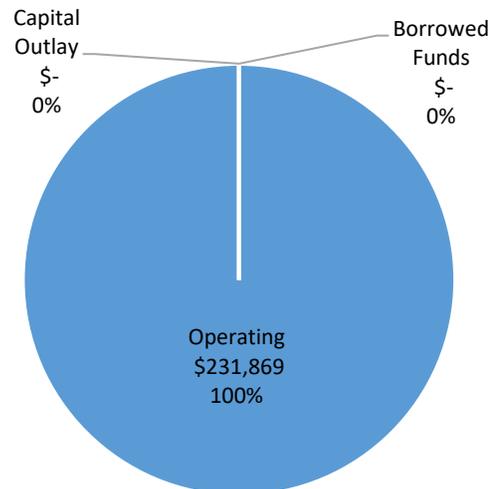
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Police Fire Station					
Operating					
Personnel Services	\$ -	\$ 177	\$ 4,120	\$ 5,000	\$ 5,000
Purchased Services	232,443	221,526	218,653	217,369	222,369
Supplies	9,319	3,286	4,000	4,000	4,500
Other Charges	1,016	-	-	-	-
Subtotal	\$ 242,778	\$ 224,990	\$ 226,773	\$ 226,369	\$ 231,869
Total Operating Expense	\$ 242,778	\$ 224,990	\$ 226,773	\$ 226,369	\$ 231,869
Capital					
Capital Outlay	\$ 41,878	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 41,878	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 284,656	\$ 224,990	\$ 226,773	\$ 226,369	\$ 231,869

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Safety – Fire Department

FY21 Budget Highlights

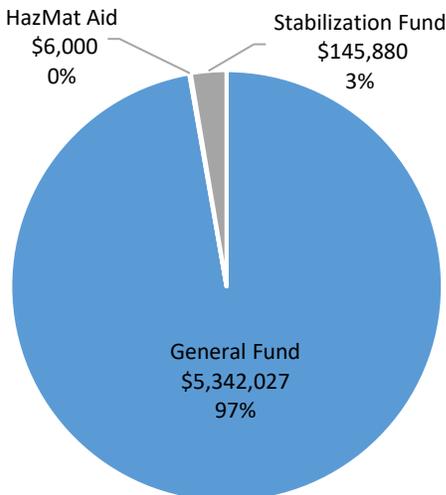
The FY21 Fire Department’s budget is proposed to increase by 2.4% or \$130,437 compared to the FY20 budget primarily due to an increase in Capital Outlay. The budget includes an increase of \$8,000 to hire an outside instructor to maintain EMS qualifications and continuing education requirements as well as an increase of \$8,900 for replacement tires for the two ambulances, one engine, and the ladder truck. The increase also includes funding for snow chains for two engines and the ladder truck. The General Fund is proposed to support 97% or \$5,342,027 of planned expenditures.

Division Financial Overview

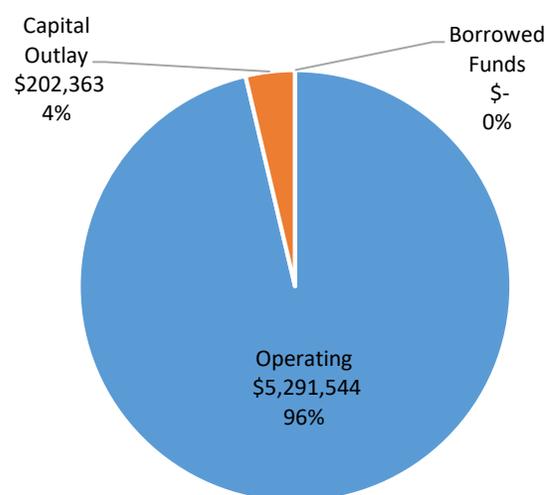
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Fire Department					
Operating					
Personnel Services	\$ 4,233,533	\$ 4,448,506	\$ 5,075,478	\$ 5,104,550	\$ 5,032,400
Purchased Services	137,782	127,378	104,795	110,695	110,695
Supplies	118,895	91,761	128,989	125,941	125,941
Other Charges	23,497	24,631	14,208	22,508	22,508
Subtotal	\$ 4,513,707	\$ 4,692,276	\$ 5,323,470	\$ 5,363,694	\$ 5,291,544
Total Operating Expense	\$ 4,513,707	\$ 4,692,276	\$ 5,323,470	\$ 5,363,694	\$ 5,291,544
Capital					
Capital Outlay	\$ 140,039	\$ 182,852	\$ 40,000	\$ 244,000	\$ 202,363
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 140,039	\$ 182,852	\$ 40,000	\$ 244,000	\$ 202,363
Total Division Expense	\$ 4,653,745	\$ 4,875,128	\$ 5,363,470	\$ 5,607,694	\$ 5,493,907

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Safety – Emergency Management Services

FY21 Budget Highlights

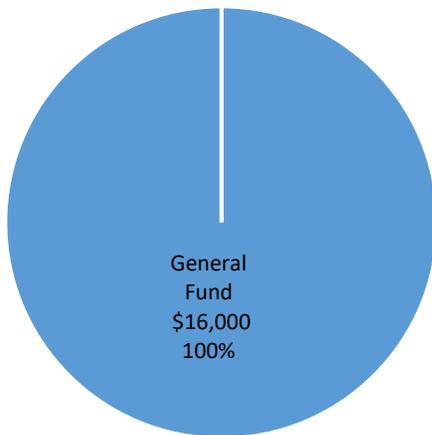
The FY21 Emergency Management Services budget represents a 0.4% or \$60 decrease compared to the FY20 budget. The budget includes funding for a stand by natural gas generating at the Harvey Wheeler Community Center (\$1,450), communications equipment maintenance (\$1,000), and \$5,750 in emergency supplies. The General Fund is proposed to support 100% or 16,000 of the planned expenditures.

Division Financial Overview

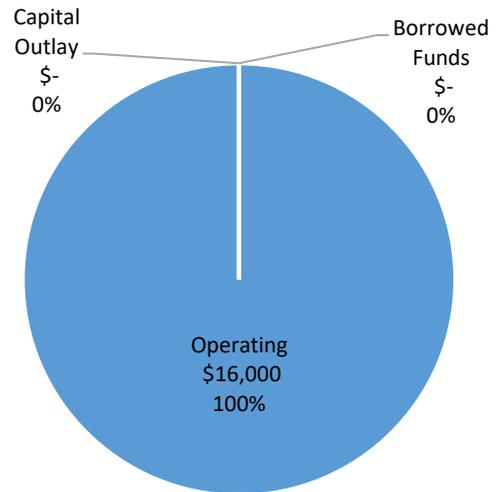
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Emergency Management					
Operating					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	16,637	1,884	9,610	9,550	9,550
Supplies	-	-	5,750	5,750	5,750
Other Charges	-	-	700	700	700
Subtotal	\$ 16,637	\$ 1,884	\$ 16,060	\$ 16,000	\$ 16,000
Total Operating Expense	\$ 16,637	\$ 1,884	\$ 16,060	\$ 16,000	\$ 16,000
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 16,637	\$ 1,884	\$ 16,060	\$ 16,000	\$ 16,000

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Safety – West Concord Fire Station

FY21 Budget Highlights

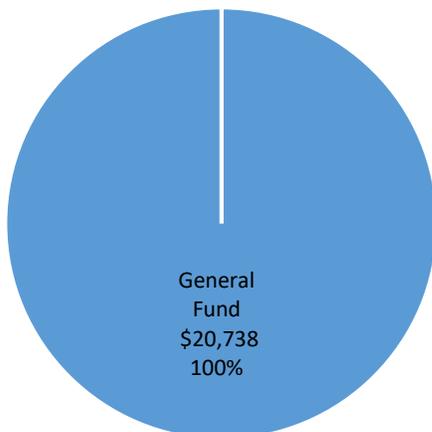
The FY21 West Concord Fire Station is proposed to decrease by 16.7% or \$4,160 compared to the FY20 budget. This budget organizes the funds needed to operate the West Concord Fire Station and its accompanying crew. It includes funding for various utility services (\$16,988) as well as \$3,750 in custodial supplies. The General Fund is proposed to support 100% or \$20,738 of planned expenditures.

Division Financial Overview

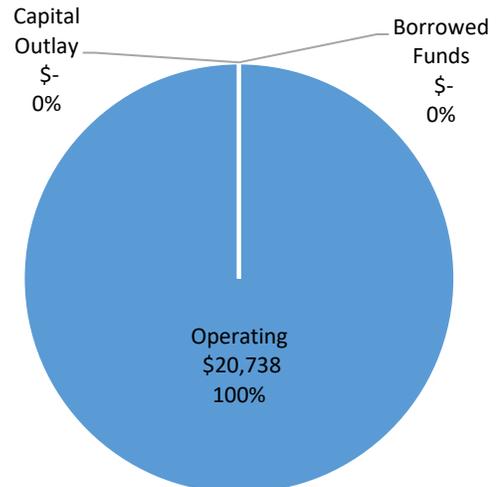
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
West Concord Fire Station					
Operating					
Personnel Services	\$ 100	\$ -	\$ -	\$ -	\$ -
Purchased Services	18,286	14,803	21,148	16,988	16,988
Supplies	3,020	2,147	3,750	3,750	3,750
Other Charges	-	-	-	-	-
Subtotal	\$ 21,407	\$ 16,949	\$ 24,898	\$ 20,738	\$ 20,738
Total Operating Expense	\$ 21,407	\$ 16,949	\$ 24,898	\$ 20,738	\$ 20,738
Capital					
Capital Outlay	\$ 17,862	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 17,862	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 39,268	\$ 16,949	\$ 24,898	\$ 20,738	\$ 20,738

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources

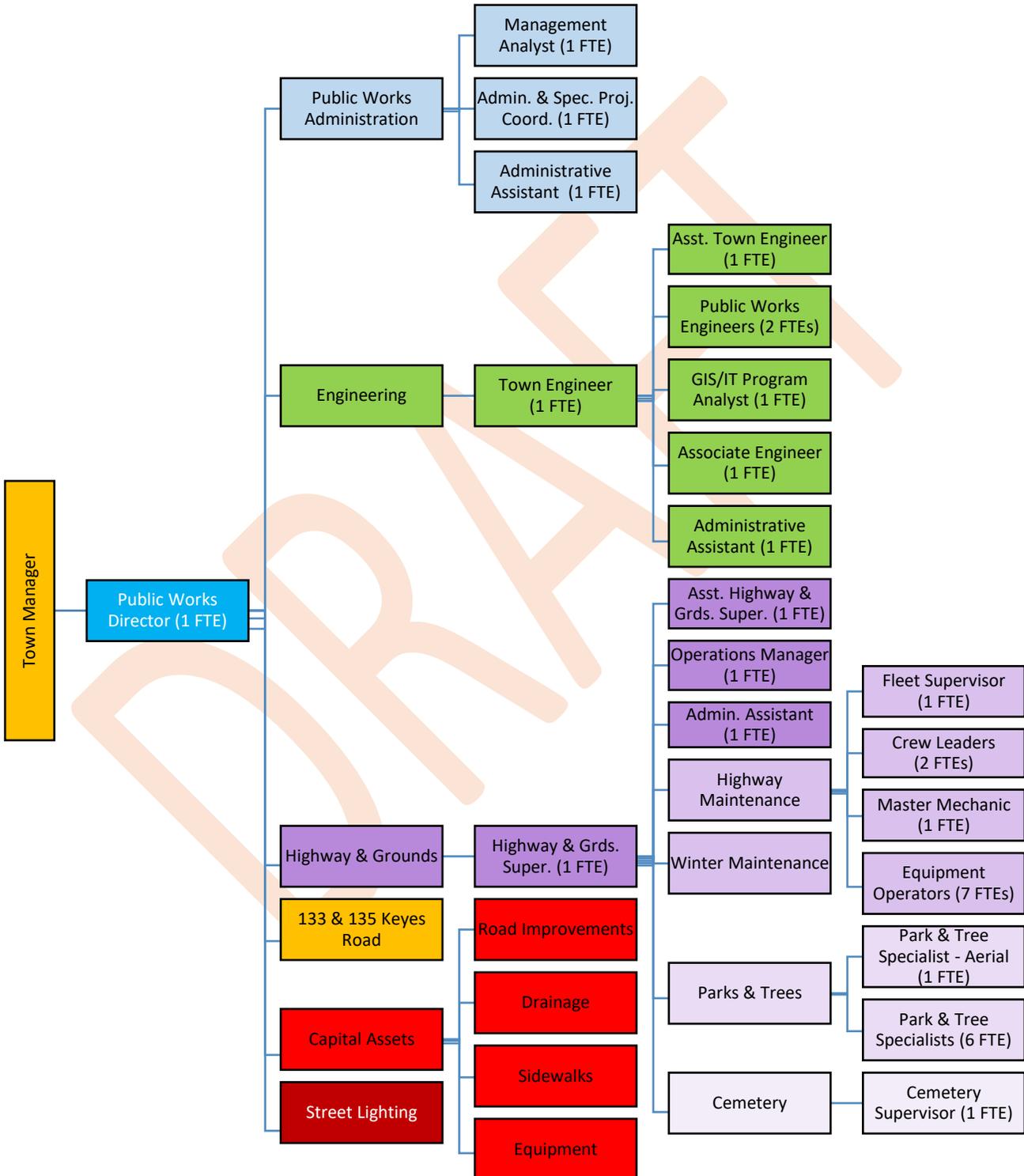


Public Works

Mission Statement

Concord Public Works' mission is to enhance the Town's quality of life through sound management, innovation, and teamwork practices to provide dependable, high quality, responsive public works and utility services consistent with community values and at reasonable cost to citizens, businesses, institutions, and visitors.

Organizational Chart



Public Works

Responsibilities

Public Works Administration: The Public Works Administration Division supports the functions of the Public Works Director and staff in managing matters related to all public works operations and capital programs including the water, sewer, and solid waste enterprise funds.

Engineering: The Engineering Division oversees the planning, designing, and construction of Town infrastructure improvement projects and is responsible for the permitting of construction activities within the public right of way.

Highway and Grounds: Highway and Grounds provides the workforce to maintain the Town's roads, parks and cemeteries.

- **Highway Maintenance:** The Highway Maintenance Division is responsible for maintenance of and improvement to public roads and associated infrastructure.
- **Winter Maintenance:** The Winter Maintenance Program funds the cost of snow and ice control and removal on public roads, sidewalks and parking lots as well as certain private roads.
- **Parks and Trees:** The Parks and Trees Division preserves and enhances recreation areas that include parks, athletic fields, municipal grounds, and street landscapes.
- **Cemetery:** The Cemetery Division arranges burial lot sales and interment services for Concord residents and maintains and preserves Concord's three historic cemeteries and memorials.

133 & 135 Keyes Road: The 133 & 135 Keyes Road account provides funds for the operation and maintenance of the facility complex that includes buildings, storage areas and parking lots for all Public Works operations.

Capital Assets

- **Road Improvements:** The Road Improvements Program funds the resurfacing of public roads and reconstruction of associated infrastructure.
- **Drainage:** Resources are provided for the cost of maintaining and improving storm water and drainage infrastructure consistent with engineering standards, regulatory requirements and best practices.
- **Sidewalk:** Funds are allocated to provide safe and accessible pedestrian pathways and accommodations.
- **Equipment:** This capital account funds the purchase and maintenance of properly-sized and equipped vehicles and equipment used for the delivery of Public Works services.

Street Lighting: The Street Lighting account funds the cost of illuminating public streets and sidewalks within the public way.

Public Works

Overview

The Department of Public Works maintains and advances the overall condition of public works and utility services through careful management and targeted investment of funding and activity. The Public Works Director, appointed by the Town Manager, addresses critical infrastructure projects while providing planning and oversight to the following divisions and programs: Public Works Administration, Engineering, Highway Maintenance, Winter Maintenance, Parks and Trees, Cemetery, 133 & 135 Keyes Road, and Capital Asset programs. In addition, the Public Works Director manages the Water, Sewer, and Recycling and Solid Waste Disposal Enterprises (See the FY21 Town Manager’s Proposed Enterprise Budget). The Public Works Commission advises the Director of Public Works and others on matters that concern Town water, sewerage, solid waste, drainage and roads programs.

Accomplishments

Public Works Administration

- ☑ Considerable time and effort was focused on senior management transition activities attributed to unplanned vacancies and staff turnover. These efforts have led to increased coordination among divisions within the Department as well as other municipal Departments. These efforts were also performed in coordination with the newly established Town Manager’s office.
- ☑ Permit Tracking: Ensured all Divisions participated in the design and early implementation of a Town-wide permit tracking system (Full Circle) designed to improve customer service access to and experiences with permit applications and compliance while increasing inter-departmental coordination.
- ☑ Initiated a comprehensive assessment of Department-wide environmental compliance calendars and employee safety plans to increase awareness and understanding of these important overarching programs.

Engineering

- ☑ Completed bidding and construction of 2019 Roads Program with improvements to 2.4 miles of roadways, including the milling and paving of selected portions of Monument Street, Sudbury Road, Old Marlboro Road, and Walden Street.
- ☑ Outsourced design and bidding for 2020 Roads Program, with scheduled improvements including utility replacement and road reconstruction in the Peter Spring Road, Prescott Road, Minuteman Drive and Arrow Head Road neighborhood.
- ☑ Partnered with StreetScan, an automated pavement management consultant, to determine Pavement Condition Index (PCI) of each public street in town as part of developing a pavement management strategy for a five-year outlook plan.
- ☑ Reconstructed 15 curb ramps to meet ADA requirements on Old Marlboro Road and Walden Street.
- ☑ Filed Year One Annual report in September 2019 for National Pollution Discharge Elimination System (NPDES) MS4 Permit; report details activities related to public outreach, public participation and good housekeeping in municipal operations.
- ☑ Replaced five (5) existing catch basins and installed two (2) leaching basins to rehabilitate and improve the drainage capacity of existing roadways.
- ☑ Achieved substantial completion of roadway reconstruction and utility improvements in two major sections of the Cambridge Turnpike Improvement Project (CTIP) – from Lexington Road to the Mill Brook Farm and from Hawthorne Lane to #571 Cambridge Turnpike, including Sandy Pond Road. By December of 2019, reconstruction of Cambridge Turnpike was approximately 60% complete.
- ☑ Applied for and received a “Complete Streets” grant for \$399,852. The Complete Streets Funding Program, administered through MassDOT, provides resources for municipalities to design and build infrastructure

Public Works

projects benefitting pedestrians, cyclists, and transit users. Concord was one of only 24 communities that were able to obtain this funding.

- ☑ Contracted with Einstein Services Inc. to maintain four (4) bio-retention areas in town to ensure proper drainage, pollutant filtration and general aesthetics.
- ☑ Provided technical review for approximately 15 projects as part of the Department of Planning and Land Management permitting processes.
- ☑ Continued to make significant progress in utilizing mobile devices for both data viewing and field data collection as part of the Geographic Information System (GIS) effort.
- ☑ Developed and/or updated a number of GIS application layers for a range CPW functions.

Highway Maintenance

- ☑ Provided ongoing repair, improvement, and maintenance of approximately 107 miles of Town roads and 58 miles of Town sidewalks.
- ☑ Maintained the Town's storm water system consisting of approximately 2,771 catch basins, 216 culverts, 431 outfalls, 1,208 drainage manholes, 3 dams, 15 detention basins, 157 leaching structures, 2 infiltration basins, 8 treatment chambers, 5 bio-retention areas, and over 61 miles of drain lines. Approximately 25% of the Town's catch basins are cleaned per year utilizing Town-owned equipment; repairs to catch basins and pipes are ongoing as needed; detention areas and bio-retention areas are monitored and maintained on an ongoing basis as well.
- ☑ Performed many activities such as pothole patching, full depth patching, trench repair, sign repair and installation, and roadside mowing as part of the roads and sidewalks maintenance program.
- ☑ Swept all Town roads and selected sidewalks in the spring including the rail trail; sweeping of downtown areas was completed on a weekly basis.

Winter Maintenance

- ☑ Provided snow and ice removal services for the Town in 46 winter weather events in an efficient, effective, and environmentally responsible manner.
 - Salting/De-icing - Concord Public Works carefully follows a restricted salt use policy to keep Town roads as safe as possible without the overuse of chemicals. The use of sand has been eliminated from the normal salting/de-icing program; sand is used only in certain situations if needed. Concord works very hard to ensure salt usage is minimized as much as possible. Selected roads receive an application of salt brine prior to the start of storms to prevent the bonding of snow and ice to the roadway which aids in reducing salt usage. The fleet of salt spreaders are all equipped with computerized, closed-loop ground speed controllers. These controllers adjust the volume of salt applied in relationship to the speed of the truck. All controllers are calibrated at the beginning of the winter season to ensure they are applying the correct amount of salt.
 - Snow Plowing - The Town is divided into 15 plowing routes, each utilizing specialized vehicles and equipment to complete the necessary plowing. Each route is assigned a combination of Town vehicles and contracted vehicles working together to plow the route. In addition, there are three sidewalk-plowing routes, each assigned a Town-owned sidewalk plow. All three of these sidewalk machines can be equipped with snow blowers. Town parking lots are also plowed during and after each storm event.
 - Snow Removal - Snow is removed from Concord's three business areas as needed and hauled to the Town's former landfill site and to an area adjacent to the West Concord MCI facility. Snow removal operations are completed with both Town staff and contracted equipment. For efficiency, safety and to minimize traffic impacts, this activity is normally carried out between

Public Works

the hours of 10:00 p.m. and 7:00 a.m.; during these times traffic detours are in place for motorist safety.

Parks & Trees

- ☑ Provided professional-level services to preserve, maintain, and enhance Concord's athletic fields, parks, recreation areas, and public shade trees.
 - Athletic field and park maintenance – Significant effort is needed to properly maintain Concord's athletic fields and parks to keep them in top condition for users. The programs supported by the FY20 budget reflect a proactive and professional approach to grounds maintenance in Concord. Proper turf grass maintenance is achieved through frequent mowing, optimized fertilization programs based on the results of soil testing, and maintaining adequate soil moisture levels through responsible irrigation use. Throughout the growing season, irrigation systems are continuously monitored to ensure water is being conserved as much as possible with equipment repairs performed by Town staff and outside contractors, as needed. Infields are groomed frequently to maintain level playing surfaces that are free of weeds. A fall over-seeding program increases turf density and assists in turf recovery from season-long use. In accordance with CPW sustainability practices, pesticides are not utilized in field maintenance activities.
 - Tree Maintenance - A public shade tree inventory and management plan project was completed in 2017. Through this project, 23,871 trees were inventoried within the Town's right-of-way, in the three cemeteries, and in selected parks and Town properties. The Park and Tree Division now uses the data collected and the recommendations of the management plan to manage Concord's urban forest. Trees planted under the replacement program receive ongoing care to ensure that they establish properly. The Concord Municipal Light Plant shares in the cost of trimming and removal of trees that are close to electric lines.
 - Tree Planting – Planting of 100-125 trees commenced following standards set by Massachusetts Department of Conservation Urban and Community Forestry Greening the Gateway Cities Program, including outreach and education as to planting methods and energy reporting.
 - Ash Tree Treatment – Vulnerable municipal ash trees were treated to control the spread of the Emerald Ash Borer (EAB) throughout the Town, while increasing preparedness for possible future and additional insect pest infestations.
 - Tree Farm Feasibility Study and Preliminary Design – A feasibility assessment performed by a third party was evaluated to determine if a municipal tree farm/nursery could be sited on land located in the vicinity of the wastewater treatment facility.

Cemetery

- ☑ Performed Cemetery maintenance, operation, and support functions under the supervision of the CPW Highway and Grounds Superintendent. The Cemetery Committee provides oversight for all Town cemeteries and burial grounds. The Friends of Sleepy Hollow also support the program through fund-raising activities and promotions. Cemetery operations are primarily funded by the Cemetery Fund which has three sources of income: (1) interment fees, (2) interest earned by the Perpetual Care Fund administered by the Trustees of Town Donations, and (3) revenue from the sale of burial lots. The remainder of the budget is funded by the General Fund. Capital expenditures are funded entirely by the Cemetery Fund.
 - Cemetery operations – Cemetery staff provide dignified, respectful burials throughout the year. Burials are completed, whenever possible, at the most convenient time for the families. The Cemetery staff also respond to many inquiries from the public regarding the purchase of burial lots, locations of graves, and other burial information requests.

Public Works

- Cemetery maintenance – The maintenance of Sleepy Hollow Cemetery is performed by Town staff, a crew from MCI, and an outside contractor for mowing and leaf cleanup services. Gravesites are maintained on an ongoing basis to ensure the grounds of the cemetery are in excellent condition; activities by Town staff include leveling gravesites with loam, reseeding gravesites, fertilizing newly planted areas, and caring for planting areas.
- The Cemetery capital budget provides \$10,000 for continuation of the grave marker restoration project and \$30,000 for Cemetery Master Plan improvements including tree pruning and removal work, road repair and resurfacing, wall, walkway and culvert repairs, building maintenance, handicap accessibility improvements, and development of an electronic database for Cemetery burial records.

133 & 135 Keyes Road

- ☑ Operated and maintained the public works buildings at 133 and 135 Keyes Road. The two-story front section of the 133 building houses the offices of the Director, Administration Division, and Engineering Division. CPW's Highway, Fleet Maintenance, and Park & Tree Programs utilize the garage section of the 133 building. The Water/Sewer program is located at 135 Keyes Road, along with the Highway/Grounds program administrative staff.
- ☑ Work station upgrades were made to the administrative office/customer service area within 135 Keyes Road to improve work area functions and provide for a more respectful customer service experience.

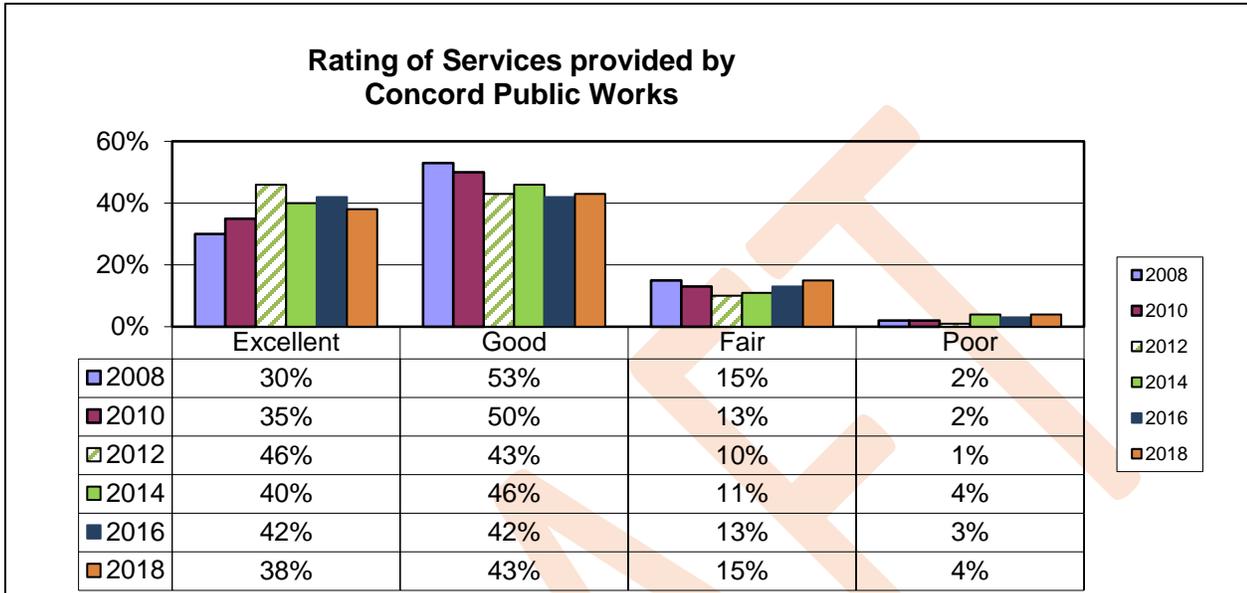
Capital Assets

- ☑ Roadway Improvements: The previous decline in the average pavement condition index (PCI) has been reversed. The current PCI is approximately 77, slightly below the goal of 80 to 85.
- ☑ Stormwater Management: The 2019 goals of the state and federal MS-4 program for stormwater management have been met.
- ☑ Sidewalk Improvements: The sidewalk condition index (SCI) is 75, somewhat below the goal of 80 to 85.
- ☑ Street Sign Improvements: Continued to replace older, non-conforming street signs with MUTCD compliant signage in accordance with current size and retroreflectivity standards.
- ☑ Emerson Field Facility Improvements: Initiated improvements to include upgrades to the infield and outfield grass turf, irrigation system, on-site water supply wells, splash pad, fence repairs and installation of accessible walkway throughout the facility.
- ☑ Fleet Replacement: Completing procurement of planned replacements including three heavy-duty dump trucks.

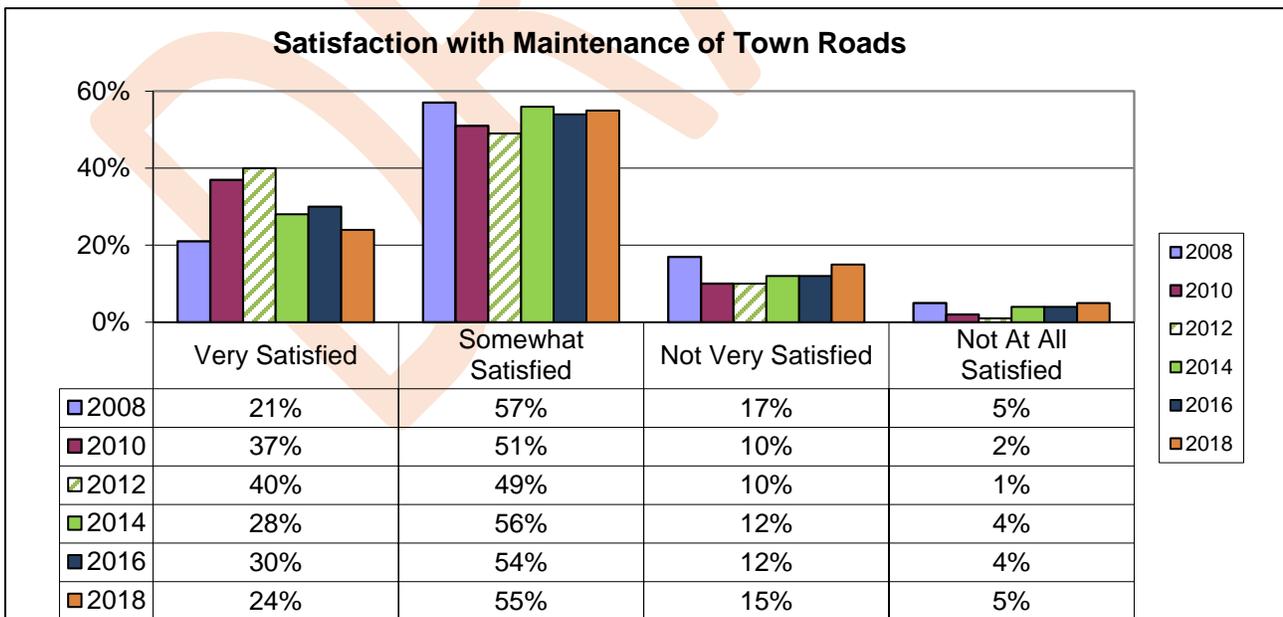
Public Works

Performance

The Citizen Survey asked several question related to Public Works. A general question was, “How would you rate the overall quality of services provided by Concord Public Works?” More than 80% of the respondents felt that the services were either “Excellent” or “Good”. The 2018 survey reported that 38% of respondents rated services as “Excellent” and 43% as “Good”.

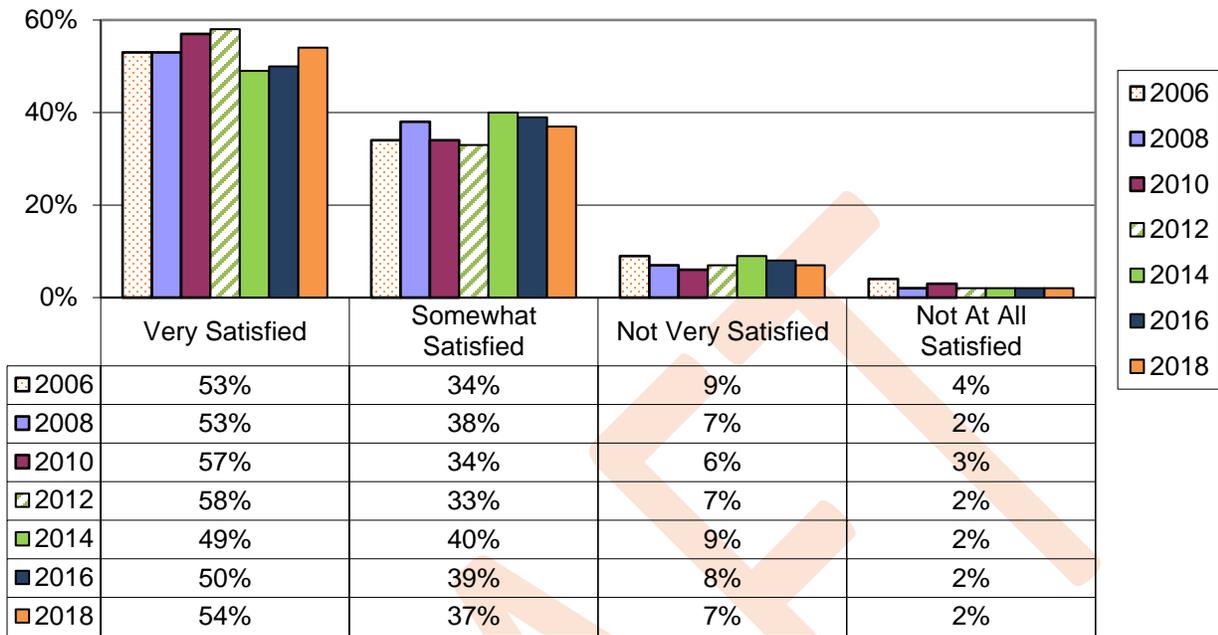


Since a major part of the Public Works operation has to do with Town roadways, two questions were asked. One about the satisfaction with Town roads and another about the satisfaction of the Town’s snow plowing and winter maintenance.



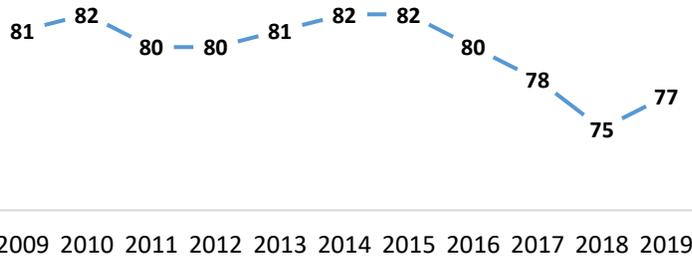
Public Works

Satisfaction with the Town's Snow Plowing and Winter Maintenance



Road Improvements

HISTORIC PCI TREND



The Town monitors the health of its roads and sidewalks utilizing condition indices. The Pavement Condition Index (PCI) is a 0-100 rating based on a physical inspection of every segment of the public roadway network. The inspections log pavement distresses and severity into a database, which is then linked to the Roads Program software utilized by the Engineering Division to prioritize pavement repair projects. The historic PCI trend in the graph above is a weighted average of the pavement condition index of all the individual roadway segments maintained by Public Works. The Town's current PCI is 77, below the targeted 80-85

range. Department of Public Works expects the PCI to increase during the FY 20 period following the scheduled Town-wide roadway assessment and increased funding availability. Any contingency funding that has not been used for the Cambridge Turnpike project will also be utilized to improve the PCI.

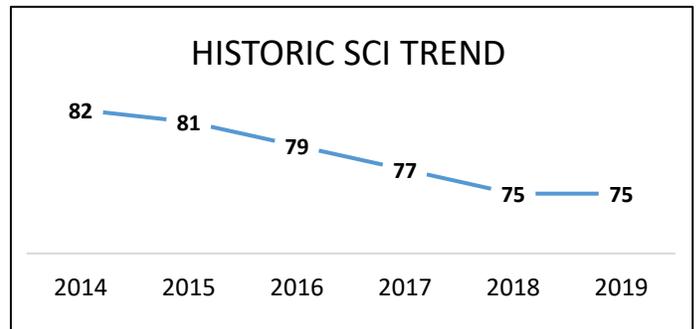
Sidewalks

Similar to the PCI, Public Works also tracks the Town's 59.1 miles of sidewalk conditioning by use of an industry index. Concord's sidewalks are mainly composed of bituminous concrete, which accounts for 52.4 miles. The

Public Works

remaining 6.7 miles are made from a combination of stone dust, Portland cement, treated stone, or brick. As of 2019, Concord’s sidewalks were rated at 75, which was below the overall targeted range of 80-85. 19% of all sidewalks showed “No Distresses” while 55% conditioned as “Some Wear”.

Sidewalk Condition Detail			
Condition	SCI Range	Miles	Percent
Replace	0-50	0.8	1%
Localized Repair	51-70	15	25%
Shows Wear	71-90	32	55%
No Distresses	91-100	11.3	19%
Total		59.1	100%



FY21 Goals

Public Works Administration

- Ensure services provided by all Concord Public Works Divisions are appropriate, cost-effective, and of the highest quality.
- Work with senior management team to evaluate and refine priorities outlined within a comprehensive Municipal Facilities Assessment and Master Planning study, including potential phased renovations of the Public Works Department facilities located within the existing Keyes Road Campus.
- Continue to ensure Department participates in the early implementation of a Town-wide Permit Tracking system designed to improve customer service experiences while increasing inter-departmental coordination.
- Begin to evaluate long-term stormwater management needs for the community, including capital improvement budgets and potential funding sources.

Engineering

- Incorporate street permits into new permitting software.
- Make significant progress in updating the inventory of street infrastructure in GIS.
- Work with consultant to meet substantially greater Year 2 MS4 Permit requirements including the following:
 - Municipal Facilities Inventory
 - Stormwater Pollution Prevention Plan (SWPPP) preparation for each facility identified
 - Outfall Screening
 - Illicit Discharge Detection and Elimination (IDDE) Dry Weather Investigations
 - Public outreach/educational messaging
- Complete Cambridge Turnpike bridge in the summer of 2020 and replace culverts at Crosby Pond in the fall of 2020.
- Complete 2020 Roads Program including the utility replacement and road reconstruction in the Peter Spring Road, Prescott Road, Minuteman Drive and Arrow Head Road neighborhood.

Highway Maintenance

Public Works

- Maintain and improve the Town's public ways, transportation infrastructure and storm water drainage system in order to protect the public way infrastructure and abutting environmental resources in an efficient, effective, and responsive manner.
- Deliver exceptional winter maintenance services that are efficient, effective, and environmentally responsible.
- Maintain the Town's transportation network including streets, sidewalks, curb ramps and parking areas during winter storm periods in a condition that allows for safe and convenient vehicular and pedestrian use by the general public, commerce, and emergency services.

Parks & Trees

- Preserve and enhance Concord's active and passive recreation areas, including its parks, park trees, athletic fields, municipal grounds, and Concord's streetscape of public shade trees and traffic islands. Develop new programs for pest management and tree nurseries in FY21 in accordance with studies conducted in FY20.

Cemetery

- Operate, maintain, and preserve Concord's three historic cemeteries and the Melvin Memorial with a commitment to quality, respect, compassion and cost-effectiveness while striving to ease the process of lot purchase, interment and historic burial research.

133 & 135 Keyes Road

- Operate, maintain, and repair the Concord Public Works facilities at 133 and 135 Keyes Road.

Capital Assets

- Continue to increase the pavement condition index (PCI) working through the Roads Program.
- Complete design and build infrastructure project that will benefit pedestrians, cyclists, and transit users in accordance with funding award issued through MassDOT's Complete Streets Funding Program.
- Complete Cambridge Turnpike improvement project in FY21.
- Address sidewalk priorities, especially those related to the ADA transition plan.
- Complete the tasks in the MS4 program of stormwater management outlined in the NOI for the next reporting period.
- Replace fuel depot to include fuel island dispenser, hoses and nozzles.
- Continue the improvement program for the Emerson Field Facility including upgrades to the infield and outfield grass turf, irrigation system, on-site water supply wells, splash pad, fence repairs and installation of accessible walkway throughout the facility.
- Purchase and maintain properly sized and appropriately equipped vehicles and equipment for the efficient and effective delivery of Public Works services.

Public Works

Long-Term Plans

Public Works Administration

- ⇒ Manage investment and careful planning of Town infrastructure to meet current and future needs.
- ⇒ Align all maintenance and capital improvements initiatives performed within Concord Public Works with Town-wide sustainability goals and interests.
- ⇒ Work with senior management team to realize comprehensive Municipal Facilities Assessment and Master Planning goals, including potential phased renovations of the Public Works Department facilities located within the existing Keyes Road Campus.
- ⇒ Continue to ensure Department participates in the early implementation of a Town-wide permit tracking system designed to improve customer service experiences while increasing inter-departmental coordination.
- ⇒ Establish a program to manage and improve municipal stormwater management needs with an appropriate funding plan.
- ⇒ Establish a comprehensive integrated water resources management program that will inform and optimize efficiencies in all water resource sectors managed within Concord Public Works.

Engineering

- ⇒ Develop an engineering team that is highly skilled and improve engineering procedures so that projects and right-of-way activities can be implemented to the highest engineering standards.

Highway & Grounds

- ⇒ Continue to provide high quality infrastructure maintenance services for roadways, sidewalks, parks, playgrounds and cemeteries

Capital Assets

- ⇒ Develop a comprehensive road improvement program, including complete and timely coordination with all utilities, to sustain the average network PCI at an optimum level utilizing a variety of preservation and rehabilitation techniques.
- ⇒ Achieve full compliance with MS4 stormwater management permit and incorporate requirements into an integrated environmental permit process.
- ⇒ Execute objectives of the ADA transition plan. Develop and implement a comprehensive program for sidewalks and other pedestrian amenities.
- ⇒ Continue to upgrade the fleet of CPW vehicles and heavy equipment. The CPW fleet is made up of over 100 pieces of equipment, including heavy machinery, heavy and light-duty trucks, trailers and specialty equipment. The fleet is valued at over \$4.5 million. CPW is recommending an average annual reinvestment of \$455,000 over the next 5-years to provide a level service fleet.

Public Works

Personnel Summary

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Public Works Administration</u>				
Public Works Director	1.00	179,633	1.00	179,633
Management Analyst	1.00	95,485	1.00	95,485
Administrative Projects Coordinator	1.00	80,810	1.00	80,810
Administrative Assistant	1.00	66,528	1.00	67,318
Other Personnel Expenses	0.00	1,200	0.00	1,200
<i>Subtotal</i>	4.00	\$ 423,656	4.00	\$ 424,446
<u>Engineering</u>				
Town Engineer	1.00	126,694	1.00	126,694
Assistant Town Engineer	0.00	-	1.00	102,305
Public Works Engineer	3.00	295,013	2.00	185,199
Assistant Public Works Engineer	0.00	-	0.00	-
GIS/IT Program Analyst	1.00	74,077	1.00	62,000
Associate Engineer	1.00	61,524	1.00	59,248
Administrative Assistant	1.00	68,518	1.00	68,779
Other Personnel Expenses	0.00	3,700	0.23	11,380
<i>Subtotal</i>	7.00	\$ 629,526	7.23	\$ 615,605
<u>Highway Maintenance</u>				
Highway & Grounds Super.	1.00	118,876	1.00	122,850
Asst. Highway & Grounds Super.	0.50	43,053	0.50	42,172
Operations Manager	0.50	45,561	0.50	46,725
Administrative Assistant	1.00	58,305	1.00	59,550
Fleet Supervisor	1.00	88,177	1.00	88,177
Crew Leader	2.00	157,686	2.00	157,686
Master Mechanic	1.00	65,462	1.00	67,631
Equipment Operator	7.00	411,621	7.00	409,439
Other Personnel Expenses	(0.64)	68,937	(0.64)	59,990
<i>Subtotal</i>	13.36	\$ 1,057,678	13.36	\$ 1,054,220

Public Works

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
<u>Winter Maintenance</u>				
Highway Maintenance Staff	1.20	74,800	1.20	80,130
Parks & Trees Staff	0.34	19,149	0.34	21,076
Cemetery Staff	0.14	10,323	0.10	7,552
Water and Sewer Staff	0.10	6,124	0.10	6,124
Other Personnel Expenses	0.00	174,394	0.00	185,803
<i>Subtotal</i>	1.77	\$ 284,790	1.72	\$ 300,685
<u>Parks & Trees</u>				
Public Works Supervisor	0.00	-	0.00	-
Asst. Highway & Grounds Super.	0.50	43,053	0.50	42,172
Operations Manager	0.50	45,561	0.50	46,725
Park and Tree Specialist (Aerial)	1.00	64,221	1.00	65,710
Park and Tree Specialist	6.00	358,788	6.00	359,055
Other Personnel Expenses	0.25	26,916	(0.48)	(10,291)
<i>Subtotal</i>	8.25	\$ 538,539	7.52	\$ 503,371
<u>Cemetery</u>				
Cemetery Supervisor	1.00	78,843	1.00	78,843
Other Personnel Expenses	0.19	27,460	0.24	30,231
<i>Subtotal</i>	1.19	\$ 106,303	1.24	\$ 109,074
<u>133 & 135 Keyes Road</u>				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
<u>Capital Accounts</u>				
Road Improvements	0.00	-	0.00	-
Drainage	0.00	-	0.00	-
Sidewalk	0.00	-	0.00	-
Equipment	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
<u>Street Lighting</u>				
Street Lighting	0.00	-	0.00	-
<i>Subtotal</i>	0.00	\$ -	0.00	\$ -
Public Works Total	35.57	\$ 3,040,492	35.07	\$ 3,007,401

Public Works – Public Works Administration

FY21 Budget Highlights

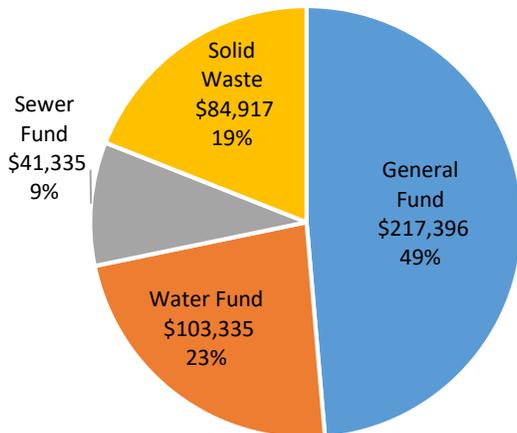
The FY21 Public Works Administration budget is proposed to increase by 0.2% or \$802 compared to the FY20 budget. Minor increases in Personnel Services and Other Charges and savings from decreases in Purchased Services and Supplies account for the small increase in budget. In exchange for support services provided by Public Works Administration, the Water Fund supports 23% of the division’s expenses while the Sewer Fund and Solid Waste Fund support 9% and 19% of expenses respectively. The General Fund is proposed to support 49% or \$217,396 of planned expenses.

Division Financial Overview

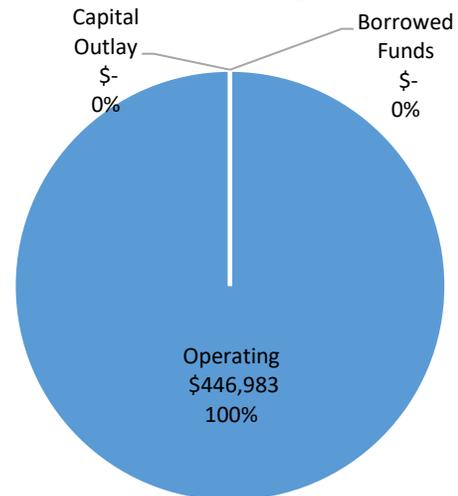
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Public Works Administration					
Operating					
Personnel Services	\$ 389,531	\$ 411,976	\$ 423,656	\$ 424,446	\$ 424,446
Purchased Services	7,598	6,300	11,090	10,990	10,990
Supplies	6,872	3,667	7,390	6,965	6,965
Other Charges	1,943	2,008	4,045	4,582	4,582
Subtotal	\$ 405,943	\$ 423,951	\$ 446,181	\$ 446,983	\$ 446,983
Total Operating Expense	\$ 405,943	\$ 423,951	\$ 446,181	\$ 446,983	\$ 446,983
Capital					
Capital Outlay	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 410,943	\$ 423,951	\$ 446,181	\$ 446,983	\$ 446,983

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Works – Engineering

FY21 Budget Highlights

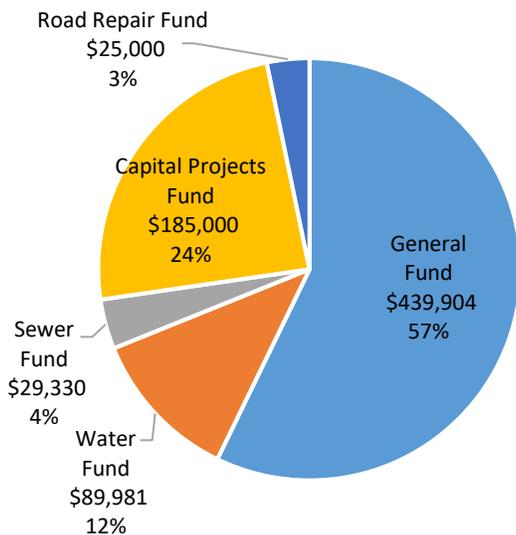
The FY21 Engineering budget represents a 1.5% or \$11,814 decrease compared to the FY20 budget. Large portions of Purchased Services include planned expenditures for monitoring (\$16,000) at the landfill and custom GIS application development (\$12,000). Planned Capital Outlay includes \$10,000 for traffic signal replacement, \$20,000 for federal/state mandated street sign replacement, \$25,000 for sustainable infrastructure practices, \$10,000 for NPDES Compliance, and \$20,000 for Public Works GIS application development. The General Fund is proposed to support 57% or \$439,904 of planned expenditures.

Division Financial Overview

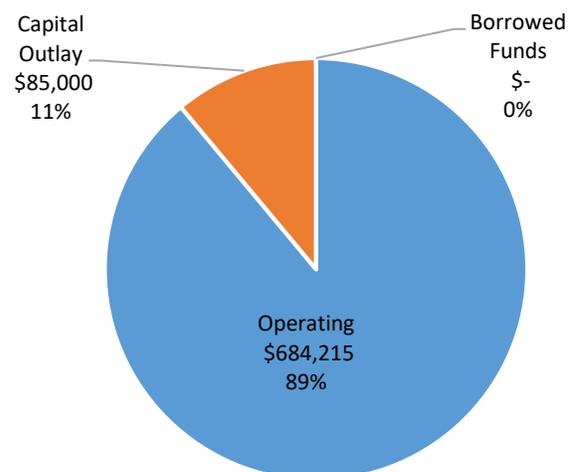
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Engineering					
<u>Operating</u>					
Personnel Services	\$ 563,347	\$ 514,141	\$ 629,526	\$ 615,605	\$ 615,605
Purchased Services	27,889	43,728	47,650	47,650	47,650
Supplies	6,587	12,355	10,143	10,250	10,250
Other Charges	2,211	2,443	8,710	10,710	10,710
Subtotal	\$ 600,033	\$ 572,668	\$ 696,029	\$ 684,215	\$ 684,215
Total Operating Expense	\$ 600,033	\$ 572,668	\$ 696,029	\$ 684,215	\$ 684,215
<u>Capital</u>					
Capital Outlay	\$ 97,890	\$ 34,128	\$ 85,000	\$ 95,000	\$ 85,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 97,890	\$ 34,128	\$ 85,000	\$ 95,000	\$ 85,000
Total Division Expense	\$ 697,924	\$ 606,796	\$ 781,029	\$ 779,215	\$ 769,215

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Works – Highway Maintenance

FY21 Budget Highlights

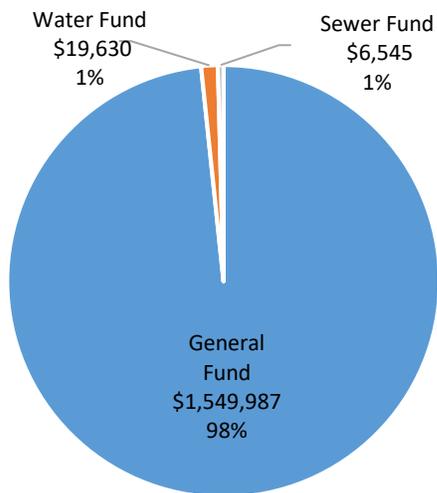
The FY21 Highway Maintenance budget represents a 2.3% or \$35,002 increase compared to the FY20 budget, which results in a General Fund increase of 1.4%. The increase includes \$20,000 capital outlay for replacement of the outdated fuel depot at Keyes Road which serves all Town departments. The budget line item for “Tree Removal Services” is proposed to increase by \$5,000 to cover the costs associated with increased tree removal needs in Town parks and roadways. In addition, the “Other Miscellaneous Supplies” includes an additional proposed \$2,000 to cover other equipment, tools, and supply related needs for various pieces of equipment and tools. The General Fund is proposed to support 98% or \$1,549,987 of planned expenditures.

Division Financial Overview

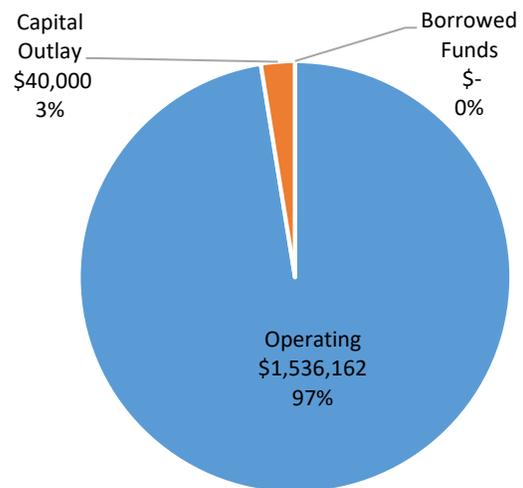
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Highway Maintenance					
Operating					
Personnel Services	\$ 827,747	\$ 839,880	\$ 1,057,678	\$ 1,054,220	\$ 1,054,220
Purchased Services	172,362	161,255	200,228	210,296	210,296
Supplies	229,868	174,374	258,354	264,986	264,986
Other Charges	3,992	5,711	4,900	6,660	6,660
Subtotal	\$ 1,233,968	\$ 1,181,219	\$ 1,521,160	\$ 1,536,162	\$ 1,536,162
Total Operating Expense	\$ 1,233,968	\$ 1,181,219	\$ 1,521,160	\$ 1,536,162	\$ 1,536,162
Capital					
Capital Outlay	\$ 203,460	\$ 192,000	\$ 20,000	\$ 47,500	\$ 40,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 203,460	\$ 192,000	\$ 20,000	\$ 47,500	\$ 40,000
Total Division Expense	\$ 1,437,428	\$ 1,373,219	\$ 1,541,160	\$ 1,583,662	\$ 1,576,162

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Works – Winter Maintenance

FY21 Budget Highlights

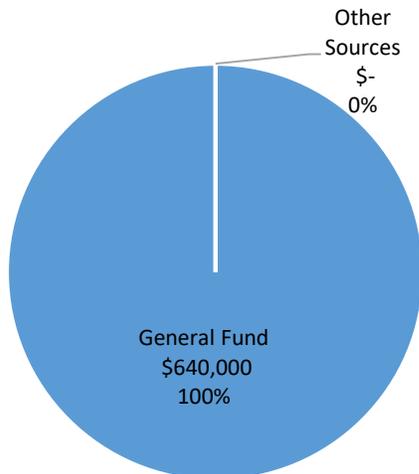
The FY21 Winter Maintenance budget represents a 2.4% or \$15,000 increase compared to the FY20 budget. The FY21 proposed appropriation is based on a 10-year average of net winter maintenance expenditures totaling \$690,000. However, \$640,000 is being recommended due to budget constraints as well as the variability of expenses related to personnel services, plowing contracts, fuel costs, equipment maintenance, salt, and de-icing chemicals. Road salt is obtained through a State contract purchasing consortium. Pricing for road salt continues to fluctuate and can often account for as much as 40% of winter maintenance expenses. The General Fund is proposed to support 100% or \$640,000 of planned expenditures.

Division Financial Overview

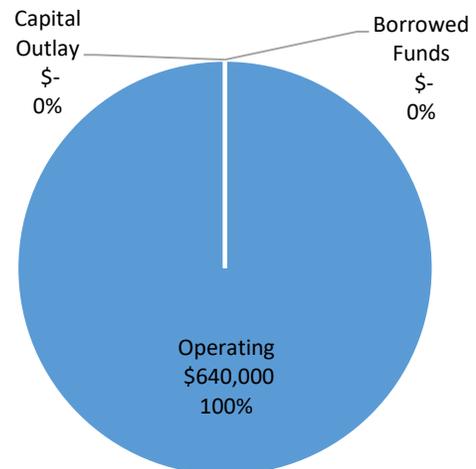
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Winter Maintenance					
Operating					
Personnel Expenses	\$ 446,338	\$ 270,855	\$ 284,790	\$ 300,685	\$ 300,685
Purchased Services	260,344	104,230	177,602	180,010	180,010
Supplies	392,014	234,915	332,649	295,708	295,708
Potential Deficit	(180,321)	-	(170,041)	(136,403)	(136,403)
Subtotal	\$ 918,375	\$ 610,001	\$ 625,000	\$ 640,000	\$ 640,000
Total Operating Expense	\$ 918,375	\$ 610,001	\$ 625,000	\$ 640,000	\$ 640,000
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -				
Total Division Expense	\$ 918,375	\$ 610,001	\$ 625,000	\$ 640,000	\$ 640,000

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Works – Parks & Trees

FY21 Budget Highlights

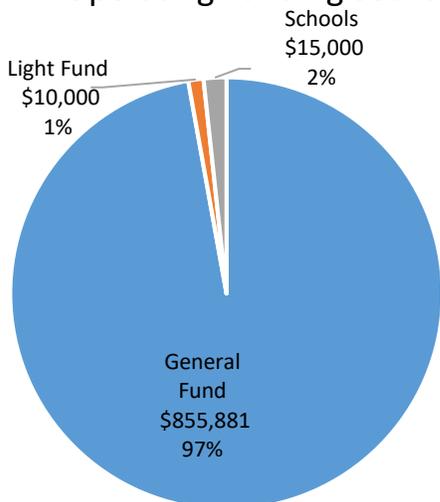
The FY21 Parks & Trees budget is proposed to increase by 3.0% or \$26,336 compared to the FY20 budget. The proposed FY21 budget includes \$62,500 for Turf Improvement and Park Rehabilitation as well as a substantial increase of \$63,840 for tree removal services, including rental of a crane. In exchange for services provided by the Parks & Trees Division, the Light Fund provides \$10,000 in funding for maintenance around power lines, the Recreation Fund \$15,000 for maintenance of parks and other facilities, and the Schools \$15,000 for the maintenance of athletic fields. The General Fund is proposed to support 95% or \$855,881 of planned expenditures.

Division Financial Overview

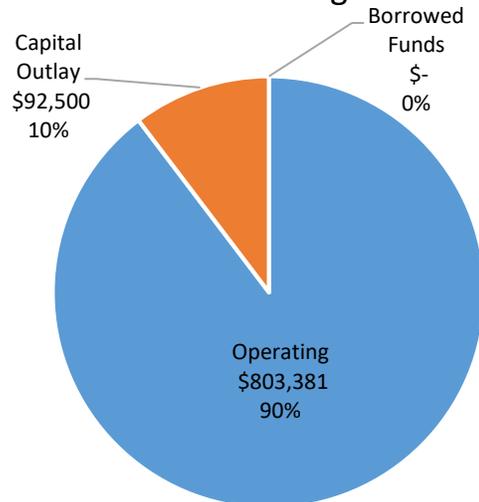
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Parks & Trees					
<u>Operating</u>					
Personnel Services	\$ 324,921	\$ 342,785	\$ 538,539	\$ 503,371	\$ 503,371
Purchased Services	88,184	151,997	91,384	162,603	150,103
Supplies	83,045	100,784	143,887	134,047	134,047
Other Charges	3,272	4,102	3,235	3,360	3,360
Subtotal	\$ 499,422	\$ 599,668	\$ 777,045	\$ 803,381	\$ 790,881
Total Operating Expense	\$ 499,422	\$ 599,668	\$ 777,045	\$ 803,381	\$ 790,881
<u>Capital</u>					
Capital Outlay	\$ 232,166	\$ 149,380	\$ 92,500	\$ 147,500	\$ 90,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 232,166	\$ 149,380	\$ 92,500	\$ 147,500	\$ 90,000
Total Division Expense	\$ 731,588	\$ 749,048	\$ 869,545	\$ 950,881	\$ 880,881

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Works – Cemetery

FY21 Budget Highlights

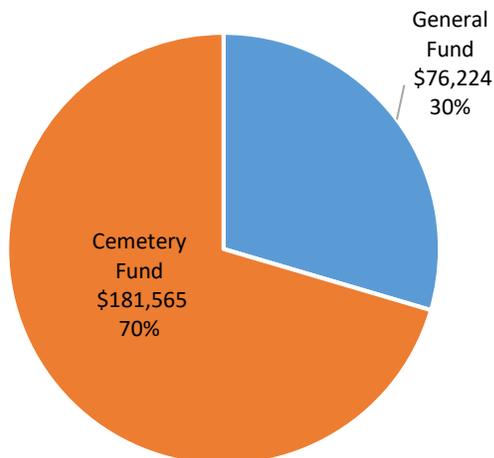
The FY21 Cemetery budget represents a 3.0% or \$7,503 increase compared to the FY20 budget. The FY21 budget includes a 2.0% increase in contractual landscaping services for the annual fall and spring cleanup needs in Sleepy Hollow Cemetery. In addition, \$10,000 has been proposed for headstone restoration and \$30,000 for other cemetery improvements. The General Fund is proposed to support 35% or \$76,224 of planned operating expenditures; the Cemetery Fund provides 65% of operating expenditures and 100% of capital expenditures.

Division Financial Overview

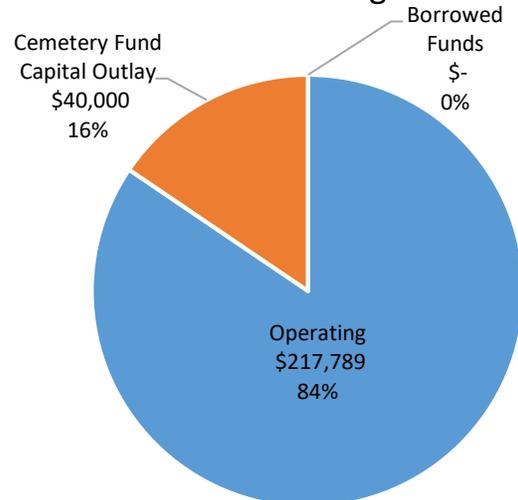
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Cemetery					
Operating					
Personnel Services	\$ 92,238	\$ 92,461	\$ 106,303	\$ 109,074	\$ 109,074
Purchased Services	88,708	96,047	91,188	93,777	93,777
Supplies	6,470	7,848	12,080	14,223	14,223
Other Charges	544	992	715	715	715
Subtotal	\$ 187,959	\$ 197,349	\$ 210,286	\$ 217,789	\$ 217,789
Total Operating Expense	\$ 187,959	\$ 197,349	\$ 210,286	\$ 217,789	\$ 217,789
Capital					
Cemetery Fund Capital Outlay	\$ -	\$ 920	\$ 40,000	\$ 40,000	\$ 40,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ 920	\$ 40,000	\$ 40,000	\$ 40,000
Total Division Expense	\$ 187,959	\$ 198,268	\$ 250,286	\$ 257,789	\$ 257,789

Division Funding Sources

FY21 Funding Sources



FY21 Total Funding Sources



Public Works – 133 & 135 Keyes Road

FY20 Budget Highlights

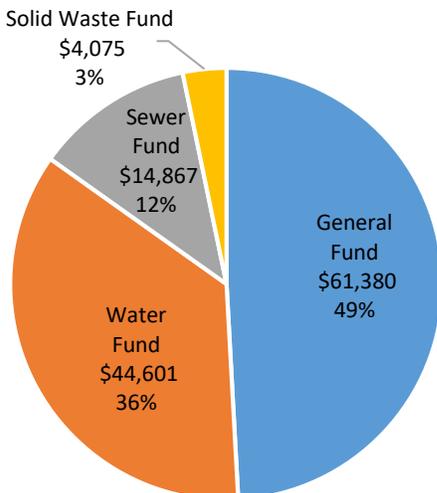
The FY21 133 & 135 Keyes Road budget represents a 3.7% or \$4,433 increase compared to the FY20 budget. This is primarily due to the increase in the cost of contract cleaning services for both facilities. Utility costs including water, sewer, natural gas, and electricity account for roughly 53% of operational expenses. Contributions from the Water, Sewer, and Solid Waste Funds help support the expense of housing the Public Works staff and equipment. The General Fund is proposed to support 49% or \$61,380 of planned expenditures. Responsibility for much of the routine maintenance and building improvements has been transferred to the Facilities Group.

Division Financial Overview

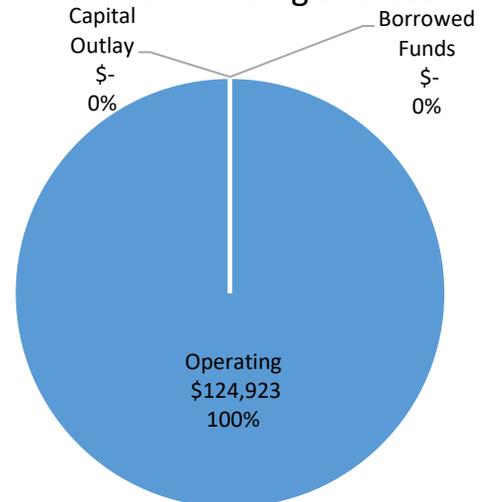
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
133 & 135 Keyes Road					
Operating					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	132,683	103,957	114,990	119,423	119,423
Supplies	7,123	4,867	5,500	5,500	5,500
Other Charges	-	-	-	-	-
Subtotal	\$ 139,806	\$ 108,824	\$ 120,490	\$ 124,923	\$ 124,923
Total Operating Expense	\$ 139,806	\$ 108,824	\$ 120,490	\$ 124,923	\$ 124,923
Capital					
Capital Outlay	\$ 13,000	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 13,000	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 152,806	\$ 108,824	\$ 120,490	\$ 124,923	\$ 124,923

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



Public Works – Capital Accounts

FY21 Budget Highlights

The FY21 Road Improvements budget is proposed to increase by \$330,852 or 15.2% compared to the FY20 budget. The General Fund supports 100% or \$100,000 of planned capital current resources expenditures and is level-funded compared to FY20. This budget also includes \$1.73 million in debt authorization and an estimated \$678,000 in Chapter 90 State Aid. Planned projects will address the priorities laid out in the five-year road improvement plan. The Drainage Program and Sidewalk Programs’ budgets are level funded from the FY20 budget. Installation and improvements are coordinated with the 2020/2021 Road Improvement Program. The General Fund is proposed to support \$765,000 of planned capital outlay expenditures. The FY21 Heavy Equipment Program budget is proposed to increase by \$10,000 compared to the FY20 budget. The requested FY21 vehicle and equipment replacement plan will be modified to fit within the FY21 budget constraints.

Division Financial Overview

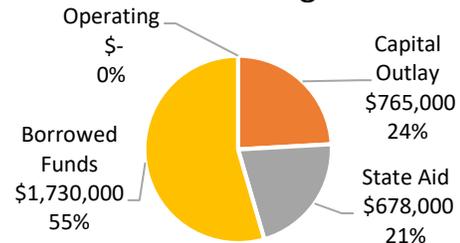
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Capital Accounts					
Road Improvements					
Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Borrowed Funds	1,415,000	1,400,000	1,400,000	2,000,000	1,730,000
State Aid - Chapter 90	668,909	810,356	744,862	678,000	678,000
Subtotal	\$ 2,183,909	\$ 2,310,356	\$ 2,244,862	\$ 2,778,000	\$ 2,508,000
Drainage					
Capital Outlay	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 205,000				
Sidewalks					
Capital Outlay	\$ 110,000	\$ 115,000	\$ 125,000	\$ 125,000	\$ 125,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 110,000	\$ 115,000	\$ 125,000	\$ 125,000	\$ 125,000
Equipment					
Capital Outlay	\$ 325,000	\$ 325,000	\$ 325,000	\$ 415,000	\$ 335,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 325,000	\$ 325,000	\$ 325,000	\$ 415,000	\$ 335,000
Total Capital Accounts Expense	\$ 2,823,909	\$ 2,955,356	\$ 2,899,862	\$ 3,523,000	\$ 3,173,000

Division Funding Sources

FY21 Operating Funding Sources

These Capital Account Programs have no planned Operating Expenses in the proposed FY21 budget.

FY21 Total Funding Sources



Public Works – Street Lighting

FY21 Budget Highlights

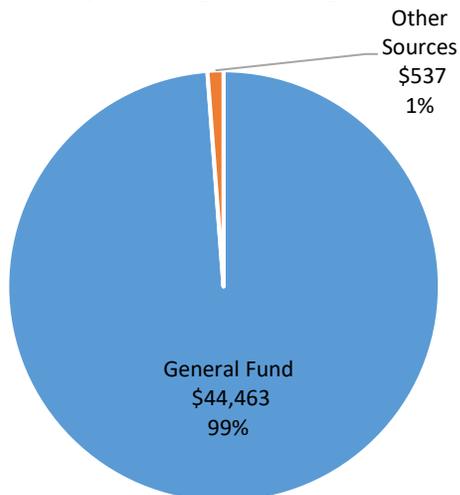
The FY21 Street Lighting budget represents a 21.6% decrease in comparison to the FY20 budget. This is the result of a decrease in proposed electricity needed due to the implementation of higher energy efficiency practices and standards. A small contribution from the Other Sources, the Town’s Trust Funds, is planned to support \$537 of expenses. The General Fund is proposed to support 99% or \$44,463 of planned expenditures.

Division Financial Overview

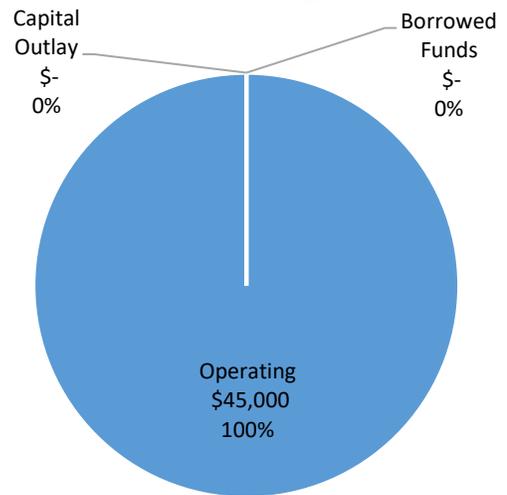
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Street Lighting					
Operating					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	54,569	41,250	57,400	45,000	45,000
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	\$ 54,569	\$ 41,250	\$ 57,400	\$ 45,000	\$ 45,000
Total Operating Expense	\$ 54,569	\$ 41,250	\$ 57,400	\$ 45,000	\$ 45,000
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -				
Total Division Expense	\$ 54,569	\$ 41,250	\$ 57,400	\$ 45,000	\$ 45,000

Division Funding Sources

FY21 Operating Funding Sources



FY21 Total Funding Sources



DRAFT

Schools

DRAFT

Schools – Concord Public Schools

Mission Statement

The mission of the Concord Public Schools (CPS), as partners with our families and communities, is to maximize each student’s opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world. CPS seeks to provide a rigorous and varied educational experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the community’s historic commitment to social consciousness, mutual respect, intellectualism, and public education.

FY21 Budget Highlights

The total FY21 CPS budget is proposed to increase from by \$1,295,000 from \$39,390,163 to \$40,685,163 or by 3.29% as compared to the FY20 appropriation with FY20 K-8 enrollment as determined on October __, 2019 being:

Grade	Number	Change
K-5	1,338	- 26
6-8	736	+ 12
Total	2,074	- 14

(Source: NESDEC, October 2019)

Schools Overview

Concord Public School (CPS) is managed by the School Superintendent with the guidance from a five-member elected School Committee, which provides policy and budgetary direction to the school administration.

Elementary School Initiatives

(Please include narrative)

Middle School Initiatives

(Please include narrative, especially regarding the Middle School Building Project)

Schools – Concord Public Schools

CPS Financial Overview

	FY18 Budgeted	FY19 Budgeted	FY20 Budgeted	FY21 FinCom. GL	FY21 School Com. GL
Concord Public Schools (CPS)					
CPS					
<u>Program Area</u>					
Regular Education	\$ 21,397,440	\$ 23,128,609	\$ 23,590,272	N/A	\$ -
Special Education	8,099,241	8,140,095	8,495,519	N/A	-
Operations	4,801,420	4,940,941	5,282,228	N/A	-
Administration	2,448,554	1,987,750	1,960,747	N/A	-
Fixed Cost	63,456	58,500	61,397	N/A	-
Subtotal	\$ 36,810,111	\$ 38,255,895	\$ 39,390,163	\$ -	\$ -
Total CPS Operating Expense	\$ 36,810,111	\$ 38,255,895	\$ 39,390,163	\$ -	\$ -
<u>Capital</u>					
Current Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total CPS Expense	\$ 36,810,111	\$ 38,255,895	\$ 39,390,163	\$ -	\$ -

<u>Funding Plan</u>	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 39,390,163	100.0%	\$ -	100.0%	-100.0%

Personnel

Position	FY20 FTE	FY20 Budget	FY21 FTE	FY21 Proposed
Concord Public Schools (CPS)				
Teachers	220.00	22,807,489	0.00	-
All Other Personnel	135.00	9,298,585	0.00	-
CPS Total	355.00	\$32,106,074	0.00	\$ -

Schools – Concord-Carlisle Regional School District

Mission Statement

The mission of the Concord-Carlisle Regional School District (CCRS), as partners with our families and communities, is to maximize each student's opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world, by providing a rigorous and varied educational experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the community's historic commitment to social consciousness, mutual respect, intellectualism, and public education.

FY21 Budget Highlights

The total FY21 CCRSD operating assessment is proposed to increase by \$749,448 from \$19,996,874 to \$20,746,322 or by 3.75% as compared to the FY20 assessment. Concord's assessment for debt service is proposed to decrease from \$36,458 from \$3,348,104 to \$3,311,646. The FY20 and FY21 assessment ratios are:

Town	FY20	FY21
Concord	75.5%	75.3%
Carlisle	24.5%	24.7%
Total	100.0%	100.0%

CCRS Overview

The Concord-Carlisle Regional School District (CCRS) is a separate political jurisdiction from the Town and is managed by the School Superintendent with the guidance from a seven-member elected School Committee, which provides policy and budgetary direction to the school administration.

CCRS Initiatives (Please include narrative)

Schools – Concord-Carlisle Regional School District

CCRSD Financial Overview

		FY18 Budgeted	FY19 Budgeted	FY20 Budgeted	FY21 Proposed
Program Area					
Regular Education		\$ 13,891,488	\$ 15,201,776		\$ -
	FY20	FY20	FY21	FY21	
Positions	FTE	Budget	FTE	Proposed	
Concord-Carlisle RSD					
Teachers	125.85	13,859,665	0.00		-
All Other Personnel	95.33	5,850,878	0.00		-
CCRSD Total	221.18	\$19,710,543	0.00	\$ -	-
Debt Service					
Debt Reimbursed by State Aid		\$ -		\$ -	\$ -
Debt Paid from Prior Reserves		162		-	-
Debt Exclusion Assessed		4,984,447	4,647,700		
Subtotal		\$ 4,984,609	\$ 4,647,700	\$ -	\$ -
Total CCRSD Expense		\$ 33,027,108	\$ 33,749,420	\$ -	\$ -
Concord Assessment					
Gross Budget		\$ 33,027,108	\$ 33,749,420		
Less					
State Aid		(2,844,114)	(3,003,719)		
District		(800,499)	(724,460)		
Net Assessment		\$ 29,382,495	\$ 30,021,241	\$ -	\$ -
Concord Portion		\$ 21,599,072	\$ 22,654,028		\$ -
Carlisle Portion		\$ 7,783,423	\$ 7,367,213		\$ -
Total CCRSD Expense		\$ 29,382,495	\$ 30,021,241	\$ -	\$ -

Schools – Minuteman Vocational Technical School District

Mission Statement

The Minuteman Vocational Technical School District provides an educational program that supplements the academic high school system and offers a broad range of programs designed for students seeking vocational training.

FY21 Budget Highlights

The total Minuteman Vocational Technical School District assessment is expected to increase by \$185,530 from \$1,073,368 to \$1,258,898 by 17.28% as compared to the FY20 assessment. Enrollment numbers are as follows:

Minuteman Vocational Technical High School Enrollment

Enrollment as of October 1st

	2014	2015	2016	2017	2018	2019
All Communities	411	391	399	342	354	0
Concord Only	16	17	21	18	25	0
Concord's Share	3.05%	3.06%	3.80%	4.67%	5.45%	0.00%

MVTSD Overview

The Minuteman Vocational Technical School District (MMVTSD) is a separate political jurisdiction from the Town and is managed by the School Superintendent with the guidance from a [redacted] member elected School Committee from the represented communities.

MMVTSD Initiatives (Please include narrative, possibly discussing the new high school building)

Schools – Minuteman Vocational Technical School District

MVTSD Financial Overview

<u>Program Area</u>	FY18 Budgeted	FY19 Budgeted	FY20 Budgeted	FY21 Proposed
Administration	\$ 1,597,041	\$ 1,439,785		\$ -
	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Proposed
<u>Operating</u>				
Gross Budget	\$ 19,449,466	\$ 21,160,141		\$ -
Less				
State Aid	(2,971,923)	(2,962,095)		-
Tuition & Choice	(4,328,468)	(3,838,424)		-
Other Revenue	(600,000)	(540,000)		-
Net Assessment	\$ 11,549,075	\$ 13,819,622	\$ -	\$ -
<u>Assessment</u>				
Concord's Assessment	\$ 599,313	\$ 742,679	\$ 1,073,368	\$ 1,258,989
Assessment per Enrollment	28,539	35,366		-

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Unappropriated

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Unappropriated – State & County Assessments

Overview

State and County Assessments are issued to the Town according to State law and are not subject to Town Meeting appropriation.

The primary assessment is to support Massachusetts Bay Transit Authority (MBTA) operations for the two commuter rail stations located in Concord. While existing State law stipulates that assessments on cities and towns in the aggregate cannot rise more than 2 ½% per year, the allocations to individual municipalities are determined in part by relative equalized property valuation. A portion of the MBTA charge is allocated by periodic passenger boarding counts. Thus, the forecasted charges to an individual municipality are not precisely predictable. Further, the state legislature has acted on occasion to exceed this overall 2 ½% growth limit. Legislation enacted in 1999 as part of the state budget established a new structure for financing the MBTA. Over the ensuing years, this legislation promised a modest reduction in Concord's assessment as the paying district was enlarged beyond the prior 78 cities and towns previously comprising the assessment area. The assessment paid in FY01 was \$364,828. For FY20, the assessment is \$449,158.

Other assessments include funds for the Air Pollution Districts, Metropolitan Area Planning Council, RMV Non-Renewal Surcharge, School Choice Sending Tuition, and Charter School Sending Tuition.

FY21 Budget Highlights

The FY21 General Fund Budget provides \$579,055 for State and County Assessments and this represents a \$16,066 increase from FY20.

Unappropriated – State & County Assessments

Financial Overview

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
State & County Assessments					
Assessments					
State	\$ 486,446	\$ 502,439	\$ 537,472	\$ -	\$ -
Other	42,556	-	17,009	-	-
Total	\$ 529,002	\$ 502,439	\$ 554,481	\$ 579,055	\$ 579,055

State Assessment Detail

MBTA Assessment	\$ 422,609	\$ 436,996	\$ 449,158		
Air Pollution Control District	9,557	9,830	9,632		
Metropolitan Area Planning Council	9,482	10,331	10,058		
RMV Non-Renewal Surcharge	12,300	12,300	12,300		
Charter School Assessment	19,711	19,717	39,180		
School Choice Assessment	13,400	13,265	17,144		
Total	\$ 487,059	\$ 502,439	\$ 537,472	\$ 579,055	\$ 579,055

Funding Plan

	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 554,481	100.0%	\$ 579,005	100.0%	4.4%

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Unappropriated – Overlay

Overview

This account covers the costs of property tax abatements, exemptions, abatements granted by the local Board of Assessors, and appeals made to the State Appellate Tax Board or the courts.

"Overlay" is the amount added to the property tax levy in excess of the sum required to meet appropriations, state assessments, and deficits (if any). It cannot exceed five percent of the levy and is used to cover abatements and exemptions granted by the Board of Assessors or as a result of appeals to the State Appellate Tax Board or to the courts. The overlay amount is counted in the total tax levy subject to the limitations of "Proposition 2 ½."

After all abatements and exemptions have been settled for a given year, any surplus remaining in that year's overlay account is first applied to any deficit balances from other years. Funds remaining after such transfer become part of the Town's fund balance available for appropriation by Town Meeting ("Free Cash"). The overlay amount itself is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's budget plan. A deficit overlay balance which cannot be met from any other year's overlay account surplus must be raised as part of the next tax levy. This allocation must, by state law, also remain within the annual levy limit prescribed by "Proposition 2 ½."

Fiscal Year	Original Tax Levy	Overlay	Overlay as % of	Used as of 6/30/19		Balance as of
				\$	% of Levy	
FY04	46,496,029	500,207	1.08%	349,984	0.75%	150,223
FY05	50,147,585	584,657	1.17%	498,105	0.99%	86,552
FY06	53,273,087	481,979	0.90%	384,565	0.72%	97,414
FY07	56,065,720	453,991	0.81%	235,668	0.42%	218,323
FY08	58,946,964	588,461	1.00%	353,342	0.60%	235,119
FY09	62,648,641	523,555	0.84%	298,521	0.48%	225,034
FY10	65,797,569	506,857	0.77%	511,071	0.78%	(4,214)
FY11	66,545,397	545,082	0.82%	408,690	0.61%	136,392
FY12	69,122,997	500,183	0.72%	304,279	0.44%	195,904
FY13	71,123,429	538,810	0.76%	206,724	0.29%	332,086
FY14	74,135,633	539,880	0.73%	135,198	0.18%	404,682
FY15	77,341,746	555,513	0.72%	128,398	0.17%	427,115
FY16	81,319,099	543,663	0.67%	156,682	0.19%	386,981
FY17	84,050,189	552,900	0.66%	161,249	0.19%	391,651
FY18	87,807,058	565,018	0.64%	123,895	0.14%	441,123
FY19	91,291,586	539,280	0.59%	198,846	0.22%	340,435
FY20 Budgeted	95,040,945	599,937	0.63%			
FY21 Forecast		500,000				

Unappropriated – Overlay

FY21 Budget Highlights

The proposal is to allocate \$500,000 to the FY21 Overlay account to covers the expected cost of property tax exemptions granted to eligible taxpayers by state law.

Financial Overview

	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Request	FY21 Recommended
Overlay					
Original Overlay	\$ 565,018	\$ 539,280	\$ 599,937	\$ 500,000	\$ 500,000
Plus: Amount to be raised from recap	-	-	-	-	-
Less: Used for abatements and exemptions thru 6/30/19	(123,895)	(198,846)	-	-	-
Transferred to (from) other years	-	-	-	-	-
Transferred to unreserved fund bal.	-	-	-	-	-
Total	\$ 441,123	\$ 340,435	\$ 599,937	\$ 500,000	\$ 500,000

<u>Funding Plan</u>	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 599,937	100.0%	\$ 500,000	100.0%	-16.7%



Unappropriated – Snow & Ice / Other Deficits

Mission Statement

This account helps the Town address snow removal expense that can vary substantially from year to year. State law permits the appropriation for snow and ice removal to be overspent. The budget plan each year makes allowance for this possibility. This account also handles Overlay Account deficits, covering property tax abatements and exemptions.

Overview

Snow removal expense is unpredictable from year to year and is subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state law permits deficit spending for this purpose. The amount of any deficit is then added to the following year's levy. However, this is subject to the levy limit, so budget changes could be required if the size of the snow removal deficit is greater than the budget plan allowance. By the time of the Annual Town Meeting, the size of the deficit is known or at least susceptible to more precise estimation and is considered in making any final revisions to the proposed budget. Authorization to spend in excess of the appropriated budget for Snow and Ice Removal requires the joint approval of the Town Manager and the Finance Committee.

The amounts shown above as an "expenditure" represent budget overruns of the prior year added to the budget plan of the year shown, as authorized by MGL Ch.44, s31D. For example, the FY19 snow and ice deficit budget covers the deficit that may be incurred during FY19 (July 1, 2018 - June 30, 2019) which would have to be funded as part of the FY20 tax levy. This is only an estimate at this stage in the process.

Surplus (Deficit) History		Snow Approp.	Snow Expend.	Xfers from other Approp. Accts.	State & Federal Aid	Net Expend.	Surplus (Deficit)	
Actual	FY04	360,000	462,943		77,457	385,486	(25,486)	
	FY05	405,000	822,732		78,795	743,937	(338,937)	
	FY06	405,000	516,857			516,857	(111,857)	
	FY07	430,000	401,226			401,226	28,774	
	FY08	444,750	803,665			803,665	(358,915)	
	FY09	500,255	739,985			739,985	(239,730)	
	FY10	455,000	554,198			554,198	(99,198)	
	FY11	495,000	722,017		69,179	652,838	(157,838)	
	FY12	513,000	291,685			291,685	221,315	
	FY13	525,000	626,951			626,951	(101,951)	
	FY14	540,000	825,362			825,362	(285,362)	
	FY15	555,000	965,611		99,839	865,772	(310,772)	
	FY16	570,000	468,988			468,988	101,012	
	FY17	597,500	776,065			776,065	(178,565)	
	FY18	610,000	1,098,696	488,696		610,000	-	
	FY19	610,001	784,095			784,095	(174,094)	
	Budgeted	FY20	625,000					
	Proposed	FY21	640,000					

Note: FY09 includes \$48,255 transfer from the Reserve Fund.

Unappropriated – Snow & Ice / Other Deficits

FY21 Budget Highlights

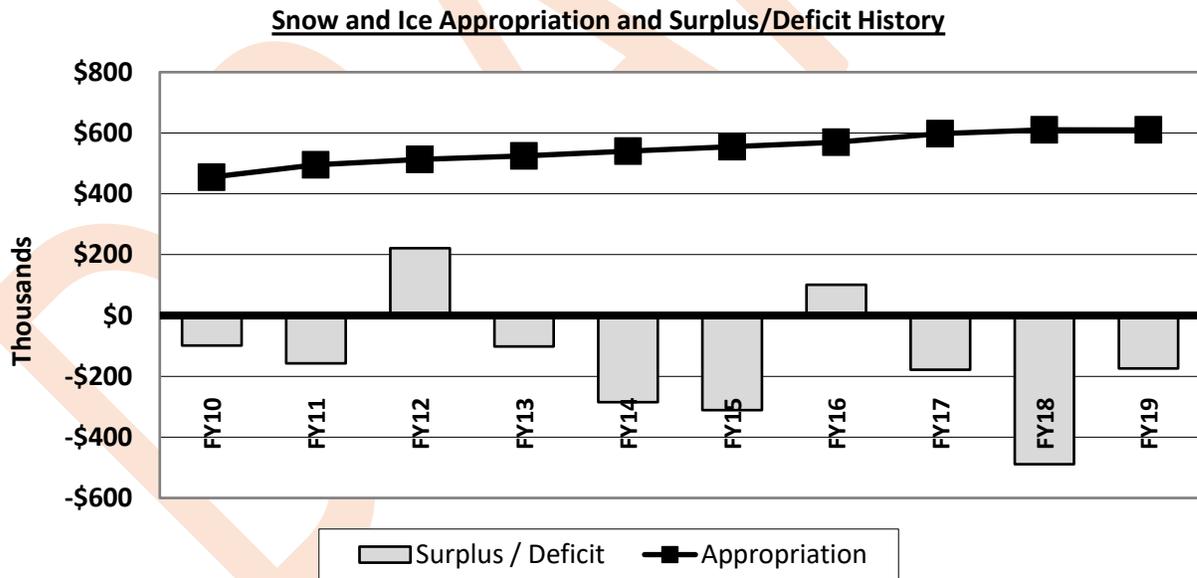
The average annual expenditures for FY10-FY19 is \$694,474. The budget objective is to appropriate at or close to the 10-year average (see Account Item 18 Winter Maintenance). The FY21 proposed budget is \$51,259 short of this objective. Variance from the average annual cost is significant; the average deviation for the past ten years is \$215,320. When deficits occurred, the average annual snow account deficit for the past 5 years is \$210,241.

Financial Overview

	FY18 <i>Deficit of FY17</i>	FY19 <i>Deficit of FY18</i>	FY20 <i>Deficit of FY19</i>	FY21 (<i>Deficit of FY20</i>)	
				Request	Recommended
Snow & Ice Deficit/Other Deficits					
Snow & Ice Deficit of Prior Year (Raised in current tax levy)	\$ (178,656)	\$ -	\$ (230,000)	\$ (210,000)	\$ (210,000)
Total	\$ (178,656)	\$ -	\$ (230,000)	\$ (210,000)	\$ (210,000)

<u>Funding Plan</u>	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	\$ (230,000)	100.0%	\$ (210,000)	100.0%	-8.7%

Note: A negative number represents a surplus or funds not spent for snow and ice removal.



Discussion: The above chart demonstrates that while the Town’s snow and ice removal appropriation has risen steadily over the past 10 years (see the above line-graph), the actual cost of snow and ice removal is unpredictable (see the above bar graph).

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Appendix – Budget Process

Budget Process

The Town of Concord operates under state statutes in general; under the Town Charter as amended, which established the present Select Board-Town Manager form of government; and under various Town bylaws. The legislative body of Concord is an open Town Meeting, in which all voters registered in Concord are permitted to participate. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects, except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations adopted at a Town Meeting require subsequent approval at either a regular Town Meeting or Special Town Meeting. Only the Town Meeting can authorize the transfer of funds between appropriation accounts within the Town Government budget (Article 9, Line Items 1-15 on the 2020 Annual Town Meeting Warrant). Nevertheless, if there happens to be need for an “extraordinary or unforeseen” expenditure, the Finance Committee can authorize additions to appropriation accounts by transferring funds from the appropriated Reserve Fund (Article 9, Line Item 8, proposed at \$225,000).

For the Concord Public Schools budget, state law gives the School Committee the power to authorize transfers within the appropriation total voted by Town Meeting. The regional high schools both are separate political jurisdictions of the Commonwealth that can assess member municipalities but do not have separate taxing powers. The regional school committees have power to authorize transfers within their adopted budgets.

Under the Town Charter and Town bylaws, the Town Manager is required to submit a proposed budget to the Select Board. The Select Board in turn is required to transmit to the Finance Committee a copy of the Town Manager’s Proposed Budget, together with its recommendations. Finally, the Finance Committee must make budget recommendations to Town Meeting.

Like prior budgets, this budget has been developed based upon projected assumptions of available revenue. The budget is based upon a budget ceiling or levy limit of revenue derived from local property taxes in accordance with Proposition 2½. Added to these revenues are projections for state aid; miscellaneous revenues, such as fees, permits, and interest earned; and available funds, such as free cash and special revenues. This levy limit may be increased if the Town Meeting adopts a budget requiring an override and the override amount is approved by a majority of voters at the polls.

While the projection of available revenues creates a budget ceiling for the Town, an expenditure floor is created by calculating certain fixed or semi-fixed costs such as debt payments, employee benefits, and various assessments. These costs subtracted from projected revenues leave remaining funds that are available for discretionary spending, such as education, public safety, infrastructure maintenance, and community services.

For the past several fiscal years, this budget development framework has been altered to meet expected fiscal reductions. Departments have been instructed to provide budget requests that level fund non-personnel related line items. These requests were then further adjusted to meet revenue estimates while avoiding major service or personnel reductions.

Appendix – Budget Process

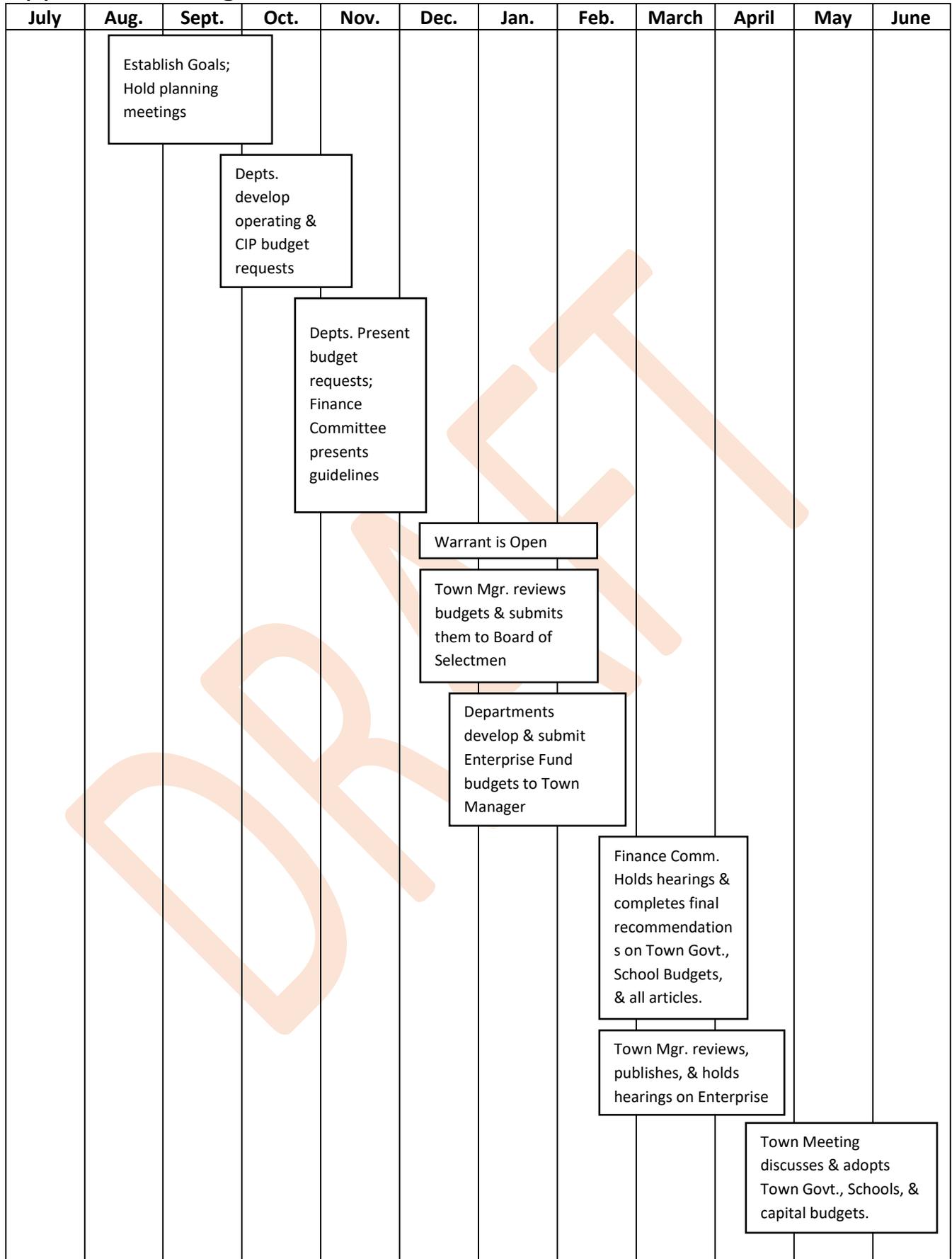
Budget Schedule

Beginning in September each fiscal year, the key boards and committees discuss budget issues and provide policy guidance to the Town and School staff at a series of working meetings. The Finance Committee issues its budget guidelines to the Select Board and School Committees by November 30th. With input from these groups, the Town Manager submits the recommended budget to the Select Board at least 90 days prior to the beginning of the Annual Town Meeting, which begins this year on Monday, April 27, 2020.

In late February 2020, the Finance Committee holds public hearings on the Town Manager’s recommended budget and on the recommended School budgets. Prior to the first public hearing, all Concord households are mailed a copy of the Town Warrant containing all the financial and non-financial articles to be considered by Town Meeting. A Report from the Finance Committee is mailed to every Concord household prior to the first session of Town Meeting, with specific recommendations and background information. The precise timing of the process varies somewhat from year-to-year. Shown on the following pages are a chart of the budget schedule and a calendar of important dates for developing and acting on the budget.

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Appendix – Budget Calendar



Appendix – Budget Calendar

FY21 Budget Calendar

This calendar describes the steps leading to adoption of the budget for those accounts overseen by the Town Manager under the jurisdiction of the Select Board and requiring appropriation by the Town Meeting. The School Superintendent and School Committees carry out similar steps.

2019

September 17	Capital Improvement Program (FY21-25) instructions issued
September 17	FY21 Budget instructions issued to all departments, boards, and committees
September 26	Joint meeting on FY21 fiscal and budgetary plan
October 8	Capital Improvement Program (FY21-25) requests due
October 15	FY21 General Fund Operating Budget requests due
October 21 - 30	FY21 General Fund Operating and FY21-25 Capital Budget Requests review: meetings with Town Department Heads and Budget Review Team
November 4	Presentation of Preliminary FY21 General Fund Operating and FY21-25 Capital Budget recommendations by Town Manager to the Select Board
November 14	Guidelines subcommittee - Town Manager's Response to Tentative Guidelines
November 21	Guidelines subcommittee - Superintendents Response to Tentative Guidelines
November 30	Bylaw required deadline to issue Guidelines
December 7	Warrant opened - Select Board/Committees Coordination Meeting; planning session for 2020 Annual Town Meeting and review of known articles

Appendix – Budget Calendar

2020

January 10	Warrant for Town Meeting closes at 4:00 PM
January 27	Draft version of FY21 Budget Book provided to the Select Board
February 7	Target Date for Mailing of Town Meeting Warrant to Residents (At least 10 Days Prior to Public Hearing)
February 11	Town Manager's Proposed FY21 General Fund Budget is published
February 13	Presentation of FY21 General Fund Budget to Finance Committee
February 17	Proposed FY21 Enterprise Budget Request due
February 24 - 28	Enterprise Budget Request review: Meetings with Enterprise Directors and Budget Review Team
February 28	Public Hearing advertised (for FY21 General Fund operations)
March 9	Finance Committee public hearing regarding Town Manager's General Fund operating and capital budget proposals for FY21 and other non-school and non-CPA financial articles on the Town Meeting Warrant
March 16	Town Manager's Proposed FY21 Enterprise Budget is published
March 16	Finance Committee public hearing on Education budget proposals for FY21 (Concord Public Schools, Concord-Carlisle Regional High School, and Minuteman Career and Technical High School) and Community Preservation Act Article
March 23	Finance Committee public hearing on FY21 Enterprise Fund Budgets and Articles
March 26	Finance Committee Completes its recommendations for Town Meeting
April 6	Finance Committee Report to Printer
April 10	Finance Committee Report mailed to residents (at least 10 days prior to Town Meeting)
April 27	Annual Town Meeting

Appendix – Finance Committee’s Budget Guideline Memo

Town of Concord

Finance Committee
22 Monument Square
P.O. Box 535
Concord, Massachusetts 01742

Date: January 17, 2020 *(based on Guideline voted 12/5/19)*

To: Concord Select Board
Concord Public School Committee
Concord-Carlisle Regional School Committee
Mr. Stephen Crane, Town Manager
Dr. Laurie Hunter, Superintendent of Schools

From: Dean Banfield, Chair, Concord Finance Committee
Mary Hartman, Vice-Chair, and Chair, Guidelines Subcommittee

Re: FY 2021 Final Budget Guideline

As required by Town bylaws, the Finance Committee has approved a Budget Guideline for the fiscal year beginning July 1, 2020 (FY 2021). The Guideline was adopted with full consideration of the operating budget needs identified by each of the three primary budgeting entities, funding recommendations and requests for non-operating budgets, assumptions regarding non-property tax-revenues, employment of unused property tax levy limit capacity, and ultimately the net impact to taxpayers.

In establishing the Guidelines, the Finance Committee also aims to maintain operating cost increases within a range chosen to meet the goal of financial sustainability over the long term. These goals include: 1. keeping increases from depleting excess levy limit capacity to the extent that general overrides are required; 2. Maintenance of Free Cash reserve; 3. Maintenance of the highest attainable bond rating; 4. Avoidance of burdening taxpayers are burdened beyond what typical expectations of income growth can accommodate.

The Finance Committee Guideline directs \$2,762,114 of incremental funds to the operating budgets, a 3.14% increase over FY 2020 General Fund operating budget levels (see FY 2021 Operating Budget Guidelines and Total Budget Plan, page 3). The Finance Committee is proposing a total FY21 General Fund Budget spending plan of \$117,356,086 which would be an increase of 2.93% over the adopted FY20 budget. To support this budget, the Finance Committee will be recommending the allocation of funds from available reserves as follows:

- \$1,000,000 from Free Cash, for Property Tax Relief; and
- \$170,880 from Emergency Services Stabilization Fund, for the School Resource Officer and 4 new firefighters hired in FY20 to place Ambulance A-2 in operation 24/7.

The overall increase in the tax bill to existing taxpayers for FY 2021 is projected to be 2.80%, inclusive of Exempt Debt, which is decreasing by \$104,443. This guideline projects a tax levy totaling \$98,608,811, and an unused levy limit of \$3,842,179 (which is 4.02% under the projected levy limit). The Finance Committee believes that retaining a modest unused levy capacity is important for the town’s ability to maintain flexibility to deal with future infrastructure needs as well as unanticipated expenses.

Appendix – Finance Committee’s Budget Guideline Memo

Several overriding factors and concerns were considered by the Finance Committee at the outset of the guidelines process:

- The Finance Committee has begun to use a sustainable growth rate (SGR) to provide a 5-year forward looking recommendation when developing the guideline %. The SGR is defined as: “A rate which maintains the Town’s economic soundness, financial strength, and flexibility through keeping a level of excess levy limit capacity so that general overrides are not necessary; maintaining a free cash balance; continual investment in ongoing capital needs; and in avoiding burdening taxpayers beyond normal expectations of income growth and allowing the town to maintain its character without undermining the diversity of our population.” The SGR for FY21 was 2.16% as calculated per Finance Committee formula.
- The Finance Committee is very aware of the cumulative impact of operating budget increases and the related rise in property tax assessments on Concord taxpayers. Income levels of individual taxpayers vary greatly. Continued property tax increases are particularly likely to cause a hardship for taxpayers on fixed and/or low incomes. There remains an overall concern that even moderate tax increases when sustained for a number of years could have an impact on the makeup of Concord's population.
- The U. S. economic outlook has been healthy according to the key economic indicators, but has recently showed signs of weakness. The most critical indicator is Gross Domestic Product (GDP), which measures the nation’s productive output. The GDP growth rate is expected to fall back to the ideal range of 2 to 3 percent. There are signs of uncertainty in the Massachusetts economy, but Concord continues to see by increases in building permits and some local excise taxes. However, there is potentially a large projected gap in the Massachusetts state budget and, despite assurances to the contrary, there exists concern about the level at which local aid to cities and towns will be funded by the State. Further, there is much uncertainty on the national level especially regarding the recently enacted Tax Reform legislation and its impact on the economy.
- Growth in Concord's assessed real estate valuations between FY 2019 and FY 2020 saw an overall increase of 3.69% (based on the FY 2020 Tax Rate Analysis report of the Concord Board of Assessors). Residential valuations, representing 91.86% of total valuation, increased 3.68%. Market valuation changes were not consistent across the housing stock; thus, some taxpayers will experience larger increases while others will see reductions.
- New residential development in Concord impacts population growth as well as the mix and demand for town government and school services. Historically, new development has played an important role in providing additional income to the town. The exact timing and impact of currently contemplated projects is not completely measurable at this time. New Growth, which adds additional tax revenue to the Town, is conservatively projected to add \$1,100,000 to the tax rolls in FY 2021.
- Long-term employee costs due to contractual pay increases and obligations for pensions and Other Post-Employment Benefits (OPEB) will have an impact on budgets and will remain a principal obligation requiring careful management of contractual negotiations and additions to the roster of employees.

Based on information provided to date, the Finance Committee anticipates the Town Government, Concord Public Schools (CPS), and the Concord Carlisle Regional School District (CCRS) **will** be able to prepare FY 2021 budgets that maintain core services and meet critical operating priorities within the recommended Budget Guideline;

Appendix – Finance Committee’s Budget Guideline Memo

however, at present, the CPS budget is \$97,711 over the FY21 Guideline. The Finance Committee is hopeful that the Concord Public Schools (CPS) will be able to review its request, and make budgetary adjustments or employ more creative service delivery methods in order to be able to provide current service levels within the approved Guideline.

The Finance Committee will continue, as always, to monitor the economic climate as well as the assumptions incorporated in its calculation of funds available for the FY 2021 Operating Budgets. We will continue to work collaboratively with budget authorities to monitor these factors and provide additional responses or recommendations that may be warranted as the FY 2021 budget finalization proceeds, leading up to Town Meeting in April 2020.

FY21 Operating Budget Guidelines & Total Budget Plan						
Budget Year				Guideline		Percent
	FY2018	FY2019	FY2020	Increase	FY2021	Increase
Town, General Fund	\$ 23,064,013	\$ 24,228,513	\$ 25,299,513	\$ 717,666	\$ 26,017,179	2.84%
CPS	\$ 36,810,111	\$ 38,246,895	\$ 39,390,163	\$ 1,295,000	\$ 40,685,163	3.29%
CCRSD*	\$ 17,935,005	\$ 19,146,874	\$ 19,996,874	\$ 749,448	\$ 20,746,322	3.75%
sub-total: Guidelines	\$ 77,809,129	\$ 81,622,282	\$ 84,686,550	\$ 2,762,114	\$ 87,448,664	3.26%
Town, Other Funds		\$ 2,698,681	\$ 3,407,135		\$ 3,113,239	
Other Accounts	\$ 16,958,762	\$ 16,865,734	\$ 17,893,521		\$ 18,742,282	
Non-Appropriated	\$ 1,272,676	\$ 1,055,094	\$ 1,162,926		\$ 1,289,055	
Excluded Debt Service	\$ 7,168,991	\$ 6,905,383	\$ 6,867,289		\$ 6,762,846	
sub-total: Non-Guidelines	\$ 25,400,429	\$ 27,524,892	\$ 29,330,871		\$ 29,907,422	1.97%
Total: Budget Plan	\$ 103,209,558	\$ 109,147,174	\$ 114,017,421		\$ 117,356,086	2.93%

Notes:

1. The CCRSD figure includes OPEB, health insurance and pension payments within the CCRSD Operating Budget, which for the Town Government & CPS are included in "other accounts" and not within the Guidelines Budget. This difference reflects the fact that the CCRSD is a separate governmental entity, and therefore direct comparisons are not advisable.
2. Due to a change in Department of Revenue requirements, effective July 1, 2019, the Town is required to have a Town Meeting appropriation for its "full" budget, which includes those amounts, which are supported by transfers and credits from other funds.

Over the three most recent fiscal years (FY 2018, FY 2019 and FY 2020), the average annual increase in the total operating budget has been 4.51%. During this period, the most significant factors driving the budget increases has been salaries and increasing headcount. Other factors also driving increases include contributions for unfunded liabilities for OPEB ("Other Post-Employment Benefits", the town's share of retiree health insurance), and increases in debt expense driven primarily by construction of the new high school, though this debt service obligation has peaked, and overall excluded debt service for FY21 is projected to decrease slightly.

Key Assumptions of FY 2021 Operating Budget Guideline

- **Town Government:** The FY21 operating budget for the town, funded from the General Fund, is 2.84% higher than the FY20 budget. Increases include two (2) incremental FTE’s - one Land Manager and one overnight

Appendix – Finance Committee’s Budget Guideline Memo

dispatcher - increase in legal expenses and the promotion of four (4) firefighters. These increases are offset by retirements and the town’s ability to hire new people at lower starting salaries.

- Concord Public Schools (CPS) and Concord-Carlisle High School (CCRS):** The FY21 budget request from CPS represents a higher percentage than last year’s request (3.29% vs. 2.90%) despite a level service budget and cost savings from zero-based budgeting. Increased salaries due to reclassification of personnel, SPED costs and anticipated contractual obligations were partially offset by savings from early retirements and new hires coming in at lower salaries. Headcount and increases resulting from collective bargaining continue to be the prime drivers of increased spending. The FY21 CCRSD budget came in under the initial guideline percent due to a decrease in debt for the new high school, savings in out-of-district SPED placements and a continued reliance on E & D to fund operations. Continued shift in enrollment between Concord and Carlisle continues to increase Concord’s portion of the CCRSD budget. This together with high teacher salaries nets to a 3.75% year-over-year increase in spending.

Property Tax Impact

The impact of the FY 2021 Operating Budget Guideline on the Property Tax Levy is projected at a 4.05% increase, with an estimated 2.80% increase to Existing Taxpayers, and a 1.25% increase coming from New Growth. The components of the increase are as follows:

FY2021 Final Property Tax Increase			
	Percent	Amount	Description
Base	2.92%	\$ 2,572,309	(FY21 Base - FY21 New Growth) - FY20 Base
Debt Exclusion	-0.12%	\$ (104,443)	FY21 Debt Exclusion - FY20 Debt Exclusion
	2.80%	\$ 2,467,866	Change in Tax Levy coming from Existing Taxpayer
New Growth	1.25%	\$ 1,100,000	FY21 New Growth
	4.05%	\$ 3,567,866	Change in Total Tax Levy

The estimated tax bill impact will continue to evolve as more information is received about projected revenues and New Growth, and as the final FY2021 budgets are developed. The Finance Committee intends, over the next several months, to review all assumptions and recommendations driving the estimated impact of the tax levy on taxpayers for FY2021, the results of which will be included in the *Report of the Finance Committee* to be issued prior to the first session of the Annual Town Meeting on April 27, 2020.

Appendix – Community Profile

Town of Concord

An excerpt from the Official Statement dated June 6, 2018

History: Purchased from the local Indians and founded in 1635, Concord was the first interior, non-tidewater town in Massachusetts Bay Colony. Though the origin of its name is unknown, one theory is that it derived from the peaceful manner in which the colonists and Indians reached agreement on its purchase and settlement. In fact, relations between the colonists and Indians during the 1600's were such that Concord was largely spared any hostile Indian actions during King Philip's War, which began in 1675. By 1775 Concord had evolved from a frontier town into a prosperous regional center with a mixed society, including small yeoman farmers, affluent gentry, and immigrants from Italy and Norway. In 1775 the town was witness to the famous Battle of Concord, which, along with the Lexington skirmish preceding it, ushered in the Revolutionary War for Independence. In the 19th century Concord became the leader of American literature and philosophy. Louisa May Alcott, Bronson Alcott, Ralph Waldo Emerson, Henry David Thoreau, and Nathaniel Hawthorne, among others, all lived in Concord.

As the 20th century progressed Concord evolved into primarily a suburban, residential community, with a mix of non-residential activities. The community has focused on preserving its rich Colonial and literary history as a means of promoting tourism and diversity in its economy. Diversity of population is also a major community focus. Concord is a part of the Boston Metropolitan Statistical Area, and a member of the Metropolitan Area Planning Council.

Geography: The Town of Concord in Middlesex County in eastern Massachusetts is located approximately 17 miles northwest of Boston, 34 miles northeast of Worcester, and 215 miles northeast of New York City. It is bordered by the towns of Maynard and Acton on the west, Carlisle on the north, Bedford and Lincoln on the east and southeast, and Sudbury and Wayland on the south. Of Concord's 25.89 square miles of gentle hills, valleys, fields, and ponds 24.92 square miles are land area. Concord is situated at the confluence of the Assabet and Sudbury Rivers, which join to flow northeast as the Concord River.

Transportation & Access: Access to Concord is excellent, with east-west Route 2 traversing the town, and Route 128/95 (circumferential to Boston) just to the east, Interstate 90 (the Massachusetts Turnpike) several miles to the south, Interstate 93 several miles to the northeast, and Interstate 495 several miles to the west. In addition, there is regular commuter rail service from Boston to both Concord and West Concord, along with freight rail service. The Massachusetts Bay Transportation Authority (MBTA), of which Concord is a member community, provides a para-transit bus service for the elderly and disabled, while Yankee Lines provides bus service (1 trip daily) to Boston. Hanscom Field, a joint civil-military airport, is located in neighboring Bedford, and provides limited commercial air services.

Form of Government: Local legislative decisions are made by an open Town Meeting consisting of registered voters. Participation in Town Meeting, and volunteerism, are relatively high. Subject to town meeting decisions, and pursuant to the Town Charter adopted in 1956, the Town Manager handles the daily affairs of the Town of Concord and of the Municipal Light Plant. Matters of policy are referred first to the Town's five-member Select Board. Select Board members are elected at-large and serve three-year staggered terms. The Concord Municipal Light Plant is managed by a five-person board appointed by the Town Manager for staggered three-year terms. The Water/Sewer Division is part of the Public Works Commission managed by a five-person Board of Commissioners appointed by the Town Manager for staggered three-year terms. Local property taxes are assessed by a board of five assessors appointed for staggered three-year terms by the Town Manager with the approval of the Select Board.

Appendix – Community Profile

Government Services: Concord provides a broad range of general governmental services, including police and fire protection; disposal of garbage and rubbish; water and sewer, including a secondary treatment plant; electricity; public works; parks and recreation; a community center; libraries; and a land conservation program. The Concord Housing Authority provides low-income and elderly housing.

Education: Concord’s school system consists of the Concord Public Schools, grades kindergarten through 8, and the Concord-Carlisle Regional High School, grades 9 through 12. Concord contributes about 73% of the enrollment in the regional high school. Total enrollment is over 3,400, and has been slightly increasing since 1998. Technical education at the high school level is provided by the Minuteman Regional Vocational Technical School District, located in Lexington. Additionally, a number of fine private schools operate in Concord: Nashoba Brooks School, Concord Academy, the Fenn School, and the Middlesex School.

Population: Although the 2010 Federal Census population figure for Concord is 17,668 (which includes the inmate population at MCI – Concord), a more representative number of residents is calculated by the January 2011 local census that shows a population of 15,627 (not including the prison population). The number of housing units in the Town has increased by 9% from 2000 to 2010, while the Town’s population has increased. In addition, the average household size decreased from 2.62 persons per household in 2000 to 2.46 in 2010. Approximately 46% of the town’s population in 2010 was between 25 and 54 years of age, with the largest age category being 45-54 years of age. From 2000 to 2010, the median age has increased 11% from 42.2 to 46.9, due in part to the expansion in residential nursing homes and assisted living facilities in the town.

Housing: Within Concord’s 26 square miles of territory are approximately 16,000 acres—over 90%—of residentially zoned land, and 600 acres of commercially zoned land. About 45% of the land is developed; approximately 32% of the land is permanently protected open space in the form of private conservation land, trust land, and municipal, state, and federal park lands, and conservation and agricultural lands. Approximately 5,000 acres—about 28% of the land—have not been developed or permanently protected; the majority of these acres are zoned for one- and two-acre residential development. Approximately 35 acres of commercially zoned land remain undeveloped.

Concord’s housing stock is in excellent condition. Over half of the housing units have been built since 1950. Those constructed before 1950 are well maintained due to the affluence of the owners, the high value of housing and land, and the increasing turnover rate. Concord has a low homeowner vacancy rate of approximately 0.9%, and a rental vacancy rate of 9.3%, which also factors into overall maintenance of the of housing stock condition. The rate of residential development in Concord has been relatively stable since the mid-1970s. From 1990 to the present, new residential construction activity has averaged from 25 to 30 units per year. With fewer developable lots available, an increasing number of these new houses are a result of the tear-down of existing homes. As of January 1, 2018 the average household single-family home assessed value was \$1,065,176, while the median assessed value was \$991,550.

Economic Development: Concord has long recognized the importance of balanced community development. In 1928, the Town adopted one of the first zoning bylaws in the United States, which included districts for residential, business, and industrial uses. Since that time the Town has continued to adopt or expand zoning and comprehensive planning designed to provide an optimum mix of residential and non-residential uses. In addition, the Town has invested considerable capital in providing infrastructure to serve its industrial areas. From 1990 to 2000, the number of firms in Concord reporting to the Massachusetts Department of Employment and Training increased approximately 22%, from 779 to 948. In 2006, there were 929 firms with an average monthly employment of 12,723 and an average weekly wage of \$1,119.

Appendix – Community Profile

The major employers in Concord, excluding the Town itself, are:

Name	Nature of Business	No. of Employees
Emerson Hospital	Health Care	1,731
300-310 Baker Avenue	Technology	1,050
Newbury Court	Health Care	290
Middlesex School	Education	197
Care One of Concord	Health Care	166
Concord Academy	Education	165
Harvard Vanguard Medical	Health Care	162
Nashoba Brooks	Education	83
Hamilton, Brook, Smith, & Reynolds	Professional Services	75
Fenn School	Education	73

Income and Employment: According to an official statement from October 1, 2019 by Moody's Investors Services, Inc., Concord's population is relatively affluent. Median family income was \$132,385 according to the U.S. Census' most recent five-year American Community Survey (conducted between 2010 and 2014) while the Massachusetts median family income was \$67,846. The American Community Survey's definition of income includes most common types of income such as wages, salaries, interest, and dividends.

According to the Massachusetts Department of Employment and Training, in July 2019 the Town had a total labor force of 8,830 of whom 8,642 were employed. 188 or 2.1% were unemployed as compared to the 2.9% for the Commonwealth.

Appendix – Financial Policies

Financial Policies

1. Annual Budgets

A. *General Fund Budget*

1. It is Town policy that the Town Manager shall direct the preparation of the General Fund budget that takes into account the Finance Committee guideline.
2. It is Town policy that the Town Manager shall submit a budget detailing estimated revenues and expenditures for the ensuing fiscal year to the Select Board at least 90 days before the Annual Town Meeting, per Concord Town Charter, Section 16, Estimate of Expenditures.

B. *Enterprise Budgets*

1. It is Town policy that the Town Manager shall direct the preparation of budgets for the Enterprise Funds and certain Revolving Funds that ensure that these funds operate in a fiscally self-sustaining manner with respect to operating expenses, capital expenses, and long-term liabilities.

2. Revenue Assessment

A. *Full and Fair Cash Value*

1. It is Town policy that the Assessing Division assesses real estate and personal property at its full and fair cash value per M.G.L. 59 § 2A. To accurately assess real estate property values, the Assessing Division inspects all properties on a 5-year cycle or at a pace of approximately 1,200 properties per year.

B. *Calculation of Tax Rate*

1. It is Town policy that the Board of Assessors calculates a tax rate by dividing the total taxable property value as determined on January 1st of a given year, plus the value of any new taxable construction (“New Growth”) occurring before June 30th, by the tax levy as appropriated by Town Meeting in the spring of that year.
2. In the Fall, the Board of Assessors shall make a recommendation to the Select Board in a Classification Hearing for the adoption of the following four tax rate-related factors: the residential factor, open space discount, residential exemption, and small commercial exemption.
3. With the adoption of these factors, the Assessing Division shall submit this information to the Bureau of Local Assessment, which certifies the tax rate.

3. Revenue Collection

A. *Property Taxes*

1. *Collection of Property Tax*

- a. It is Town policy to issue bills for real estate and personal property taxes on a quarterly basis in order to optimize cash flow. Interest shall be charged at a rate of 14 percent per annum for any unpaid balances after the respective due dates. Demand notices shall be mailed by May 31st on any balances outstanding after May 1st. A demand fee of \$10.00, as well as 14% interest, shall be included on the demand bills in accordance with state statute. If the outstanding balance is less than \$10, the demand fee is not charged.

2. *Application of Tax Payments*

- a. It is Town policy to assure the correct application of taxpayers’ payments to their accounts

Appendix – Financial Policies

on a timely basis. Receipts that are subject to interest, demands and other costs shall be applied based on the following order: interest, demand or other fees, utility liens, betterment assessments, real estate or personal property tax due.

3. *Tax Abatements and Exemption*

- a. The Town policy is to assure the correct application of taxpayers' abatements and exemptions to their accounts on a timely basis. As approved by the Board of Assessors or directed by the Appellate Tax Board, the Assessing Division grants abatements for real estate and personal property tax. The Board of Assessors may grant exemptions to qualifying veterans, the blind, surviving spouses, elderly and others along with those applying for tax deferrals that meet the statutory requirements as of July 1st.
- b. The Assessing Division enters all abatements and exemptions into the financial service software. As a result of this process, a *Notice and Certificate of Abatement Document* is created, signed by the Board of Assessors, and mailed to the taxpayer and provided to the Treasurer/Collector Division as evidence of the reduction in accounts receivable.

4. *Property Tax Refunds*

- a. It is Town Policy that the Treasurer/Collector Division is responsible for taxpayer refunds. Refunds for real estate and personal property are processed after May 1st (last tax due date) of any given year to assure all taxes due for the fiscal year have been paid. All precautions must be taken to assure the correct party receives the refund. Refunds shall be processed within 30 days (of the posting of the abatements/exemptions) for credit balances caused by the abatement/exemption.

5. *Refunds on Overpayments Due to Abatements*

- a. It is Town policy to assure the accurate calculation and the subsequent distribution of taxpayers' abatements to the proper party on a timely basis.

6. *Special Situations*

- a. It is the policy of the Town to bill, collect and record in an accurate and timely manner all of the special situations in accordance with Massachusetts General Law.

7. *Property Tax Payment Delinquency*

- a. It is Town policy is to collect all property taxes owed. Property taxes that are owed and not paid on time shall result in the taxpayer being charged penalties and interest, and may result in a tax taking and ultimately in a foreclosure.

B. *Motor Vehicle Excise Tax*

1. It is Town policy to optimize the Town's cash flow by mailing each motor vehicle commitment within 15 days of receipt of the *Assessors Warrant to the Treasurer/Collector* for each commitment from the Registry of Motor Vehicles (RMV).
2. The RMV maintains all records on motor vehicles and values. Several times over the course of the year, the RMV provides an electronic record to the Town Assessor, which documents the total value of the specific commitment and contains all of the information for billing to specific motor vehicle owners/accounts.
3. The first major motor vehicle excise (MVX) commitment of each calendar year, which is the largest commitment, will be mailed within 21 days of receipt of the commitment file from the RMV. All subsequent commitments are to be mailed within two weeks of receipt of the file from

Appendix – Financial Policies

the RMV.

4. The Town currently has a contract with a Deputy Collector which provides that this vendor is responsible for MVX bill printing and mailing, delinquent payment processing, collection at warrant and reporting. The Town is responsible to assure that the commitment is accurate, for review and approval of abatements; for refunds and the overall monitoring of the process and for the reconciliation of the MVX receivable.
5. Bills are due and payable in full within 30 days of issue. Demand notices will be mailed within 15 days of the due date of the excise bill.
6. A \$10.00 demand fee will be included along with interest on the unpaid balance of the bill. Payments not paid at demand are subject to:
 - o Warrant fee of \$10.00 and notice fee of \$12.00
 - o If not paid, then final warrant fee of \$17.00 and
 - o If not paid, then Registry of Motor Vehicle fee of \$20.00.

4. Other Revenues

A. *State Aid*

1. It is Town Policy to budget conservatively in anticipation of the receipt of State Aid. Under M.G.L. 58 § 25A, the Commissioner of Revenue is required to provide an estimate of local aid to municipalities. Likewise, under M.G.L. 59 § 21, the Commissioner of Revenue is required to provide the Town with advance estimates of state assessments and charges and the Assessing Division is required to use these figures in determining the local property tax rate.

B. *State and Federal Grants*

1. It is Town policy that, with the approval of the Town Manager, Departments may apply for Federal and State grants to support Town initiatives or projects. All grant contracts must be approved and signed by the Town Manager. A copy of the grant documents must be provided to the Accounting Division. Departments shall comply with all of the requirements presented in the grant.
2. The source of the grant funding determines whether a grant is a state or federal grant.
3. It is Town policy that all procurement associated with State and Federal grants comply with State and Local laws and regulations.

5. Operating Expenditures

A. *Accounts Payables*

1. It is Town policy that the Accounting Division shall assure the timely payment of all original invoices and vouchers submitted and approved by authorized Town employees. In order to accomplish this, vendors are paid weekly.
2. It is Town policy that vendor invoices are only paid after verification of available funds for said purpose and upon evidence of compliance with procurement requirements established by State law, Town Bylaws and Administrative Policies and Procedures.

B. *Payroll*

1. It is Town policy that Town and Concord Public School employees shall be accurately compensated in a timely fashion for their work.

Appendix – Financial Policies

6. Cash Management

A. *Departmental Receipts*

1. It is Town policy that the Town Treasurer shall have the fiduciary duty for the collection, management, and disbursement of cash.
2. It is Town policy that the department that collects cash, checks and credit card payments for services performed be responsible for safeguarding the collection and remittance of receipts until this money is turned over to the Treasurer/Collector Division. All cash received shall be turned over to the Treasurer/Collector Division; and no money shall be retained for petty cash or for making change.
3. It is Town policy that the department shall turn over these receipts to the Treasurer/Collector Division at least weekly or when total receipts are greater than \$2,000 and/or cash is greater than \$100. Exceptions to this turnover policy can be made by the Town Treasurer. The department shall separately send a copy of the turnover sheet to the Accounting Division.
4. Upon receipt of a departmental turnover, the Treasurer/Collector Division shall verify the amounts of the turnover. Within a period of one business day, the Treasurer/Collector Division shall post the receipt and deposit the collected money into a Town bank account. The Accounting Division will then post the receipts to the General Ledger.

B. *Cash Disbursements*

1. It is Town policy that warrants shall be processed on a weekly basis and payroll payments shall be processed on a bi-weekly basis. Warrants shall be duly signed and approved by the Town Accountant and the Select Board. The Treasurer/Collector or her designee shall be responsible for the disbursement and mailing of all vendor checks and shall assure that all Town checks are delivered only to the designated vendor.

C. *Emergency Disbursements (Special Warrants)*

1. It is Town policy that only in extenuating circumstances will the Treasurer/Collector Division be allowed to issue a disbursement outside of the normal weekly warrant process. Following the issuance of a check by the Town Accountant, the Town Manger must approve the release of funds in advance of Select Board approval.

D. *Petty Cash Administration*

1. It is Town policy that Petty Cash accounts shall be authorized by the Treasurer for departments that need a small of amount of cash to make payments required at the time of service or to manage cash change transactions. Petty cash can only be replenished by submittal of all documentation and receipts through the warrant process for review by the Accounting Division.

E. *Tailings (Uncashed Checks)*

1. It is Town policy to identify and research all Uncashed Checks (Tailings) as a part of the timely reconciliation of all bank accounts. If after 60 days from the date of issuance of a check and the check has not been cashed, either a letter shall be sent to the known address for the check recipient or a notice shall be posted on the Town website. If there is no response within 60 days, for checks that are \$100 or more and are not cashed, a notice shall be advertised in a local newspaper. After one year of the newspaper notice, funds from these unclaimed checks may be credited to the Town's General Fund.

F. *Reconciliation of Cash*

Appendix – Financial Policies

1. It is Town policy that the Treasurer/Collector Division and the Accounting Division reconcile all cash accounts as recorded in the Treasurer’s Cashbook and as recorded on the General Ledger on a monthly basis. The Treasurer/Collector Division and the Accounting Division shall provide monthly reports documenting the reconciliation to the Finance Director.

7. Reserves

A. *General Fund*

1. It is Town policy to maintain Free Cash, the General Fund’s unassigned fund balance as certified by the Massachusetts Department of Revenue (DOR), at a level between 5% and 10% of the ensuing General Fund Budget with the following stipulations:
 - a. Free Cash shall be used only to the extent that it can be replenished within a one-year period.
 - b. Free Cash can be used to provide relief to Town taxpayers by allocating a portion of Free Cash that is not more than 1% of the ensuing General Fund Budget to reduce the tax levy, if that allocation is expected to be replenished in the ensuing year.
 - c. If Free Cash falls below 5% of the ensuing General Fund Budget, Town Manager and the Finance Director shall develop a plan to bring Free Cash back up to the 5% level.
 - d. If Free Cash rises above 10% of the ensuing General Fund Budget, the Town Manager shall consider recommending using the excess Free Cash in the following ways:
 - i. Appropriate a portion of the excess Free Cash for a special non-recurring expenditure that would include a capital item that would otherwise be eligible to be funded through borrowing, and
 - ii. Appropriate a portion of the excess Free Cash to a General Fund Stabilization Fund.

B. *Enterprise and Revolving Funds*

1. It is Town policy to maintain unrestricted fund balance for its enterprise and revolving funds at a minimum level that would provide adequate resources to sustain operations through unexpected and unfavorable financial events. These financial events could result in an unexpected expenditure outlay or revenue loss.
2. For the enterprise funds, unrestricted fund balance is categorized into two groups: depreciation funds and undesignated funds. The purpose of depreciation funds should be to allocate resources for the maintenance of capital assets. By setting aside annual depreciation expense using a half-year, straight-line convention, depreciation funds monetarily recognize the gradual wear of capital assets.
3. Undesignated funds are the additional funds need to sustain operations through unexpected and unfavorable financial events. Insurance policies (Refer to the Risk Mitigation section) cover the Town for events related to property damage and liability claims. Since enterprise funds rely on fees for services to fund operations, loss of expected revenue from the customer base may have an impact on the enterprise. Since some enterprises (Light Fund, Water Fund, and Sewer Fund) have a stable customer base, there is not the need for a large minimum undesignated fund balance. Other enterprises (Beede Fund) are dependent on a market-driven customer base, and there is the need for a larger minimum undesignated fund balance to sustain operations if market conditions change.
4. According, it is Town policy to maintain a minimum undesignated fund balance for the enterprise funds as follows:
 - a. Light Fund: Two months of annual operating revenue,
 - b. Water Fund: Two months of annual operating revenue,
 - c. Sewer Fund: Two months of annual operating revenue, and
 - d. Beede Fund: Six months of annual operating revenue.
5. For the two revolving funds (Solid Waste Revolving Fund and Recreation Revolving Fund), which do have a market-driven customer base but have flexibility in adjusting operations more rapidly because

Appendix – Financial Policies

they do not have capital assets to maintain, it should be the Town’s policy to maintain a minimum fund balance as follows:

- a. Solid Waste Revolving Fund: Two months of annual operating revenue, and
 - b. Recreation Revolving Fund: Two months of annual operating revenue.
6. If an undesignated fund balance for an enterprise or revolving fund falls below these minimum levels, the Town Management should develop a plan to bring the respective fund balance up to the minimum levels.
 7. It should be noted that these defined levels of fund balance are minimums and a greater amount is permitted in order for the enterprise or revolving fund to accumulate resources for an anticipated future event.

C. Stabilization Funds

1. It is Town policy that stabilization funds can be created to set aside funds to be used for a specific purpose at some later date.

D. Encumbrances

1. It is Town policy that a Department Head may request at the end of the fiscal year that the Town Manager set aside available funds from the department’s General Fund appropriated account to be used for a specific purpose at some later date. Encumbered funds shall not be used for operating expenses in future years. Once these encumbered funds are approved and established, the Department Head may use these funds for the stated purpose in subsequent fiscal years.

E. Reserve Fund

1. It is Town policy that the Town Manager, with the certification as to fund balance by the Town Accountant, can make a request to the Finance Committee for a transfer from the General Fund Reserve Fund to another appropriated account in the event that the account incurs an expenditure which is extraordinary or unforeseen, per M.G.L. 40 § 6. The Finance Committee shall have the sole authority to approve such a transfer.

8. Investments

A. Investments of Treasury Funds

1. It is Town policy that the Town Treasurer may invest Treasury Funds as follows:
 - a. Massachusetts State Pooled Fund (in unlimited amounts and the pool is liquid) – The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the direction of State Treasurer.
 - b. Commercial Bank Deposits or Certificates of Deposit, which are fully collateralized through a third party agreement (in unlimited amounts for up to three-year maturity).
 - c. Massachusetts list of Legal Investments, per M.G.L. 167 § 15A as updated each July 1st.
 - d. Other financial instruments as defined in M.G.L. 44 § 55.

B. Investments of Trust Funds

1. It is Town policy that the Town Treasurer may invest Trustee Funds as specified in the investment policy established by the Trustees of Town Donations, the entity that has fiduciary duty over these funds.

C. Diversification

1. Diversification shall be interpreted in two ways: in terms of maturity, as well as instrument type and issuer. The diversification concept shall include prohibition against over-concentration of maturities as well as concentration in a specific institution.

Appendix – Financial Policies

2. It is Town policy that with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies and state pools (e.g., MMDT), no more than 10 percent of the Town's investments shall be invested in a single financial institution.

D. Ethics

1. It is Town policy that the Town Treasurer (and other Finance Department staff) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Town Manager any material financial interest in financial institutions that do business with the town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the Town's investments.
2. It is Town policy that the Town Treasurer shall not make a deposit in any bank, trust company or banking company that he/she is associated with as an officer or employee, or has been associated with as an officer or employee for any time during the three years immediately preceding the date of any such deposit.

E. Relationship with Financial Institutions

1. It is Town policy that financial institutions shall be selected first and foremost with regard to the safety of the Town assets.
2. It is Town policy that the Town shall only select brokers who are recognized, reputable dealers. The Town Treasurer shall require any brokerage houses and broker/dealers wishing to do business with the municipality to supply the following information to the treasurer:
 - a. Audited financial statements,
 - b. Proof of National Association of Security Dealers certification,
 - c. A statement that the dealer has read the municipality's investment policy and will comply with it, and
 - d. Proof of credit worthiness (minimum standards of at least five years in operation and a minimum capital of \$10 million).

9. Capital Expenditures

A. Capital Assets

1. It is Town policy that capital items are defined as assets such as structures, land, and equipment (including related plans, designs, and studies), which have a life expectancy of at least 2 years and a cost of at least \$10,000.
2. It is Town policy that in compliance with GASB #34, capital assets (other than land) are depreciable and should follow straight-line depreciation schedules in accordance with the Massachusetts Department of Revenue's useful life schedules.

B. Capital Funding Target Level (General Fund – within the levy limit)

1. It is Town policy that a target of 7% to 8% of the total budget net of the excluded debt levy be allocated for capital financing. Of the 7% to 8%, no more than 5% shall be for debt service within the levy limit. Capital Outlay from the Town Departments and the Concord Public Schools shall be at least 2% to 3% of the annual budget (not including excluded debt).

C. Five-Year Capital Improvement Program (CIP)

1. It is Town policy that the Town shall maintain and annually update a 5-year Capital Improvement Program to identify current and future capital needs. The CIP shall allocate resources to fund new

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needed capital projects and fund the repair and replacement of existing capital assets in effort to maintain the Town’s physical infrastructure and avoid deferring maintenance for future years.

10. Debt

A. *Debt Structure*

1. It is Town policy that capital items that can be funded through borrowing include infrastructure, facilities, vehicles, equipment, and land, which have (1) an estimated cost of \$100,000 or more and (2) a useful life of at least 5 years.
2. It is Town policy that all borrowing whether tax-supported by the General Fund or revenue-supported by the Enterprise Funds shall be issued as General Obligation (GO) bonds, having the Town’s pledge of full faith and credit for repayment.
3. It is Town policy that tax-supported borrowing can be used for the sustainability, improvement, or expansion of the Town’s significant capital assets with debt service is paid for by the General Fund.
4. It is Town policy that the maximum level of indebtedness shall not exceed 5% of the equalized valuation of the Town per M.G.L. 44 § 10.
5. It is Town policy that the Town shall develop a 5-year debt capacity analysis inclusive of CPS, with estimated project costs updated annually.
6. It is Town policy that for tax-supported borrowing within the levy limit, the Town’s goal is to structure the Town’s debt in the following way:
 - a. The repayment schedule is at an accelerated pace in which of 60% of the principal is repaid within 5 years and 90% is repaid within 10 years. This goal reduces the cost of interest expense and frees up debt capacity for future borrowing.
 - b. The annual amount of debt services is approximately 5% of the annual General Fund expenditures net of excluded debt service. The purpose of this goal is to allocate sufficient funds for the Town’s capital needs and prevent operating needs from “crowding out” the proper investment in capital.
7. It is Town policy that revenue-supported borrowing shall be reserved for capital assets associated with expansion of service. Debt service is paid through user fees and rates earned by the specific Enterprise Fund.
8. It is Town policy that excluded debt shall be used for capital items that cannot be funded through the debt plan within the levy (e.g., new schools construction, facility expansion, land acquisition, etc.). For all excluded debt proposals, the impact on property tax shall be calculated prior to the presentation at Town Meeting.
9. It is Town policy that the retirement structure of a specific bond shall not be greater than the useful life of the underlying capital assets.
10. It is Town policy that borrowing shall not be used for operating expenses or to fund other long-term liabilities such as pension or other post-employment benefit obligations.

B. *Debt Authorization*

1. It is Town policy that the Town shall publish a notice of the Town Meeting warrant article for a borrowing at least 7 days prior to an Annual Town Meeting and at least 14 days prior to a Special Town Meeting, per M.G.L. 44 § 10.
2. It is Town policy that all borrowing authorizations require a two-thirds majority vote by Town Meeting per M.G.L. 44 § 7. For borrowing authorizations outside the levy limit, Town Meeting must approve the borrowing by a two-thirds majority and the Town must approve it by a majority vote in a community-wide referendum per M.G.L. 44 § 8.

C. *Debt Issuance*

1. It is Town policy that the Town should retain a financial advisor and bond counsel for financial and legal guidance for debt issuance. Prior to the issuance of a bond, the Town shall provide an Official

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Statement containing legally required disclosure information pertaining to the financial and economic position of the Town (17 CFR § 240.15c2-12).

2. It is Town policy that with the guidance of Bond Counsel, the Town shall award the winning bond bid to the bidder with the lowest True Interest Cost (TIC).
3. It is Town policy that the Town shall spend the bond proceeds in a timely manner to avoid IRS arbitrage penalties. The Finance Department as well as the particular departments shall monitor the use of bond proceeds to ensure compliance with arbitrage regulations.

11. Other Liabilities

A. Pension

1. It is Town policy to allocate resources to fully fund the Town's portion of the Concord Contributory Retirement System by 2030. In order to do so, the Town shall contribute to the pension fund its share of the Annual Required Contribution (ARC) payment as determined by a biennial actuarial valuation report, certified by the Public Employee Retirement Administration Commission (PERAC), and reviewed by Contributory Retirement Board. This contribution may consist of (1) a General Fund appropriation increasing at a 3% annual growth rate, (2) the use the Town Pension Reserve Fund to supplement the required General Fund allocation as necessary, and (3) the full funding of the ARC associated with the Town's enterprise operations.
2. It is Town policy that management and investment of the pension fund are the responsibility of the Concord Contributory Retirement Board.

B. OPEB

1. It is Town policy to allocate resources to fully fund the Town's portion of Other Post-Employment Benefits (OPEB) by 2039. In order to do so, the Town shall contribute to the OPEB Trust Fund its share of the Net OPEB Obligation (NOO) as determined by an actuarial valuation report. This contribution may consist of (1) a General Fund appropriation increasing by \$250,000 annually until the General Fund's portion of the NOO is fully funded, and (2) the full funding of the NOO associated with the Town's enterprise operations.
2. Funds invested and reinvested in the OPEB Trust Fund by the Town Treasurer shall be consistent with the prudent investor rule established under M.G.L. 203C.

12. Accounting and Financial Reporting

A. Financial Reporting

1. It is Town policy that the Town's accounting practices shall conform to Generally Accepted Accounting Principles (GAAP) as set forth by the Government Accounting Standards Board (GASB), the Uniform Municipal Accounting System (UMAS), and the Massachusetts Department of Revenue (DOR) Informational Guideline Releases.
2. It is Town policy that a certified public accounting firm shall conduct an independent annual audit of the Town financial records. There are four types of opinions provided by the auditor of the independent annual audit: Unqualified Opinion (Clean Opinion), Qualified Opinion, Adverse Opinion, and Disclaimer of Opinion. It is Town policy that Town government shall maintain its financial records so that the auditor can render a Clean Opinion, the opinion in which the Town financial records have been maintained in accordance to GAAP. An opinion rendered by an auditor that is not a clean opinion shall be reviewed by the Finance Department and corrections shall be made in the next fiscal year.
3. It is Town policy that the Finance Department shall take steps to address Management Letter items (e.g., items that the independent auditor sees deficiencies) during the subsequent fiscal year.
4. It is Town policy that a completed audit by the Town shall be submitted to the Division of Local Services, per State law.

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5. It is Town policy that whenever the total annual federal grants to the Town and CPS total more than the level that triggers a single audit, the Town is required to comply with the Single Audit Act for Audits of States, Local Governments, and Non-Profit Organizations.
6. It is Town policy to have a Financial Audit Advisory Committee (FAAC) to assist the Select Board, Town and Concord Public School financial management officials in the organization, implementation and review of the annual examination of financial reporting and control procedures and in the continuous review and improvement of fiscal accountability matters.

B. Reconciling Accounts

1. It is Town policy that the Treasurer/Collector Division and the Accounting Division shall reconcile all cash accounts as recorded in the Treasurer's Cashbook and as recorded on the General Ledger on a monthly basis. The Treasurer/Collector Division and the Accounting Division shall provide monthly reports documenting the reconciliation to the Finance Director.
2. It is Town policy that the Treasurer Collector Division shall reconcile all receivable accounts on a monthly basis. The reconciliation shall show each receivable account by levy year for property and excise taxes and total balances for betterment, tax title, and lien accounts. A separate report shall be provided for any other receivables. Deferred revenue accounts for all funds shall be reconciled to the receivable accounts on a monthly basis.
3. It is Town policy that the Accounting Division shall reconcile the General Ledger accounts as follows:
 - a. Payable and payroll withholding accounts shall be checked periodically and not less than semiannually to determine that the balances are properly clearing.
 - b. Budgeted expenditure accounts shall be reviewed monthly to identify any unusual activity or predict potential budget shortages.
 - c. Revenue and expenditure accounts shall be reconciled to the control accounts. This is performed automatically by the financial system but should be periodically checked to assure that there are no system errors.
 - d. All funds should be checked to be sure they are in balance.
 - e. Interfund transfers and receivable/payable accounts shall be reconciled where applicable.
 - f. Appropriation balances shall be reconciled to the tax recap and Town meeting votes.
 - g. All accounts shall be reviewed analytically from time to time for reasonableness and to identify unusual activity.

C. Monitoring Accounts

1. It is Town policy that all expenditure budgets be reviewed on a monthly basis by department heads. The official record of expenditures is the Town's General Ledger as maintained by the Accounting Division and department heads or authorized employees must submit documentation to support any journal entry if an expenditure account on the General Ledger needs adjustment.
2. It is Town policy that all revenue transactions be reviewed on a monthly basis by department heads. The official record of revenues is the Town's General Ledger as maintained by the Accounting Division, and department heads or authorized employees must submit documentation to support any journal entry if a revenue account on the General Ledger needs adjustment.

D. Year-End Closing

1. It is Town policy that the Accounting Division shall complete the year-end closing process once the auditors have finished their field work and have given the Town approval to generate year-end financial statements and to submit documentation for Free Cash certification.

E. Regulatory Reporting

1. *Free Cash Certification (Balance Sheet)*: It is Town Policy to file appropriate documentation with Massachusetts Department of Revenue's (DOR) Bureaus of Account for the certification of Free Cash

Appendix – Financial Policies

after the close of each fiscal year. Certified Free Cash is available for appropriation at the subsequent Town Meeting. Please refer to *Section 7. Reserve Funds* for the Free Cash Policy.

2. *Schedule A*: It is Town policy that the Accounting Division files *Schedule A*, the year-end statement of revenues and other financing sources, expenditures and other financing uses, changes in fund balances, certain balance sheet and other information with the DOR, by annual deadline of November 30th.
3. *Tax Recapitulation Sheet*: It is Town policy that the Finance Administration Division, Assessing Division and Accounting Division work collectively to complete the Department of Revenue's *Tax Rate Recapitulation* form, a four-page form that assembles all information necessary to calculate tax rates for the municipality, by the end of November. Once the tax rate has been approved by DOR, the Accounting Division shall record a journal entry for the final overlay account (allowance for abatements and exemptions).
4. *CPA Reporting*: It is Town policy that the Town completes and submits to the DOR three Community Preservation Act (CPA) reports annually: the CP-1 Form (Community Preservation Act Surcharge Report), the CP-2 Form (The Community Preservation Fund Report), and the CP-3 Database (The Online Community Preservation Projects Report).
5. *Cash and Receivable Reconciliation*: It is Town policy that the Accounting Division and the Treasurer/Collector Division submit an end-of year cash and receivable reconciliation to DOR.
6. *Snow and Ice Reporting*: It is Town policy that the Accounting Division submits a snow and ice report signed by the Town Manager and the Finance Committee to the DOR by deadline of September 30th. This report is a statement of snow and ice expenditures and financing sources for the previous winter.
7. *1099 Reporting*: It is Town policy that the Accounting Division shall issue *1099 Forms* by January 31st. The Accounting Division shall submit a 1099 file to both the IRS and the State. A 1099-MISC is issued for each person the Town has paid at least \$600 for rents, services, prizes and awards, or other income payments during the calendar year. A 1099-INT is issued for each person to whom the Town has paid \$10 or more of interest during (from tax abatement refunds, 53-G refunds, etc.) for the calendar year.
8. *Annual Provider Information Form*: It is Town policy that the Accounting Division is responsible for generating this report and submitting this report to the State by August 1st. Massachusetts General Laws Chapter 62C § 47A requires that cities and towns report certain information on vendors. The Town is required to list all persons who furnished goods, services, or real estate space for \$5,000 or more during the preceding fiscal year under contracts or agreements. The listing shall contain the name, address, and social security or federal identification number. The Department of Revenue further requires that the Town submit the Tax ID number of all providers of goods and services to the Town.
9. *Fixed Asset Reporting*: It is Town policy that the Accounting Division is responsible for fixed asset reporting. A capital asset is defined as having a value of \$10,000 or more and useful life is 2 years or more. GASB 34 requires the Town to account for capitalized infrastructure associated with Government Activities.

13. Risk Mitigation

A. *Financial Risk*

1. It is Town Policy that the Town will contract with an independent auditing firm to examine the Town's financial statements, render an opinion, and provide a management letter. The Financial Audit Advisory Committee has the charge for reviewing the audited financial statements and management letter.

B. *Property Risk*

1. It is Town policy that that the Town shall contract for sufficient insurance coverage to protect Town property in the case of an unforeseen catastrophe or damage to Town property. Property Risk

Appendix – Financial Policies

mitigation is the responsibility of the Town Manager’s Office and policies and procedures for property risk mitigation are established by that department.

C. Information Risk

1. It is Town policy that the Town shall provide safeguards against cyber threats. Information risk mitigation is the responsibility of the Information Technology Department and policies and procedures for information risk mitigation are established by that department.

D. Professional Liability Risk

1. It is Town policy that the Town shall contract for sufficient professional liability insurance coverage to protect Town officials and members of Town boards and committees for decisions made during official duty.

14. Procurement

A. Procurement

1. It is Town policy that the purchase of goods, services, and construction activities are obtained at the best value. Best value is defined as the lowest price for purchases that have similar quality and a combination of lowest price and highest quality for other purchases. This policy is implemented through compliance with State procurement statutes and Town regulations that promote competition in the award of contracts: competition is ensured by requiring that the Town conduct a sealed bid or proposal process for items over a certain dollar threshold and by allowing the Town to participate in federal, state and regional competitively-bid purchasing agreements.

B. Chief Procurement Officer and Delegation of Authority

1. As set forth in Section 9F of the Town Charter, the Town Manager shall be responsible for the procurement of all supplies, materials and equipment and for the award of all contracts. Town Manager shall be appointed as the Chief Procurement Officer of the Town. Most of these duties and powers shall be delegated to the Finance Director and the School Finance Officer as allowed by M.G.L. 30B § 19 and specified in APP #36. The Town Manager shall alone retain the sole authority to award and execute contracts.

C. Purchase Orders

1. It is Town policy that purchase orders shall be used for all purchases of \$1,000 or more, unless otherwise exempted.

D. Authorization

1. *Purchase Orders between \$1,000 and \$4,999:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, and Budget & Purchasing Director.
2. *Purchase Orders between \$5,000 and \$34,999:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, Budget & Purchasing Director and Finance Director.
3. *Purchase Orders of \$35,000 or more:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, Budget & Purchasing Director, Finance Director and Town Manager.

E. Statutory and Regulatory Compliance

Appendix – Financial Policies

1. *Goods & Services:* For the procurement of goods and services, the Town shall follow the Uniform Procurement Act, M.G.L. 30B.
2. *Building Design:* For building design, the Town shall follow the Designer Selection Law, M.G.L. Chapter 7 §§ 38 A½ - O.
3. *Building Construction and Repair:* For building construction and repair, the Town shall follow M.G.L. 149 §§ 44 A-M.
4. *Public Works Construction:* For roads, bridges, water and sewer systems, and other public works construction, the Town shall follow M.G.L. 30 § 39M.

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Appendix – Fund Descriptions

Governmental Funds

Most Town functions are financed through what are called *governmental funds*. There are four types of governmental funds maintained by the Town: the General Fund, Enterprise Funds, Special Revenue Funds, and the Capital Projects Fund. The Town Meeting appropriates the General Fund, the Swim & Fitness Center Enterprise Fund, Stabilization Funds, and the Community Preservation Act Fund, in accordance with state law requirements. The Capital Projects Fund accounts for projects funded by issuance of tax-supported debt obligations ("bonds"). All other funds are not appropriated by Town Meeting but are expended under the direction of the Town Manager in accordance with state laws and the Town Charter.

General Fund: The General Fund is the major operating fund of the Town government, and it accounts for the majority of Town operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the Town's departments, including the schools, are supported in whole or in part by the General Fund.

Enterprise Funds: The Town maintains four Enterprise Funds: the Sewer Fund, the Water Fund, the Beede Swim & Fitness Center Fund, and the Light Fund (Concord Municipal Light Plant). In addition, the Solid Waste Disposal Fund, which technically is a Special Revenue Fund, is operated as an Enterprise Fund but does not include any capital improvement activity. An enterprise operation is a business-type activity that is supported primarily by charges for services. Funds raised from charges are dedicated to the specific purpose of the enterprise operation and cannot be diverted to other unrelated uses. The concept of an enterprise operation also includes the maintenance of the capital facilities of the business. That is, fees for services are charged to recover not only the operating costs of the activity but also the "using up" (depreciation) of the capital assets supporting the service.

Budgeting and financial reporting for enterprise operations utilizes terms and concepts that differ significantly from those utilized for the General Fund. The purpose of enterprise financial reporting is to measure with reasonable accuracy and consistency the net income derived from operations, and then to measure the availability and use of capital acquisition and construction financing. The presentation of the enterprise budgets utilizes budgetary terms and reporting structure found in the audited financial statements. As such, the key measures are *Net Income* and *Capital Resource Availability*.

Special Revenue Funds: The Town maintains several Special Revenue Funds, which are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons. Special Revenue Funds include the following types of funds:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service, and use those revenues to support the service without appropriation. Revolving Funds are established by state statute or local bylaw, and may require re-authorization each year at Town Meeting. The Town maintains a number of Revolving Funds, such as the Cemetery Fund, the Parking Fund and the Recreation Fund.
2. **Receipts Reserved for Appropriation:** These receipts are special revenues that are restricted to a specific use, but also require annual appropriation by Town Meeting; The Road Repair Fund is a "Receipts Reserved" Fund.
3. **School Grants:** These grants account for several specially-financed education programs under grants received from the federal or state governments, including professional development, SPED early childhood development, drug-free school programs, and certain capital improvements.

Appendix – Fund Descriptions

4. **Other Intergovernmental Funds:** These funds account for several grants or monies received by the Town from the federal or state governments, including a variety of community policing grants, Chapter 90 highway monies, state election grants, state library aid, and various Council on Aging programs, such as “meals-on-wheels.”

5. **Other Special Revenue Funds:** These funds account for miscellaneous special revenues often involving private donations for a specific purpose, such as the Arts & Technology Education Fund, departmental gifts for police and fire, various Council on Aging programs, and Planning Board gifts from developers for infrastructure improvements related to proposed projects.

Capital Projects Fund: The Capital Projects Fund is used to account for monies expended for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by trust funds. The Town’s Capital Projects Fund is funded primarily by the receipt of bond proceeds resulting from the Town’s issuance of bonds for specific project grants, but may also be derived from private sources, grants, or transfers from other Town funds.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds. Fiduciary Funds include the following:

1. **Expendable Trusts:** Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of the fund may be expended.
2. **Non-expendable Trusts:** These trusts are used to account for funds where the principal must, by law or covenant, remain intact (that is, cannot be expended). Income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Perpetual Care Fund.
3. **Agency Funds:** Agency Funds are used to account for funds that are custodial in nature, collected and expensed on behalf of other units of government, such as sales taxes and other fees collected on behalf of and transmitted to the state government.

Appendix – Basis of Accounting / Basis of Budgeting

Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, that is, when they become both measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

An annual budget is adopted by the Town Meeting for the Town’s General Fund. Town Meeting approval is also required for certain special revenue funds and for capital projects funded from borrowing authorizations. The Town’s General Fund annual budget is adopted on a statutory basis that differs in some respects from generally accepted accounting principals (GAAP). The major differences between the budgetary basis and GAAP accounting basis are:

1. Budgeted revenues are recorded when cash is received (budgetary basis), as opposed to when susceptible to accrual (GAAP). The property tax levy is recorded as a receivable when levied but then is fully reserved until collected.
2. Encumbrances are treated as expenditures in the year the commitment is made. Certain appropriations, voted by Town Meeting apart from the main budget articles, are referred to as “Special Articles” and under state law are a continuing authorization until the purposes for which the appropriation was initially made have been certified as completed.. Special Articles are treated as budgetary expenditures in the year of authorization or the ensuing fiscal year as specified in the vote.

Appendix – Glossary

Glossary of Terms Commonly Used in Municipal Finance

Abatement: A complete or partial cancellation of a levy imposed by a governmental unit; applicable to tax levies and special assessments.

Accrual Basis: In the context of accounting, practice in which expenses and income are accounted for as they are earned or incurred, whether or not they have been received or paid.

Actuarial Accrued Liability (AAL): Generally represents the portion of the present value of fully projected benefits attributable to service credit earned (or accrued) as of the valuation date.

Actuarial Value of Assets (AVA): The value of a pension plan investments and other property used by the actuary for the purpose of an actuarial valuation (sometimes referred to as valuation assets). Actuaries often select an asset valuation method that smoothes the effects of short-term volatility in the market value of assets.

Annual Required Contribution (ARC): The employer's periodic required contributions, expressed as a dollar amount or a percentage of covered plan compensation, determined under GASB 25. The ARC consists of the Employer Normal Cost and the Amortization Payment.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended. Only a vote of Town Meeting or the School Committee can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of the general appropriation not spent or encumbered by June 30 automatically reverts to surplus. A specific or particular appropriation is carried forward from year to year until spent for the designated purpose or transferred by Town Meeting vote to another account.

Assessed Valuation: The value placed upon a particular property by the local Board of Assessors for the purpose of apportioning the Town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value," certified periodically by the Commonwealth's Commissioner of Revenue (no less frequently than once every three years).

Audit: Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing efficiency and economy of operations, and reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA, or public accountant, or elected auditor meets this test.

Balance Sheet: A statement which discloses the assets, liabilities, reserves, and equities of a fund or government unit at a specified date.

Balanced Budget: A plan of financial operation in which the estimate of proposed expenditures for a given period is less than or equal to the proposed means of financing these expenditures (from various sources of funds or revenues).

Appendix – Glossary

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the Town Meeting) or final (the plan approved by that body).

Capital Budget: A plan of proposed capital outlays, and the means of financing them for the current fiscal period. It is usually a part of the current budget but may also be a multi-year plan.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the Town Meeting) or final (the plan approved by that body).

Capital Budget: A plan of proposed capital outlays, and the means of financing them for the current fiscal period. It is usually a part of the current budget but may also be a multi-year plan.

Capital Improvement: A major, non-recurring expenditure involving one of the following:

- a. Real Property - Includes the purchase or lease of land, existing buildings and appurtenant structures, and fixtures attached to land and buildings.
- b. Equipment - Includes the replacement or addition of major items of equipment with a life expectancy of at least two years and a cost of at least \$5,000. Similar items can be bundled together.
- c. Projects - Include activities such as the following:
 1. Construction of new buildings or facilities (including architectural, engineering, and related fees).
 2. Improvements or major repairs (costing \$5,000 or more) of existing buildings or facilities, aside from routine maintenance.
 3. Studies or other activities (costing \$5,000 or more) that either relate to future “brick and mortar” projects, or are a part of a multi-year program of infrastructure improvements.
 4. An annual sum available for routine building improvements, renovations, or repairs.

Cherry Sheet: An annual statement received from the Massachusetts Department of Revenue (DOR) detailing estimated receipts for the next fiscal year from the various state aid accounts, and estimated state and county government charges payable by the Town, and included by the local Assessors in setting the tax rate. The actual receipts and charges may vary from the estimates.

Classification: The division of property valuations by type of property. There are five classes: Residential, Open Space, Commercial, Industrial, and Personal. The Selectmen may set as many as three different tax rates (within limits set forth in state law): for residences, for business and personal, and for open space.

Cooling Degree Days: Are a measure of how much (in degrees), and for how long (in days), outside air temperature was *higher* than a specific base temperature. They are used for calculations relating to the energy consumption required to *cool* buildings

Debt Service: Payment of interest and principal related to long term debt.

Depreciation: A non-cash expense (also known as non-cash charge) that provides a source of available funds. Amount allocated during the period to amortize the cost of acquiring long-term assets over the useful life of the assets. This is an accounting expense not a real expense that demands cash.

Appendix – Glossary

Encumbrance: Obligations such as purchase orders, contracts, or salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved.

Enterprise Fund: A fiscal entity with a self-balancing set of accounts that is utilized to account for a governmental service when it is the intent to recover the total cost of service, including depreciation, primarily through user charges imposed on the consumers of the service. Examples in Concord include electricity provided by the Concord Municipal Light Plant, and Water and Sewer services provided by the Department of Public Works.

Equalized Valuation (EQV): The value of all property as determined by the Commissioner of Revenue biennially, using a standard of "full and fair value"; also referred to as EQV.

Expenditure: The spending of money by the Town for the programs or projects within the approved budget.

Fiscal Year (FY): A 12-month period, commencing July 1 and ending June 30, to which the annual budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. The number of the fiscal year is that of the calendar year in which it ends; FY2016 is the fiscal year which ends June 30, 2016.

Free Cash: Free cash refers to the amount of Fund Balance that is available for appropriation. It is certified each July 1 by the state. Because of the stringent way that the state makes these calculations, Free Cash more closely represents Cash (actual dollars held) than does Fund Balance, which includes a variety of receivables (i.e., cash due).

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Balance: The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to the stockholders equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected (see **Free Cash**).

General Fund: The fund into which the general (non-earmarked) revenues of the Town are deposited, and from which money is appropriated to pay expenses.

General Obligation Bonds: Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

Governmental Funds: Funds used to organize and separate the finances of various Town activities and objectives. Governmental Fund categories include: the General Fund; Enterprise Funds; Special Revenue Funds; and the Capital Projects Fund.

Heating Degree Days: Are a measure of how much (in degrees), and for how long (in days), outside air temperature was *lower* than a specific "*base temperature*" (or "*balance point*"). They are used for calculations relating to the energy consumption required to *heat* buildings.

Appendix – Glossary

Kilowatt-hour (kWh): Kilowatt-hour is an energy unit (symbol kWh). One kilowatt-hour is defined as the energy consumed by power consumption of 1kW during 1 hour. The Town of Concord uses kWh to measure electric output for facilities.

Land Fund: A fund established by Town bylaw in FY1986 to which may be added an annual appropriation, gifts, and grants. The use of the fund is restricted to the acquisition of land, debt service on designated land purchases, and related costs, such as legal and appraisal fees.

Overlay: The amount raised from the property tax levy in excess of appropriations and other charges. It cannot exceed 5 percent of the levy, and is used to cover abatements and exemptions granted locally or on appeal.

Overlay Surplus: The unused portions of **overlay** accounts from previous years; at the end of each fiscal year, this amount is computed from information provided by the Board of Assessors. Any sum so designated is transferred to, and becomes part of, the General Fund undesignated fund balance.

Override: A vote to increase the amount of property tax revenue that may be raised over the levy limit set by **Proposition 2½**.

Personal Services: The cost of salaries, wages, and related employment benefits.

Payment in lieu of Taxes (PILOT): made to compensate a local government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property. Usually it relates to the foregone property tax revenue.

Personal Services: The cost of salaries, wages, and related employment benefits.

Property Tax Levy: The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation. For example: (based on \$14.29 tax rate)

<i>House Value:</i>	\$700,000
<i>Tax Rate:</i>	\$14.29 (which means \$14.29 per thousand \$ of valuation)
<i>Levy Calculation:</i>	\$14.29 multiplied by \$700,000 divided by \$1,000.
<i>Result, Property Tax Levy:</i>	\$10,003

Proposition 2½ (see below): A tax limitation measure passed by Massachusetts voters in 1980 that limits the growth of the total property tax levy to 2.5% per year. New construction values are added to this limit. Two provisions of Prop 2½, so-called, allow the Town to raise taxes above this tax levy limit, upon approval by a Town-wide vote: an operating override or a debt exclusion.

Public Employee Retirement Administration Commission (PERAC): A government agency that was created for and is dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts Public Pension Systems.

Purchased Services: The cost of services that are provided by a vendor.

Appendix – Glossary

Reserve Fund: A fund appropriated each year that may be used only by vote of the Finance Committee for "extraordinary or unforeseen expenditures."

Revolving Fund: Those funds that may be used without **appropriation**, and that are established for special uses. Fees (such as for recreation) may be paid into a revolving fund. Revolving funds are established directly by state law or by Town bylaw consistent with state law.

Tax Levy: Total amount of dollars assessed in property taxes by the Town each **fiscal year**.

Therm: A unit of measure for heating energy. In Concord this can be linked to facility natural gas output.

Unfunded Actuarial Accrued Liability (UAAL): The excess, if any of the **Actuarial Accrued Liability** over the **Actuarial Value of Assets**. In other words, the present value of benefits earned to date that are not covered by current plan assets.

Warrant: A list of items to be voted upon at Town Meeting.

Terms Associated with Proposition 2½

Excess Levy Capacity: The difference between the Town's maximum annual tax levy limit as established by Proposition 2½, and its actual **tax levy** for the current year. It is additional **tax levy** that a town could raise without asking voters for an **override** or debt exclusion.

Growth Revenue: The amount of property tax revenue that the Town can add to its allowable tax levy as a result of new construction, alterations, subdivision, or change of use of a parcel.

Primary Levy Limit, or Absolute Limit: 2.5 percent of certified full and fair cash value of taxable property.

Secondary Levy Limit, or Annual Levy Limit: Prior levy limit plus 2.5 percent (base) plus **growth revenue**.