FY2021

Town Manager's Proposed Budget

For the Fiscal Year
July 1, 2020 – June 30, 2021

Town of Concord, Massachusetts

22 Monument Square
P.O. Box 535
Concord, MA 01742
978-318-3100
publicinfo@concordma.gov
@TownOfConcordMA

Printed on 30% post-consumer recycled paper

February 4, 2020

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Concord

Massachusetts

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

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

Stephen Crane, Town Manager

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

February 4, 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 the 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 $117,487,390 is proposed to grow by $3,469,970 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 $11.7 million as of June 30, 2019, more than 10% over the next 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 $3.69 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 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 expenditure 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 Post-Employment 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.

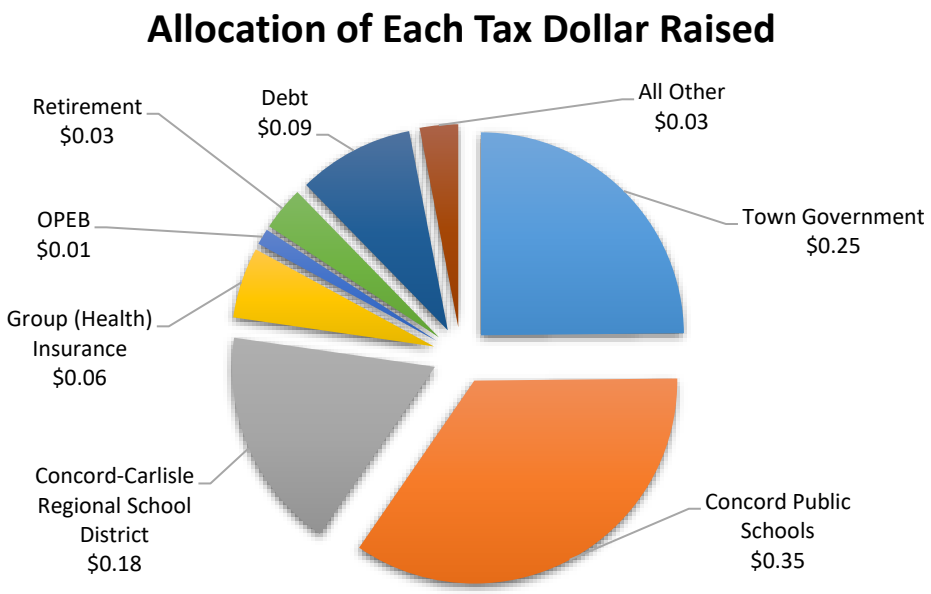
Total Budget Plan

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 $117,487,390, here are the proposed uses:

	FY20 Budget	FY21 Proposed	Change (FY20 to FY21) Amount	Percent
Town Government				
General Fund Portion	$25,299,513	$26,017,179	$717,666	2.84%
Transfers	$3,407,135	$3,112,531	- $294,604	- 8.65%
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	$117,487,390	$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 Regional 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 spent.



Town Government Budget

The proposed increase in the Town Government Appropriation from FY20 to FY21 is $423,062 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 additional 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 the Town owns. The addition of a Land Manager is needed to 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 Visitors' 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 operates, 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 suggest 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 preventative 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 the 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 Jonathan Harris, and Budget Analyst Brandon Roberts, who were principally responsible for this coherent and comprehensive document.

Sincerely,

Stephen Crane
Town Manager

Budget Introduction

Introduction to Concord's Budget

In an effort to breakdown Concord's FY2021 proposed $117,487,390 budget, this document is organized into sections covering a host of financial and structural information about the health of the Town, impact on residents, and what your taxes will achieve. The budget document includes the following:

- **Financial Summary:** Provides an overview of Concord's proposed budget with specific focus on property taxes, revenues, expenditures, capital, debt, and major liabilities such as direct debt, pension, and other post-employment benefits.

- **Town Government:** Provides a breakdown of Concord's governmental structure (General Government, Finance, Planning and Land Management, Human Services, Public Safety, Public Works, and Unclassified) while focusing on their individual budget highlights, accomplishments, goals, and long-term plans.

- **Joint Accounts (Town & CPS):** Provides an analysis of the Town and Concord Public Schools' (CPS) responsibilities to Group Insurance, Other Post-Employment Benefits, Property and Liability Insurance, Unemployment and Workers' Compensation, Retirement, Medicare / Social Security, and Debt Service.

- **Schools:** Provides a snapshot of Concord Public Schools (CPS), Concord-Carlisle Regional School District (CCRSD), and Minuteman Regional Vocational Technical School District (MRVTSD)'s financial and enrollment health.

- **Unappropriated:** Provides a summary of the Town's State and County Assessments, Overlay, and Snow & Ice / Other Deficit requirements.

- **Appendix:** Provides a guide and resources to help understand the governing budgetary and financial process that oversees the creation of the Town's annual budget.

Organizational Charts

Town Government Mission Statement

The mission of Concord's Town Government is to enhance the quality of life of residents by providing efficient, effective, and innovative services, protecting the Town's character, and being a responsible steward of Town resources.

The chart below outlines how Concord Citizens, either through elections or by sitting on boards and committees, influence the operations of their government under the direction of the Town Manager. The Town Manager oversees Town Departments, which include the enterprise, revolving, and special revenue funds. These other funds include the Concord Municipal Light Plant, the Water Division, the Sewer Division, the Beede Swim & Fitness Center, Solid Waste Disposal, Recreation, and Minuteman Media Network. More detail on the previously listed departments is available in the upcoming Enterprise Budget Book, which will be printed in the spring of 2020.

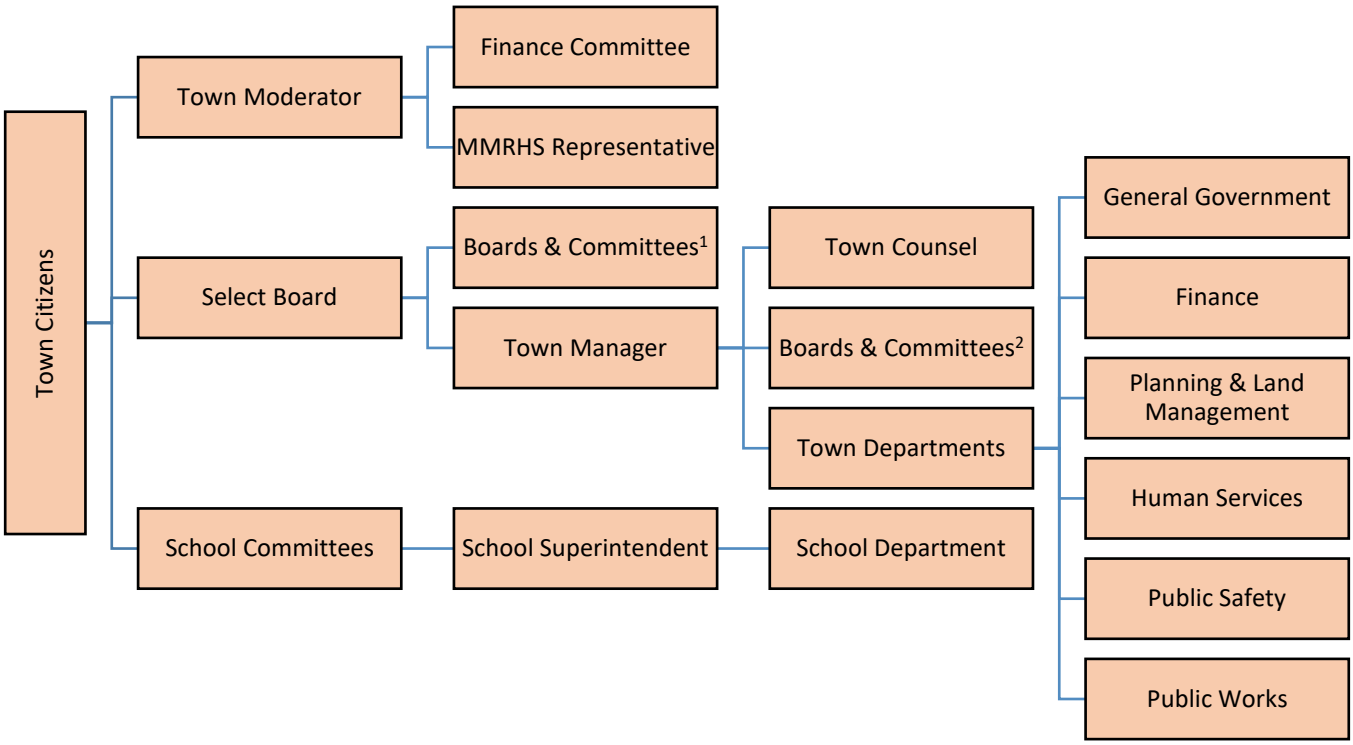


Table of Contents

Transmittal Letter 3

Organizational Charts 9

Financial Summary 13

- Overview 15
- Property Taxes 19
- Revenues 22
- Expenditures 27
- Capital Overview 43
- Debt Overview 50
- Major Liabilities Overview 62
  - Direct Debt 63
  - Pension 64
  - Other Post-Employment Benefits (OPEB) 65

Town Government 67

- Town Government Overview 69
- Tutorial 71
- General Government 74
- Finance 102
- Planning and Land Management 118
- Human Services 136
- Public Safety 152
- Public Works 170
- Unclassified 192

Joint Accounts (Town & CPS) 199

- Group Insurance 201
- Other Post-Employment Benefits 203
- Property and Liability Insurance 204
- Unemployment and Workers' Compensation 206
- Retirement 208
- Social Security / Medicare 210
- Debt Service 212

Schools 215

- Concord Public Schools 217

Concord-Carlisle Regional School District 220
Minuteman Regional Vocational Technical School District 223
Unappropriated 225
State & County Assessments Overview 228
Overlay Overview 230
Snow & Ice / Other Deficits Overview 232
Appendix 235
Budget Calendar 240
Finance Committee Guideline Memo 242
Community Profile 246
Financial Policies 249
Basis of Accounting 264
Basis of Budgeting 264
Glossary of Terms Commonly Used in Municipal Finance 265

This page is intentionally left blank.

Financial Summary

This page is intentionally left blank.

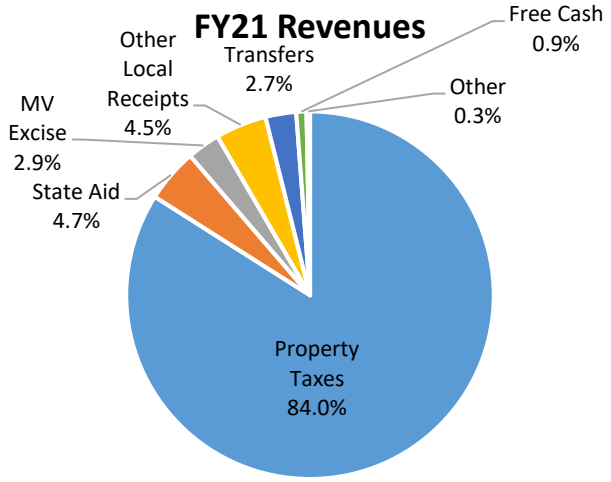
FY21 Financial Summary - Overview

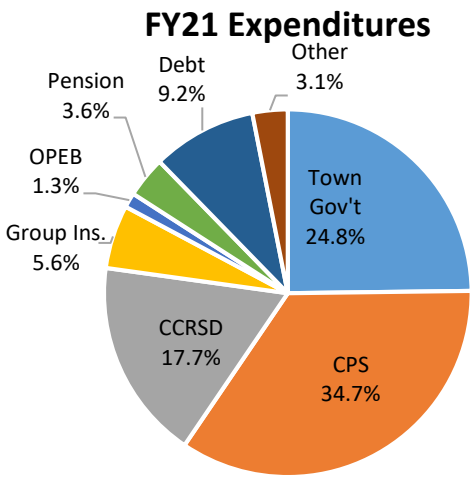
Overview

The Financial Summary Section provides information about the 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 7 - *Retirement System COLA Base Adjustment*	$200,000
Article 10 - *Town Budget*	$48,111,400
Article 11 - *Capital Improvement and Debt Plan*	$1,787,195
Article 24 - *Minuteman Regional Vocational School District Assessment*	$1,258,898
Article 25 - *Concord Public Schools*	$40,782,874
Article 27 - *Concord-Carlisle Regional School District Assessment*	$24,057,968
Unappropriated Accounts (State Assessments, Snow Deficit and Overlay)	$1,289,055
Total	**$117,487,390**





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 formulas.
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 appropriated 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 K-8.
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, MVTSD capital projects.
Other – Payments for Social Security/Medicare, MVTSD operating assessment, unappropriated accounts.

FY21 Financial Summary - Overview

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

FY21 Proposed
Expenditure Plan

Line #		FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Proposed	Change from FY20 Budget: Dollar Change	Percent Change	Percent of Total
	Town Government								
1	personal services	$ 16,468,178	$ 17,285,653	$ 17,983,494	$ 19,238,127	$ 19,673,783	$ 435,656	2.26%	16.75%
2	O & M	3,470,835	3,683,360	3,897,019	3,891,386	4,331,201	439,815	11.30%	3.69%
3	capital outlay	1,800,000	1,870,000	1,945,000	1,945,000	1,787,195	(157,805)	-8.11%	1.52%
4	Reserve Fund	225,000	225,000	225,000	225,000	225,000	0	0.00%	0.19%
5	**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	CCRSD Debt Service	80,753	102,583	102,809	0	0	0	0.00%	0.00%
20	CCRSD Excluded Debt Service	3,668,218	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%

FY21 Financial Summary - Overview

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

FY21 Proposed Financing Plan

		FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Proposed	Change from FY20 Budget: Dollar Change	Percent Change	Percent of Total
30	state aid	$ 4,642,015	$ 4,923,642	$ 5,266,476	$ 5,465,567	$ 5,561,986	$ 96,419	1.76%	4.73%
31	motor vehicle excise tax	2,875,000	3,033,586	3,095,601	3,316,531	3,399,444	82,913	2.50%	2.89%
32	investment earnings	150,000	361,272	500,000	700,000	770,000	70,000	10.00%	0.66%
33	other local revenue	3,607,000	3,825,001	4,295,250	4,545,519	4,474,106	(71,413)	-1.57%	3.81%
	Transfers to General Fund								
34	Enterprise and Other Funds	0	0	2,889,260	3,201,619	2,941,651	(259,968)	-8.12%	2.50%
35	Emergency Services Stab. Fund	50,000	0	48,000	295,240	170,880	(124,360)	-42.12%	0.15%
	subtotal	50,000	0	2,937,260	3,407,135	3,112,531			
36	**Other Appropriations**								
37	CCHS Debt Stabilization Fund	$ 1,000,000	$ 785,000	$ 275,000	0	0	0	0.00%	0.00%
38	from CMLP (Light Fund)	$ 465,500	$ 474,000	$ 461,000	$ 452,000	$ 474,500	$ 22,500	4.98%	0.40%
39	Free Cash	1,000,000	2,000,000	1,025,000	1,000,000	1,000,000	0	0.00%	0.85%
40	Thoreau School MSBA grant	409,878	0	0	0		0	0.00%	0.00%
41	Transportation Network Surcharge	0	0	0	0	3,500	3,500	100.00%	0.00%
42	Septic Betterment	0	0	0	89,724	0	(89,724)	100.00%	0.00%
43	**subtotal**	$ 14,199,393	$ 15,402,501	$ 17,855,587	$ 18,976,476	$ 18,796,067	$ (180,409)	-0.95%	16.00%
	Property Tax								
44	property tax base	$ 76,371,162	$ 80,101,736	$ 83,612,620	$ 86,978,397	$ 90,888,278	$ 3,909,881	4.50%	77.36%
45	new growth	1,412,859	1,321,330	1,235,953	1,195,259	1,100,000	(95,259)	-7.97%	0.94%
46	**total within the Levy Limit**	$ 77,784,021	$ 81,423,066	$ 84,848,573	$ 88,173,656	$ 91,988,278	$ 3,814,622	4.33%	78.30%
47	Excluded Debt Service	6,266,168	6,383,991	6,443,014	6,867,289	6,703,046	(164,243)	-2.39%	5.71%
48	**total property tax**	$ 84,050,189	$ 87,807,057	$ 91,291,587	$ 95,040,945	$ 98,691,324	$ 3,650,379	3.84%	84.00%
49	**TOTAL RESOURCES**	$ 98,249,582	$ 103,209,558	$ 109,147,174	$ 114,017,421	$ 117,487,390	$ 3,469,969	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.)	11,747,614	10.3%	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.

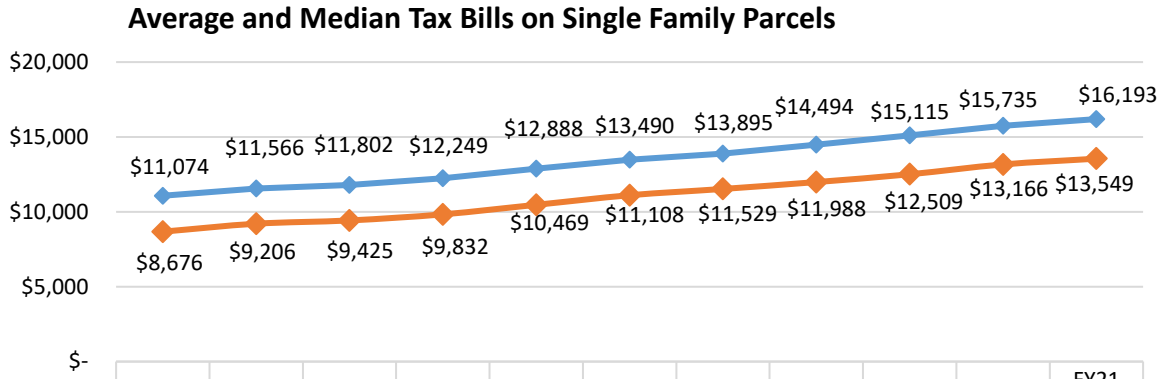
(1) 375th Celebration ($20,000, 57ATM2010) and Old Calf Pasture Restoration ($14,430, 58ATM2010)
(2) FY12 Supplemental Assessment for MMRSD ($24,822, 10ATM2011)
(3) CPS Busses ($600,000, 24ATM2015) and White Pond Management ($25,000, 29ATM2015)
(4) Junction Village ($1,000,000, 30ATM2017)
(5) Affordable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

FY21 Financial Summary – Property Taxes

Property Taxes

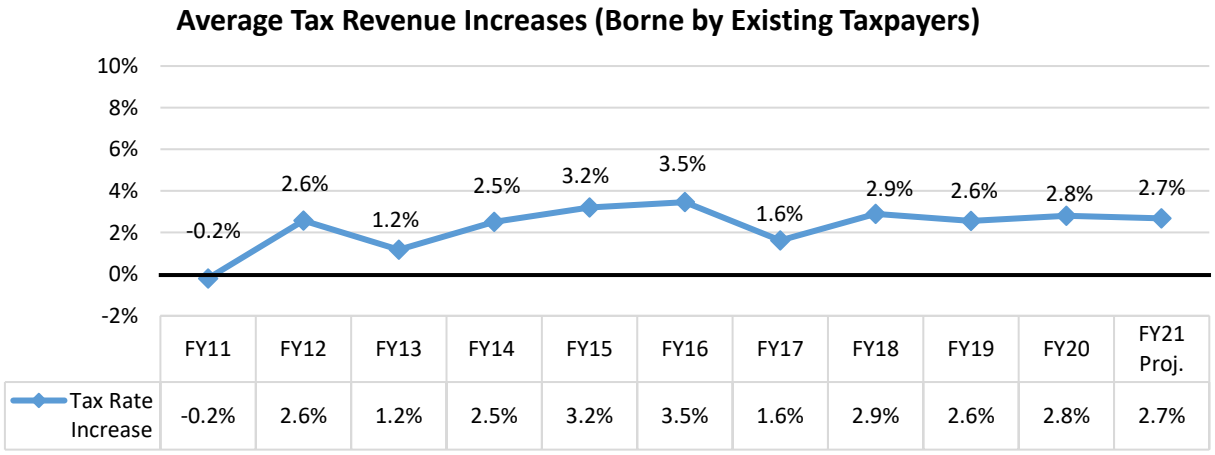
The FY21 General Fund budget is estimated to increase the average property tax revenue for single-family parcels borne by existing taxpayers by 2.68%, resulting in an average tax bill of $16,193 and a median tax bill of $13,549. The tax levy is estimated to be $98,691,324.

The average property tax revenue increases that are borne by existing taxpayer does not include revenue earned from new construction, called "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%.



	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21 Proj.
Tax on Average	$11,074	$11,566	$11,802	$12,249	$12,888	$13,490	$13,895	$14,494	$15,115	$15,735	$16,193
Tax on Median	$8,676	$9,206	$9,425	$9,832	$10,469	$11,108	$11,529	$11,988	$12,509	$13,166	$13,549

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 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 $13,549 and half would have a tax bill more than this median amount.



	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21 Proj.
Tax Rate Increase	-0.2%	2.6%	1.2%	2.5%	3.2%	3.5%	1.6%	2.9%	2.6%	2.8%	2.7%

FY21 Financial Summary – Property Taxes

Property Tax Rate Schedule

	Assessment Date		Fiscal Year	Median single family parcel value	Tax rate	Tax Bill	Average single family value	Tax Bill	Total Tax Levy	New Growth Levy	impact on existing taxpayers: Net Levy	impact on existing taxpayers: % 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%
estimate	Jan. 1, 2020		2021			$ 13,549		$ 16,193	$ 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	Total	Levy	Levy	Actual Levy		Uniform	Actual Tax Rates				Unused Levy Limit	
Year	Assessed Value	Ceiling	Limit	Within Limit	Debt Exclusion	Tax Rate	Residential	Open Space	Commercial	"CIP" ratio	$	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)

		FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Projected
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.	***CCRSD 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

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

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Proposed	FY20 to FY21 Amount	FY20 to FY21 Percent	Percent of Total
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 TUTITION ASSESSMENT REIMB.	$1,620	$808	$17,806	$1,075	$1,914	$839	78.03%	0.01%
4666 CORRECTIONAL INSTIUTIONAL 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	$0	$0	$0	$26,151	$27,444	$1,293	4.94%	0.19%
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	$0	$292	$202	$0	$0	$0	0.00%	0.00%
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	$93,750	$99,225	$98,550	$90,000	$100,000	$10,000	11.11%	0.70%
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	$76,780	$48,736	$55,384	$0	$0	$0	0.00%	0.00%
TOTAL - FINES	**$239,718**	**$220,159**	**$391,097**	**$211,800**	**$225,000**	$13,200	6.23%	1.58%
						$0	0.00%	0.00%
Rentals						$0	0.00%	0.00%
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	$395,884	$735,487	$687,046	$598,000	$770,000	$172,000	28.76%	5.42%
TOTAL - RENTALS	**$703,764**	**$1,020,790**	**$971,105**	**$873,250**	**$1,054,250**	($97,855)	**-10.08%**	**7.42%**

FY21 Financial Summary – Revenues

State Aid and Local Receipts Schedule (Continued)

State Aid and Local Receipts

FY17 - FY19 Actuals, FY20 Budgeted, FY21 Proposed

	FY17 Actual	FY18 Actual	FY19 Budgeted	FY20 Budgeted	FY21 Proposed	FY20 to FY21 Amount	FY20 to FY21 Percent	Percent of Total
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	$144,080	$118,420	$115,972			$0	0.00%	0.00%
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	$0	$0	$0	$0		$0	0.00%	0.00%
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	$7,437,047	$8,666,701	$8,944,641	$8,066,529	$8,643,550	$577,021	7.15%	60.85%
TOTAL REVENUE	**$12,231,542**	**$13,741,954**	**$14,322,329**	**$13,494,205**	**$14,205,536**	**$711,331**	**5.27%**	**100.00%**

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
			Amount	Date		Additions	Interest and Dividends	realized and unrealized gains	Funds used	at June 30, 2019
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	*Interest and dividend income of the Thoreau escrow account is recorded as General Fund revenue*	$0.00		$0.00
										$830,895.86

FY21 Financial Summary – Revenues

Parking Fund Schedule

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

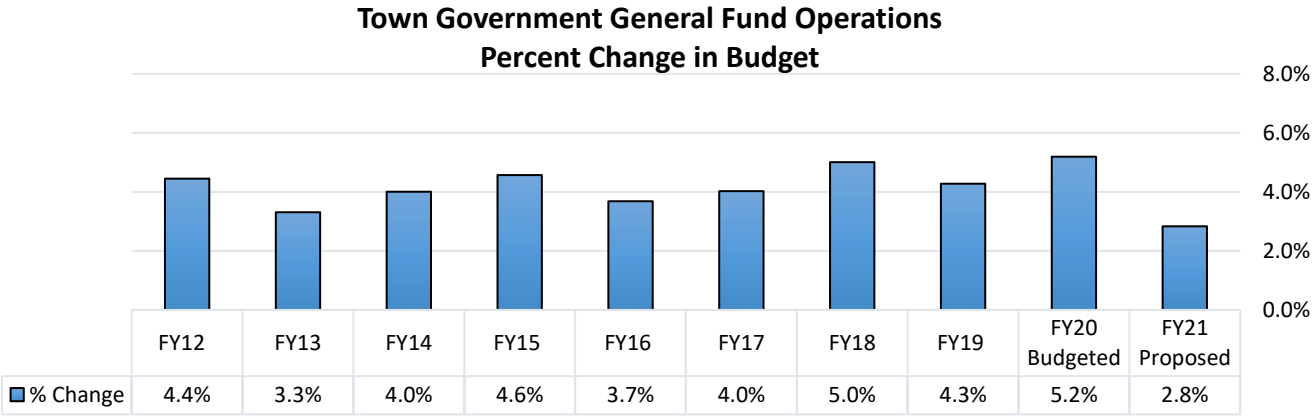
REVENUES	Code	FY15	FY16	FY17	FY18	FY19
Meter collections		128,558	172,442	213,561	249,110	201,863
Meter violations		118,454	155,724	107,132	79,961	37,865
MBTA lot fees		42,631	50,036	38,422	46,892	40,849
Parking permits		22,815	26,002	35,172	28,691	42,462
Total revenues		**312,459**	**404,204**	**394,287**	**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
Miscelleous 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

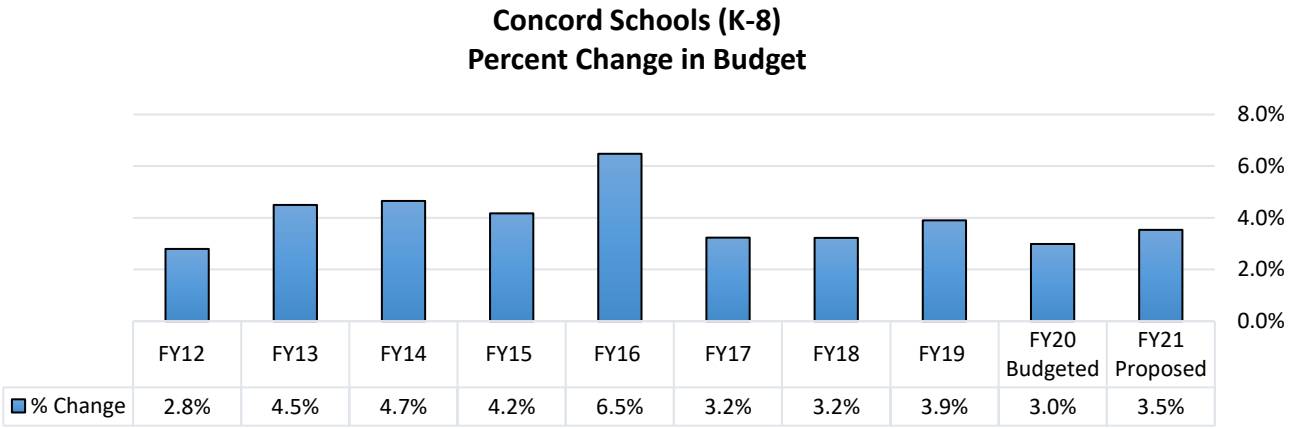
Town Government

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. These sections include the 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 transferred from other sources, primarily the Enterprise Funds. These transfers pay for support services provided by the Town Government departments. 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.



Concord Public Schools

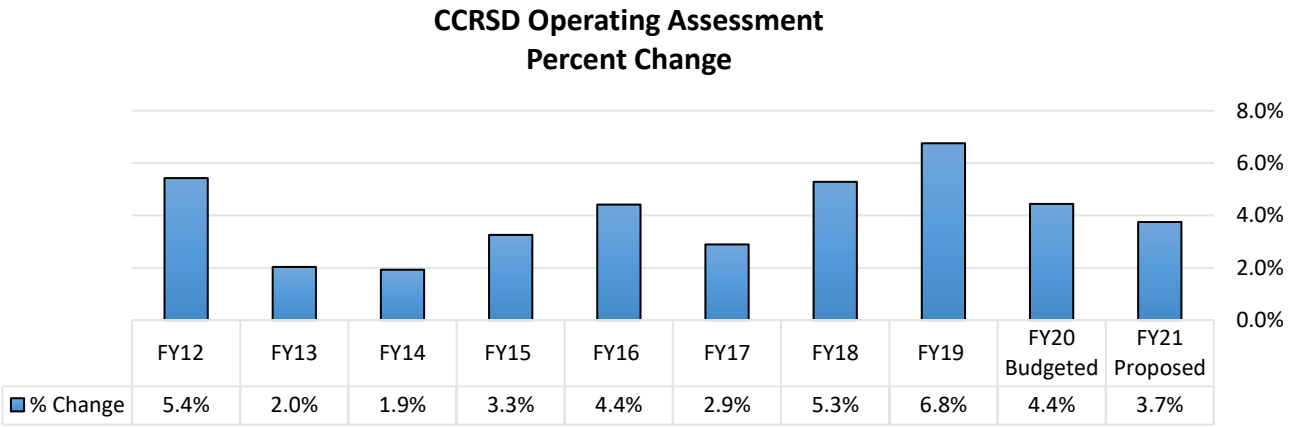
Concord Public Schools (CPS) provides the education of Concord students in grades K through 8. Additional information about the CPS budget is found in the School Section of this Budget Book as well as a more detailed analysis of this budget presented by the School Department. The School Department is 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.



FY21 Financial Summary – Expenditures

Concord-Carlisle Regional School District

Since the Concord-Carlisle Regional School District (CCRSD) 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. In the School Section, there is additional information breaking down the assessment amount shown in this category. 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.



Minuteman Regional Vocational Technical 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 Concord Public Schools.

Group Insurance and OPEB: These accounts cover 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.

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 Concord Public Schools is authorized by Town Meeting (by two-thirds majority vote) and is managed by Concord's Chief Financial Officer. 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 election, 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.

CCRSD 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.

MVTSD Excluded Debt: The Town is assessed for the annual debt service of Minuteman Regional Vocational Technical 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 FY21 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. Town Meeting and Reports	85,247	100,250	101,225
	E. Economic Vitality & Tourism	4,519	89,238	112,400
	F. Facilities Management			
	F1. Facilities Administration	544,483	230,424	623,700
	F2. Parks and Playgrounds	-	125,294	127,560
	F3. Resource Sustainability	112,024	91,085	160,995
	F4. Town House	119,489	127,919	126,675
	F5. Visitor's Center and Restroom	7,245	18,114	29,765
	F6. 55 Church Street	56,128	104,859	109,376
	F7. 37 Knox Trail	16,261	19,581	19,991
	Subtotal	**2,924,274**	**3,143,321**	**3,682,063**
2	A. Legal Services	629,462	250,000	344,585
	General Government Subtotal	**3,553,736**	**3,393,321**	**4,026,648**
Finance $2,373,592 is 4.9% of Total				
3	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
	Finance Subtotal	**2,148,336**	**2,416,632**	**2,373,592**
Planning and Land Management $1,858,940 is 3.9% of Total				
4	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
	Planning & Land Management 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			
5	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
	Human Services Subtotal	**3,052,588**	**3,517,139**	**3,535,119**
	Public Safety $10,212,263 is 21.2% of Total			
6	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
	Public Safety Subtotal	**9,415,333**	**10,493,472**	**10,212,263**
	Public Works $4,525,953 is 9.4% of Total			
7	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
	Public Works 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			
8	Employee Wellness			
	A. Unused Sick Leave	$ 90,000	$ 90,000	$ 65,000
	B. Public Safety Disability	-	2,500	2,500
	C. Employee Assistance Program	7,477	7,500	7,500
	Subtotal	**97,477**	**100,000**	**75,000**
9	Reserve Fund*	-	225,000	225,000
* Transfers totaling $225,000.00 were made to other accounts in Fiscal Year 2019.				
10	Salary Reserve**	262,500	307,262	500,000
** Transfers totaling $1,145,395 in FY2019 and $861,726 in FY2020 were made to other accounts.				
11	Land Fund	10,000	10,000	10,000
	Unclassified Subtotal	**369,977**	**642,262**	**810,000**
	TOWN GOVERNMENT SUBTOTAL Account 1-10	**$ 23,943,489**	**$ 26,761,648**	**$ 27,342,515**
	Joint (Town - CPS) $20,768,885 is 43.2% of Total			
12	A. Group Insurance	$ 5,374,837	$ 5,966,069	$ 6,622,337
	B. OPEB	1,617,000	1,697,850	1,500,000
	C. Property/Liability	275,000	288,750	300,000
	Subtotal	**7,266,837**	**7,952,669**	**8,422,337**
13	Unemployment/Workers' Comp.			
	A. Unemployment Comp.	83,185	110,000	110,000
	B. Workers' Comp.	126,711	100,000	110,500
	Subtotal	**209,896**	**210,000**	**220,500**
14	Retirement	3,777,010	3,965,861	4,084,836
15	Social Security and Medicare	816,675	800,000	866,864
16	Debt Service			
	A. Debt Within Levy Limit			
	Town Principal and Interest	3,069,031	3,450,625	
	CPS Principal and Interest	660,594	715,520	
	Subtotal	**3,729,625**	**4,166,145**	
	Interest on Notes		25,000	
	Other Debt Expense	3,915	5,000	
	Subtotal Within Levy Limit	**3,733,540**	**4,196,145**	**4,137,270**
	B. Excluded Debt			
	Town Principal and Interest	99,794	350,794	
	CPS Principal and Interest	3,254,356	2,870,387	
	Less: Use of Stabilization Funds	(275,000)		
	Subtotal Excluded Debt	**3,079,150**	**3,221,181**	**3,037,078**
	Total Debt Service	**6,812,690**	**7,417,326**	**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**

This page is intentionally left blank.

FY21 Financial Summary – Expenditures

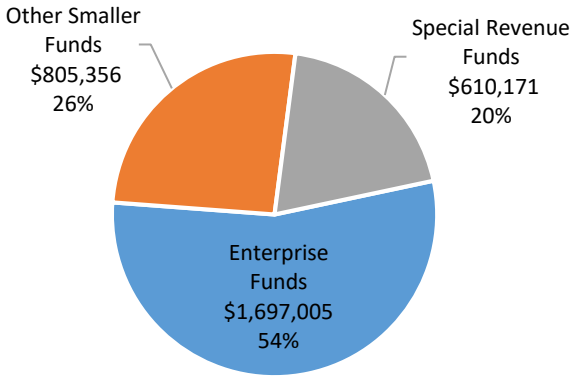
Town Government

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, interconnected as "Non-General Fund" funds, make transfers to pay for personnel and services from General Fund departments.

FY21 Proposed Interfund Transfers
Totaling $3,112,531



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.

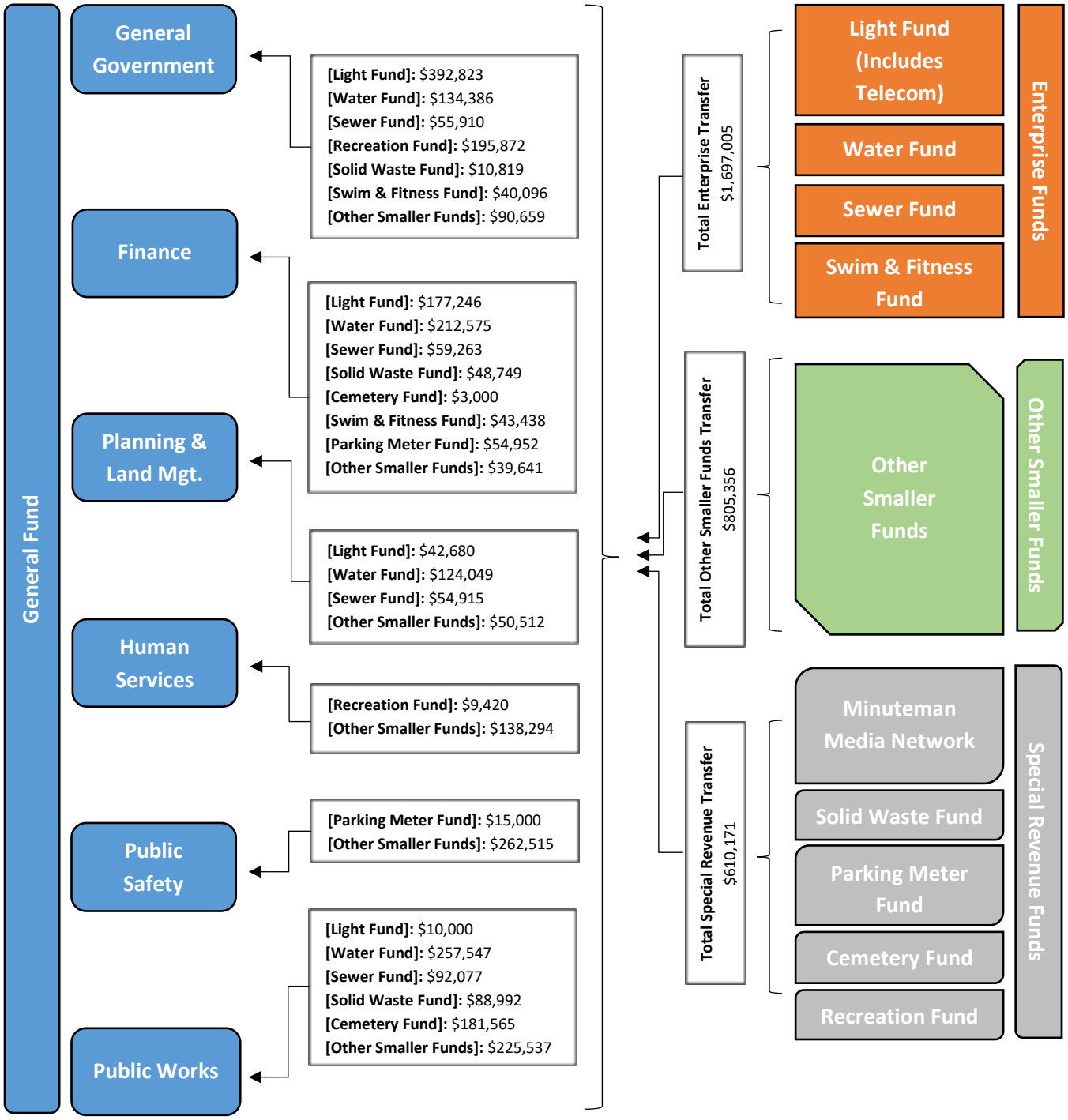
The chart to the right details these transfers further by showing where portions of funding originate from based on the above three groupings. For example, the General Government section of the General Fund is proposed to be funded with transfers from the Light Fund ($392,823), Water Fund ($134,386), 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 proposed salaries that include the Town Manager, Public Information & Communications Manager, Administrative Manager, Senior Administrative Assistant, and Department Clerk; 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 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. Total Town Government FTEs are proposed to reduce from to 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	**Town Meeting and Reports**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1E	**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
1F1	**Facilities Administration**	1.35	1.35	1.00	1.00	2.00	2.02	3.02	4.00	6.00	6.00	0.00
1F2	**Parks & Playgrounds**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.29	1.00	-0.29
1F3	**Resource Sustainability**	0.00	0.00	0.00	0.00	0.20	0.50	0.50	1.50	1.50	1.00	-0.50
1F4	**Town House**	1.00	1.00	1.02	1.02	1.02	1.01	1.00	1.00	1.00	1.00	0.00
1F5	**Visitors' Center**	0.00	0.00	0.13	0.13	0.13	0.04	0.15	0.00	0.00	0.00	0.00
1F6	**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
1F7	**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	**Legal Services**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3A	**Finance Administration**	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	7.50	6.00	-1.50
3B	**Treasurer-Collector**	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
3C	**Town Accountant**	5.00	5.00	5.25	5.25	5.50	5.50	5.50	5.50	3.50	3.50	0.00
3D	**Assessors**	4.00	4.00	4.14	4.14	4.40	4.44	4.44	4.44	4.40	4.40	0.00
3E	**Town Clerk**	3.43	3.43	3.45	3.45	3.45	3.45	3.45	3.45	3.60	4.60	1.00
3F	**Elections**	0.58	0.58	0.31	0.82	0.32	0.81	0.23	0.98	0.79	1.19	0.39
3G	**Registrars**	0.10	0.10	0.10	0.10	0.10	0.10	0.12	0.09	0.00	0.00	0.00
4A	**Planning**	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
	Board of Appeals	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4B	**Natural Resources**	3.91	3.91	3.86	3.86	3.86	3.86	3.91	3.91	3.91	4.67	0.76
4C	**Inspections**	4.94	4.94	4.92	4.94	5.39	5.66	5.66	5.66	5.66	5.50	-0.16
4D	**Health**	4.11	4.11	4.04	4.04	4.16	4.16	4.30	4.30	4.30	4.00	-0.30
4E	**141 Keyes Road**	0.50	0.50	0.50	0.50	0.00	0.50	0.50	0.50	0.00	0.00	0.00
5A	**Library**	25.32	25.32	25.71	27.13	27.12	27.86	28.16	27.81	29.67	29.26	-0.41
5B	**Senior Services**	6.22	6.22	7.89	8.50	8.93	9.06	9.31	9.86	10.72	10.59	-0.13
5B1	**Harvey Wheeler Community Ctr**	1.38	1.38	1.41	1.02	1.02	1.02	1.02	1.00	1.00	1.00	0.00
5C	**Recreation Services**	1.00	1.00	1.00	1.00	0.50	0.75	1.00	1.00	1.00	1.00	0.00
5C1	**Hunt Recreation Center**	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
5D	**Human Services**	0.00	0.00	0.00	0.00	1.48	1.48	1.48	1.49	1.00	1.00	0.00
5E	**Veterans' Services**	0.38	0.38	0.38	0.38	0.45	0.45	0.49	0.50	0.49	0.49	-0.01
5F	**Ceremonies**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6A	**Police Department**	45.30	45.30	45.30	45.30	46.30	46.30	46.30	46.30	47.30	48.30	1.00
6B	**Animal Control Officer**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6C	**Police and Fire Station**	0.50	0.50	0.50	0.50	0.03	0.03	0.03	0.03	0.03	0.00	-0.03
6D	**Fire Department**	39.00	39.00	39.90	43.90	43.90	43.90	44.90	44.69	48.53	48.53	0.00
6E	**Emergency Management**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
7A	**CPW Administration**	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
7B	**Engineering**	7.10	7.10	7.10	7.10	7.00	7.00	7.00	7.00	7.00	7.23	0.23
7C	**Highway Maintenance**	12.80	12.80	13.19	13.19	13.28	13.78	13.78	13.36	13.36	13.36	0.00
7D	**Winter Maintenance**	1.82	3.66	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.72	-0.05
7E	**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
7F	**Cemetery**	2.81	2.81	1.47	1.47	1.47	1.19	1.19	1.19	1.19	1.24	0.05
7G	**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
7H1	**Road Improvements**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7H2	**Heavy Equipment**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7H3	**Drainage Program**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7H4	**Sidewalk Maintenance**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7I	**Street Lighting**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Totals	**213.95**	**215.79**	**217.48**	**224.20**	**227.08**	**229.76**	**230.73**	**237.07**	**248.24**	**247.76**	**-0.49**
	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**	

FY21 Financial Summary – Expenditures

Proposed Budget Changes

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

1A Town Manager's Office: The Town Manager's Office's total operating appropriation is proposed to decrease 0.1% compared to FY20. The budget includes proposed funding for Sister Cities ($1,500), Concord Cultural Council ($2,000), and an increase in Department Clerk hours ($14,222). The management of White Pond ($20,000) has been transferred to the Parks & Playgrounds Division.

1B Human Resources: The Human Resources' total operating appropriation is proposed to decrease by 1.2% compared to FY20 due to primarily $6,086 in personnel savings resulting from the reduction of planned overtime expenses while non-personnel expenses are proposed to be essentially level funded.

1C Information Systems: The Information Systems' total operating appropriation is proposed to increase by 3.8% compared to FY20. 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 Town Meeting and Reports: The Town Meeting and Reports' total operating appropriation is proposed to increase by 1.0% compared to 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.

1E Economic Vitality & Tourism: The Economic Vitality & Tourism's total operating appropriation is proposed to increase by 26.0% 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 $10,000 for anticipated advertising and services related to Concord's unique place in American history. In addition, $10,000 has been proposed in miscellaneous purchased services for the upcoming 250th Patriots Day Celebration.

1F1 Facilities Administration: The Facilities Administration's total operating appropriation is proposed to increase by 170.7% compared to FY20 due to a transition of funding from capital outlay to planned operating expenditures. FY21's budget proposes a reorganization and realignment of Town resources into a Facilities Administration Division responsible for overseeing the health and maintenance of Town buildings. The Division is proposed to maintain its six personnel as well as incorporate facilities and building related supply line items.

1F2 Parks & Playgrounds: The Parks & Playgrounds' total operating appropriation is proposed to increase by 1.8% compared to FY20. The proposed FY21 budget includes $20,000 for White Pond management transferred from the Town Manager's Office as well as other increases in Purchased Services ($11,965) and Supplies ($1,850) for park maintenance and improvements.

1F3 Resource Sustainability: The Resource Sustainability's total operating appropriation is proposed to increase by 76.8% compared to FY20 due to the transition of funding from capital outlay to planned operating expenditures. This is primarily the result of a $15,900 increase in funding matches for specific grants and projects, which results in a total of $50,000.

1F4 Town House: The Town House's total operating appropriation is proposed to decrease by 1.0% compared to FY20 due to savings resulting from a decrease in overtime expenditures.

FY21 Financial Summary – Expenditures

1F5 Visitors' Center: The Visitors' Center's total operating appropriation is proposed to increase by 64.3% compared to FY20. 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.

1F6 55 Church Street: The 55 Church Street's total operating appropriation for is proposed to increase by 4.3% compared to FY20. 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).

1F7 37 Knox Trail: The 37 Knox Trail's total operating appropriation is proposed to increase by 2.1% compared to FY20. The building is currently being utilized by the School Transportation Department and the Regional Housing Service Office (RHSO).

2A Legal Services: The Legal Services' total operating appropriation is proposed to increase by 37.8% compared to FY20. Proposed legal expenditures are estimated to total $344,585.

3A Finance Administration: The Finance Administration's total operating appropriation is proposed to decrease by 15.9% compared to FY20 primarily due to the separation of the Concord Retirement Board from the Town. In addition, the FY21 budget is proposed to include $3,410 of Finance Committee related expenses.

3B Treasurer-Collector: The Treasurer-Collector's total operating appropriation is proposed to decrease by 1.3% 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 budgeted position's funding.

3C Town Accountant: The Town Accountant's total operating appropriation is proposed to increase by 2.5% compared to FY20. The proposed budget includes $72,100 for audit related expenses.

3D Assessors: The Assessor's total operating appropriation is proposed to increase by 0.3% compared to FY20. The proposed increase is the result of anticipated wage and salary increases as Purchased Services, Supplies, and Other Charges are level funded.

3E Town Clerk: The Town Clerk's total operating appropriation is proposed to increase by 10.4% 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 includes an additional $5,264 for three archives related conferences.

3F Elections: The Elections' total operating appropriation is proposed to increase by 78.6% compared to FY20. 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 include a Town election, State Primary election, and a State/Presidential Final election.

3G Registrars: The Registrars' total operating appropriation is proposed to increase by 8.1% compared to FY20. This account provides resources to register voters, conduct the Annual Town Census, and certify nomination papers and petitions.

4A Planning Administration: The Planning Administration's total operating appropriation is proposed to increase by 6.9% compared to FY20. Since the FY14 budget presentation, the Zoning Board of Appeals budget has been incorporated into the Planning Administration Division's 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).

4B Natural Resources: The Natural Resources' total operating appropriation is proposed to increase by 17.6% compared to FY20. The majority of this increase is the result of a newly proposed Land Manager position ($62,640), which was recommended by Envision Concord Plan.

4C Inspections: The Inspections' total operating appropriation is proposed to decrease by 6.4%. Proposed savings are due to a result in a reduction of Assistant Local Inspector hours as a result of the creation of a new Land Manager position in Natural Resources.

4D Health: The Health's total operating appropriation is proposed to decrease by 1.2% 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). The budget also includes $3,200 for the software maintenance related to the division's use of an electronic food code software system.

4E 141 Keyes Road: The 141 Keyes Road's total operating appropriation is proposed to decrease by 14.8% compared to FY20. This budget includes funding for Purchased Services such as custodial services, utilities, telephone, and other needs to operate the building on an annual basis.

5A Library: The Library's total operating appropriation is proposed to decrease by 0.9% compared to FY20. 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.

5B1 Senior Services: The Senior Services' total operating appropriation is proposed to increase by 6.2% compared to FY20. The increase is primarily a result of proposed wage increases totaling $25,000 to bring certain wage rates more in-line with current market rates.

5B2 Harvey Wheeler Community Center: The Harvey Wheeler Community Center's total operating appropriation is proposed to increase by 4.2% compared to FY20. The proposed budget includes an additional $2,000 for the maintenance of various pieces of building equipment.

5C1 Recreation Services: The Recreation Services' total operating appropriation is proposed to decrease by 2.0% compared to FY20 due to the ending of temporary duties assigned to the Recreation Director. The General Fund is proposed to assume all costs of the position's salary.

5C2 Hunt Recreation Center: The Hunt Recreation Center's total operating appropriation is proposed to increase by 2.8% compared to FY20. This increase is mainly due to a proposed increase in Rideout Fieldhouse expenses totaling $2,250.

5D Human Services: The Human Services' total operating appropriation is proposed to decrease 0.6% compared to FY20. The budget includes the Community Services Coordinator position as well as a proposed minor reduction in Supplies ($150) and Other Charges ($500) expenditures.

5E Veterans Services: The Veterans Services' total operating appropriation is proposed to decrease by 15.9%. This is primarily the result of the predicted decrease in veterans' benefits costs by $15,724 to $38,000 due to the need to serve fewer eligible beneficiaries.

5F Ceremonies and Celebrations: The Ceremonies and Celebrations' total operating appropriation is proposed to increase by 55.7% compared to FY20. 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.

FY21 Financial Summary – Expenditures

6A Police Department: The Police Department's total operating appropriation is proposed to decrease by 5.1% compared to FY20 primarily due to Personnel Services savings. The savings total $258,310 and are mainly the result of new hires due to vacancies from retirements. In addition, the proposed budget includes a request of $51,073 for an additional Dispatcher to increase coverage during overnight hours.

6B Animal Control: The Animal Control's total operating appropriation is proposed to increase by 1.0% compared to FY20 due to the contracted service's increase in cost. 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.

6C Police Fire Station: The Police Fire Station's total operating appropriation is proposed to increase by 2.2% compared to FY20. This budget funds the operations of the Police and Fire Department headquarters at 209 Walden Street.

6D Fire Department: The Fire Department's total operating appropriation is proposed to decrease by 0.6% compared to FY20. The proposed budget includes $145,880 in stabilization funding to lessen the impact of hiring four additional firefighters and their equipment during FY20 to staff the West Concord facility around the clock. In addition, the budget also includes the promotion of four firefighters to lieutenant.

6E Emergency Management: The Emergency Management total operating appropriation is proposed to decrease by 0.4% compared to FY20 due to a minor decrease in Purchased Services.

6F West Concord Fire Station: The West Concord Fire Station's total operating appropriation is proposed to decrease by 16.7% compared to FY20 due to a decrease in Purchased Services. This budget funds the operations of the West Concord Fire Station located at 1201 Main Street.

7A Public Works Administration: The Public Works Administration's total operating appropriation is proposed to increase by 0.2% compared to FY20.

7B Engineering: The Engineering's total operating appropriation is proposed to decrease by 1.7% compared to FY20 due to salary savings resulting from new hires.

7C Highway Maintenance: The Highway Maintenance's total operating appropriation is proposed to increase by 1.0% compared to FY20 due to increases in Purchased Services ($10,068), Supplies, ($6,632), and Other Charges ($1,760).

7D Winter Maintenance: The Winter Maintenance's total operating appropriation is proposed to increase by 2.4% compared to FY20. 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.

7E Parks & Trees: The Parks & Trees' total operating appropriation is proposed to increase by 1.8% compared to FY20. This is primarily due to an increase in Purchased Services ($58,719) and a $9,840 decrease in Supplies for the support and maintenance of several Town parks and fields.

7F Cemetery: The Cemetery's total operating appropriation is proposed to increase by 3.0% compared to FY20. The Cemetery Fund supports the Cemetery Division by providing resources for 65% of all operating expenditures and 100% of all capital improvements.

7G 133 & 135 Keyes Road: The 133 & 135 Keyes Road's total operating appropriation is proposed to increase by 3.7% due to an increase in Custodial Services expenses and other minor Purchased Services.

FY21 Financial Summary – Expenditures

7H1 Road Improvements: The Road Improvements' total appropriation is proposed to be level funded at $100,000 compared to FY20. However, with the addition of $678,000 expected from the State (Chapter 90 Funds) and $1,730,000 in borrowing, the total FY21 planned expenditure is recommended to be $2,508,000.

7H2 Drainage Program: The Drainage Program's total appropriation is proposed to be level funded at $205,000 compared to FY20. The funding plan includes $105,000 for drainage improvements and $100,000 for culvert improvements.

7H3 Sidewalk Management: The Sidewalk Management's total appropriation is proposed to be level funded at $125,000 compared to FY20 for the maintenance of the Town's sidewalks.

7H4 Heavy Equipment: The Heavy Equipment total appropriation is proposed to increase by 3.1% compared to FY20. The funding plan includes $335,000 for the Town's schedule replacement of heavy equipment utilized by Concord Public Works.

7I Street Lights: The Street Lights' total operating appropriation is proposed to decrease by 21.6% compared to FY20 due to use of more energy efficient streetlights that result in electric utility savings.

8 Town Employee Benefits: The proposed Town Employee Benefit's 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.

9 Reserve Fund: As budgets remain tight due to the economic situation with 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, which remains unchanged from FY20.

10 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 to also provide resources for such compensation adjustments for union and non-union staff and to provide funds for collective bargaining agreements that are not settled.

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

12A 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 Health Group, the Town is self-insured for employee health coverage and the cost directly reflects actual claims experienced.

12B 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.

12C 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 Town enterprises (Light, Water, Sewer, Beede Swim & Fitness Center Pool). For FY21, General Fund support is proposed to increase by $11,250 to $300,000.

13 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 injuries on the job. Coverage of unemployment and workers compensation applies to both Town and Concord Public School employees.

14 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 86.1% 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).

15 Social Security & Medicare: The General Fund cost for the Town's share of Social Security and Medicare is projected to increase by 8.4%, 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.

16 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 $3,037,078 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 that 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.

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. In addition, the Town of Concord also plans its debt-financed projects, and these are often larger improvements.

Proposed FY21 Capital Outlay Projects supported within the Levy Limit from Town government departments total $1,787,195. Proposed Borrowing Projects supported within the Levy Limit total $5,250,000, including $4,350,000 for the Town and $900,000 for Concord Public Schools.

Capital Improvement Program FY21 – FY25

FY21 General Fund Component

1. **Borrowing authorizations submitted to the 2020 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 #1-16): **$ 1,787,195**

	$	**1,787,195**

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

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

Total FY21 Proposed Guideline Budget:	**$**	**117,487,390**
Less excluded debt:	**-**	**6,703,046**
Less CCRSD Assessment:	**-**	**20,746,322**
Less MRVTSD Assessment:	**-**	**904,577**
Proposed Budget Net Excluded Debt:	**$**	**89,133,445**

Target Range of 7% to 8% of Net Budget: **$6,239,341** to **$7,130,676**

FY21 Proposed Plan:

Debt Service ("within levy limit" portion):	**$**	**4,350,000**
Capital outlay, Town Departments:		**1,787,195**
Capital outlay, Concord Public Schools:	**+**	**900,000**
Total General Fund Capital Investment:	**$**	**7,037,195**

Resulting % of Total Budget Net Excluded Debt: **7.9%**

FY21 Financial Summary – Capital Outlay

Town Government Capital Budget Warrant Article

If Town Meeting adopts Article 11 - *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
1F1. Facilities Administration	Building Improvements	$79,832
1F3. Resource Sustainability	Conservation Improvements	$155,000
Human Services		
5A. Library	Technology Upgrades	$10,000
Public Safety		
6A. Police Department	Vehicles and Equipment	$165,000
6D. Fire Department	Vehicles and Equipment	$202,363
Public Works		
7B. Engineering	System Improvements	$85,000
7C. Highway Maintenance	Highway Improvements	$40,000
7E. Park and Trees	Park Improvements	$90,000
7H1. Road Improvements	Road Improvements	$100,000
7H2. Drainage Program	Drainage Improvements	$205,000
7H3. Sidewalk Management	Sidewalk Improvements	$125,000
7H4. Heavy Equipment	Vehicles and Equipment	$335,000
Capital Outlay Total		**$1,787,195**

Borrowed Funds

General Government		
1F2. 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		
6D. Fire Department	Ambulance #2 Replacement (2011)	$275,000
	Ladder #1 Refurbishment (2012)	$250,000
Public Works		
7A. Public Works Admin.	Road and Parking Lot Reconstruction	$1,730,000
Concord Public Schools	District Wide Improvements	$900,000
Borrowed Funds Total		**$5,250,000**

FY21 Financial Summary – Capital Outlay

Capital Outlay

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.

1F1 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.

1F3 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.

5A Library: The FY21 CIP proposes to provide the Library with $10,000 for public access computer equipment replacement and other technology related improvements.

6A 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.

6D Fire Department: The Fire Department is proposed to receive $25,000 for miscellaneous equipment replacement, $20,000 for the replacement of one fire vehicle, $15,000 for turnout gear replacement, and $5,000 for self-contained breathing apparatus cylinder replacement. In addition, the Department is also proposed to receive $10,000 for supply hose replacement and $127,363 for the replacement of two fire alarm receivers and decoders.

7B 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.

7C 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.

7E Parks & Trees: The Parks & Trees Division is proposed to receive $22,500 for public shade trees, $62,500 for turf improvements, and $5,000 for small equipment.

FY21 Financial Summary – Capital Outlay

7H1 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 in Chapter 90 State funding, the Town is proposing $2,508,000 in recommended road improvements for FY21.

7H2 Drainage Program: The FY21 CIP proposes a level funding of $205,000 for drainage and culvert improvement on Town roads.

7H3 Sidewalk Management: The proposed FY21 budget calls for the level funding of Town maintenance and sidewalk improvements at $125,000.

7H4 Heavy Equipment: The proposed Public Works budget includes $335,000 in funds for the replacement of equipment at the end of its useful life.

This page is intentionally left blank.

FY21 Financial Summary – Capital Outlay

Capital Outlay Plan

FY21-25 Capital Outlay Plan (General Fund)

Acct #	Ref #	CODE	Item	REFERENCE ONLY FY2020 Requested	FY2020 Recommended	FY21-25 5-yr total requested	FY2021 Requested	FY2021 Recommended	FY2022 Requested	FY2022 Recommended	FY2023 Requested	FY2023 Recommended	FY2024 Requested	FY2024 Recommended	FY2025 Requested	FY2025 Recommended	SUMMARY Total Recommended	SUMMARY Total Deferred
			General Government															
			Information Systems															
1C	A-1		Town-wide Technology Fund	375,000	179,800	1,860,000	200,000	195,000	400,000	215,000	410,000	215,000	420,000	240,000	430,000	240,000	1,105,000	755,000
			Facilities Administration															
1F1	A-2		ADA Compliance	5,000	5,000	45,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	5,000	5,000	25,000	20,000
1F1	A-3		Building Improv - Townwide	505,305	327,776	0											0	0
1F1	A-4		Building Improv - Town House	15,000	12,820	72,820	15,000	12,820	15,000	12,820	15,000	12,820	15,000	12,820	12,820	12,820	64,100	8,720
1F1	A-5		Building Improv - Info Center	5,000	2,381	29,881	10,000	2,381	5,000	2,381	5,000	5,000	5,000	4,881	4,881	4,881	19,525	10,356
1F1	A-6		Building Improv - 55 Church St.	10,000	3,705	46,205	10,000	3,705	10,000	3,705	10,000	10,000	10,000	6,205	6,205	6,205	29,821	16,384
1F1	A-7		Building Improv - 37 Knox Trail	5,000	4,761	47,261	10,000	4,761	10,000	4,761	10,000	10,000	10,000	7,261	7,261	7,261	34,045	13,216
1F1	A-8		Building Improv - 141 Keyes Rd	10,000	7,315	36,500	7,300	7,315	7,300	7,315	7,300	7,315	7,300	12,315	7,300	7,300	41,561	(5,061)
1F1	A-9		Building Improv - Walden St	20,000	12,654	100,000	20,000	12,650	20,000	20,000	20,000	20,000	20,000	12,654	20,000	20,000	85,304	14,696
1F1	A-10		Building Improv - W. Concord	10,000	9,871	50,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	9,871	10,000		39,871	10,129
1F1	A-11		Building Improv - 133/135 Keyes	16,250	8,000	88,750	16,250	8,000	16,250	8,000	16,250	8,000	20,000	13,000	20,000	15,000	51,999	36,751
1F1	A-12		Building Improv - Harvey Wheeler	15,000	13,216	70,000	15,000	13,200	15,000	15,000	15,000	15,000	15,000	14,155	10,000	10,000	67,355	2,645
1F1	A-13		DSX System in Town Buildings	50,000		0											0	0
1F1	A-14		Carpeting - Town House	37,000		0											0	0
1F1	A-15		HWCC - Exterior Steps & Ramp	135,000		0											0	0
1F1	A-16		Hunt Gym - Carpet Replacemnt	35,000		0											0	0
1F1	A-17		Emerson - Courts Resurfacing			100,000							100,000	0			0	100,000
1F1	A-18		Emerson - Splashpad Replacement			110,000							110,000	0			0	110,000
1F1	A-19		Rideout - Bathroom & Building Repairs			30,000							30,000	30,000			30,000	0
1F1	A-20		Facilities - Toro Dingo w/attachments			44,000	44,000										0	44,000
1F1	A-21		Facilities - F-250 Truck			55,000	55,000										0	55,000
			Resource Sustainability															
1F3	A-22		Resource Sustainability Fund	275,000	145,000	1,555,000	305,000	155,000	300,000	288,800	300,000	230,099	325,000	190,000	325,000	167,223	1,031,122	523,878
			Planning & Land Management															
			Planning															
4A	B-1		Zoning Bylaw Recodification										125,000	125,000				
4A	B-2		Vehicle replacement for DPLM	25,000	20,000	75,000	0	0	25,000	15,000	25,000	15,000	25,000	20,000	0		50,000	25,000
			Natural Resources															
5B	B-3		Pond & stream management	15,000	5,000	50,000	10,000	0	10,000	10,000	10,000	10,000	10,000	5,000	10,000	5,000	30,000	20,000
5B	B-4		Agricultural fields improvements	10,000		50,000	10,000	0	10,000	5,000	10,000	10,000	10,000	5,000	10,000	5,000	25,000	25,000
			Human Services															
			Library															
5A	C-1		Library Computer Equipment	10,000	10,000	50,000	10,000	10,000	10,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	45,000	5,000

FY21 Financial Summary – Capital Outlay

Capital Outlay Plan (Continued)

Acct #	Ref #	CODE	Item	FY2020 Requested	FY2020 Recommended	FY21-25 5-yr total requested	FY2021 Requested	FY2021 Recommended	FY2022 Requested	FY2022 Recommended	FY2023 Requested	FY2023 Recommended	FY2024 Requested	FY2024 Recommended	FY2025 Requested	FY2025 Recommended	Total Recommended	Total Deferred
			Public Safety															
			Police Department															
6A	D-1		Police Vehicles	105,000	105,000	642,000	140,000	140,000	105,000	105,000	140,000	140,000	105,000	105,000	152,000	152,000	642,000	0
6A	D-2		Public Safety Equipment	25,000	25,000	145,000	25,000	25,000	30,000	30,000	30,000	30,000	30,000	60,000	30,000	30,000	175,000	(30,000)
6A	D-3		Bulletproof Vest Replacement			25,000					25,000	25,000					25,000	0
6A	D-4		Computer/Modem Upgrades	5,000	5,000	25,000	5,000		5,000		5,000		5,000		5,000		0	25,000
6A	D-5		Cruiser Laptop Replacement	40,000	40,000	0											0	0
6A	D-6		Axon Body Cameras	35,000		35,000	35,000										0	35,000
6A	D-7		Axon Vehicle Cameras	13,000		13,000	13,000										0	13,000
6A	D-8		AED Defibrillator Replacement	10,200	10,200	0											0	0
			Fire Department															
6D	D-9		Miscellaneous Equipment	25,000	25,000	125,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	125,000	0
6D	D-10		Fire Vehicles			150,000	25,000	20,000	50,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	120,000	30,000
6D	D-11		Turnout gear replacement	15,000	15,000	81,000	18,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	18,000	15,000	75,000	6,000
6D	D-12		SCBA	5,000	0	240,000	0	0	30,000	15,000	20,000	20,000	20,000	20,000	170,000	170,000	225,000	15,000
6D	D-13		SCBA Cylinder Replacement			29,000	6,000	5,000	6,000	6,000	5,000	5,000	6,000	5,000	6,000	6,000	27,000	2,000
6D	D-14		Supply hose replacement			10,000	10,000	10,000									10,000	0
6D	D-15		Medical equipment upgrade			110,000			25,000	25,000	50,000	50,000	15,000	15,000	20,000	20,000	110,000	0
6D	D-16		Upgrade Community AED's			15,000			15,000	15,000							15,000	0
6D	D-17		Breathing Air Compressor			35,000					35,000	35,000					35,000	0
6D	D-18		Fire Alarm Receiving Equipment			265,000	160,000	127,363					0		105,000	105,000		
			PUBLIC WORKS															
			Engineering															
7B	E-1		GIS System	20,000	20,000	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	100,000	0
7B	E-2		Sustainable Infastructure	25,000	25,000	125,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	125,000	0
7B	E-3		NPDES Permit Compliance	10,000	10,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000	0
7B	E-4		Traffic Control Devices	20,000	10,000	100,000	20,000	10,000	20,000	10,000	20,000	10,000	20,000	10,000	20,000	20,000	60,000	40,000
7B	E-5		Street sign replacement	20,000	20,000	100,000	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															
7C	E-6		Guardrail Replacement	20,000	15,000	100,000	20,000	15,000	20,000	15,000	20,000	15,000	20,000	15,000	20,000	15,000	75,000	25,000
7C	E-7		Small Equipment	7,500	5,000	37,500	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	25,000	12,500
7C	E-8		Fuel Dispenser	20,000	0	20,000	20,000	20,000									20,000	0
			Parks & Trees															
7E	E-9		Public Shade Trees	40,000	25,000	240,000	40,000	22,500	50,000	25,000	50,000	25,000	50,000	35,000	50,000	35,000	142,500	97,500
7E	E-10		Turf Improv. / Park Rehab.	100,000	62,500	500,000	100,000	62,500	100,000	50,000	100,000	50,000	100,000	50,000	100,000	50,000	262,500	237,500
7E	E-11		Small Equipment	7,500	5,000	37,500	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															
7H1	E-12		Road Reconstruction	100,000	100,000	540,000	100,000	100,000	110,000	100,000	110,000	100,000	110,000	110,000	110,000	110,000	520,000	20,000
7H2	E-13		Drainage Improvements	105,000	105,000	565,000	105,000	105,000	115,000	110,000	115,000	110,000	115,000	110,000	115,000	110,000	545,000	20,000
7H2	E-14		Culvert Improvement	100,000	100,000	540,000	100,000	100,000	110,000	102,500	110,000	102,500	110,000	105,000	110,000	105,000	515,000	25,000
7H3	E-15		Sidewalks - Maintenance	125,000	125,000	625,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	625,000	0
7H4	E-16		Vehicles and Heavy Equipment	375,000	325,000	2,275,000	415,000	335,000	495,000	350,000	420,000	350,000	490,000	375,000	455,000	375,000	1,785,000	490,000
			GENERAL FUND TOTAL	2,956,755	1,945,000	12,465,417	2,354,550	1,787,195	2,414,550	1,861,283	2,418,550	1,935,734	2,763,300	2,013,163	2,639,467	2,093,690	9,333,702	2,866,715
			Target	1,945,000	1,945,000	9,693,565	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	10,110,867	-564,855	-2,500	-553,267	0	-482,816	0	-750,137	0	-545,777	0	359,863	-2,866,715

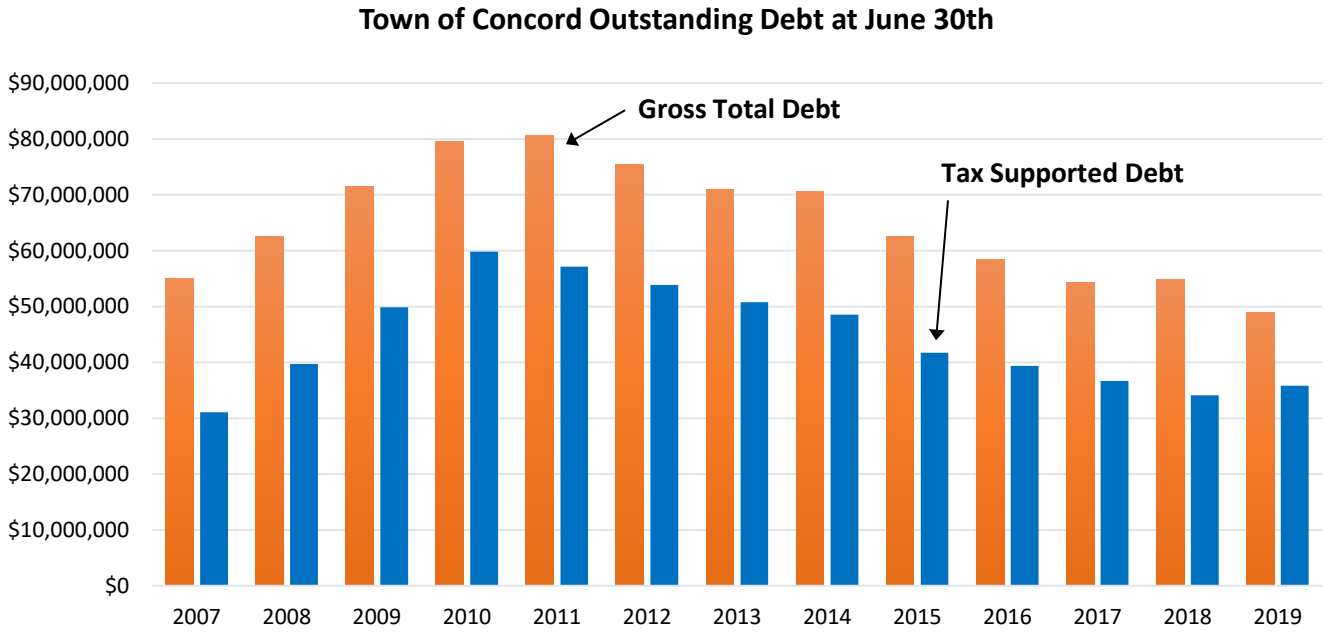
FY21 Financial Summary – Debt

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 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.



***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

	adopted	plan					
Fiscal Year of Planned Long-term Debt Issuance	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY21-25 Total
Annual Town Meeting Year	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/Acqusition 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					
Fiscal Year of Issuance	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY21-25
Annual Town Meeting Year	2019	2020	2021	2022	2023	2024	Total
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	16,000,000
Public Safety Complex						20,000,000	20,000,000
Municipal Offices					0		0
Concord Public Schools - Middle School Building	1,500,000		90,000,000				90,000,000
Debt Exclusion Total	$1,500,000	$0	$94,000,000	$4,000,000	$4,000,000	$24,000,000	$126,000,000

Enterprise Fund Capital

Water Enterprise Fund							
Keyes Road site & covered storage (Water & Sewer)		$500,000					500,000
Water Main Replacement	4,000,000						0
Sewer Enterprise Fund							
Keyes Road site & covered storage		$100,000					100,000
Beede 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	$152,650,000

This page is intentionally left blank.

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							
					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
				58,382,967								
2017	10,035,000	14,108,568	1,718,477	54,309,399	2,430,000	255,973	82,529	17,265	830,000	109,386	8,668,800	866,389
2018	6,035,000	8,128,674	1,559,098	52,215,725	2,495,000	285,993	84,196	15,598	715,000	108,623	2,580,000	704,642
2019	5,625,000	7,949,084	1,687,531	49,891,641	2,549,375	402,523	266,522	93,959	650,000	127,738	2,320,000	673,670
2020		8,169,489	1,702,670	41,722,153	2,700,000	501,773	262,632	88,161	725,000	144,285	2,275,000	596,395
2021		7,520,748	1,445,183	34,201,404	2,205,000	423,151	264,403	79,391	575,000	118,120	2,250,000	517,570
2022		6,956,061	1,174,866	27,245,344	1,916,300	331,401	266,209	68,835	551,700	93,970	2,229,000	439,420
2023		5,767,753	926,644	21,477,591	1,325,000	250,249	268,052	58,242	435,000	70,352	2,060,000	363,185
2024		5,272,381	721,971	16,205,210	1,080,000	189,099	269,932	47,612	270,000	53,102	2,030,000	292,195
2025		4,994,706	531,536	11,210,505	905,000	140,749	266,850	36,945	270,000	42,002	2,003,000	215,505
2026		4,547,636	381,235	6,662,869	865,000	101,299	268,806	26,488	265,000	31,002	1,605,000	163,775
2027		3,467,865	237,430	3,195,004	680,000	62,649	170,000	17,000	215,000	20,552	1,255,000	115,650
2028		2,195,004	129,351	1,000,000	522,974	33,849	170,000	8,500	212,030	11,752	1,250,000	71,250
2029		1,000,000	43,250	(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	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

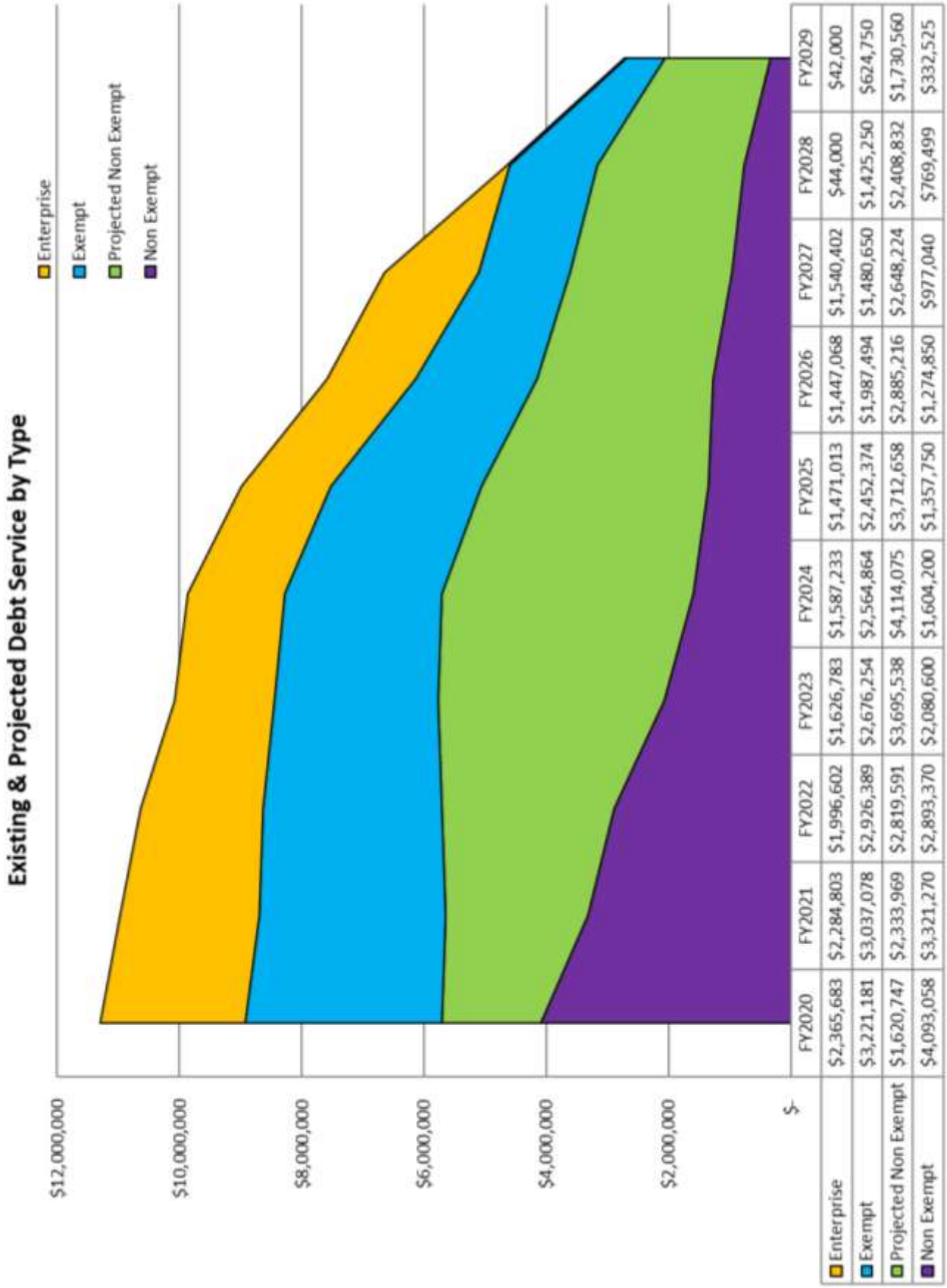
Projected as of June 30, 2019:	5 yrs	10 yrs
Debt Retirement - all	86.0%	100.0%
Debt Retirement - tax supported only	85.8%	100.0%

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

(Continued)

Revenue Supported Annual Debt Service								subtotals		
Water		*Sewer*		*Betterment (WPAT loans)*		*Light (including Telecom)*		Tax-supported		
Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	*within Limit*	*Excluded*	Revenue-supported
								0	0	0
441,200	94,730	609,516	134,225	291,523	26,891	755,000	213,618	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	2,698,721
485,000	94,435	618,831	105,849	296,856	24,294	762,500	165,063	3,729,636	3,354,151	2,552,828
520,000	87,216	647,570	102,377	229,287	18,942	810,000	163,521	4,071,058	3,222,188	2,578,913
520,000	68,385	659,036	88,007	232,309	16,184	815,000	134,375	3,321,271	3,111,364	2,533,296
408,000	49,435	670,734	73,309	224,118	13,371	690,000	105,125	2,893,371	3,003,464	2,234,092
260,000	33,365	627,668	59,125	227,033	10,501	565,000	81,625	2,080,601	2,749,479	1,864,317
252,000	23,315	637,843	45,700	167,606	7,573	565,000	63,375	1,592,201	2,639,739	1,762,412
217,000	14,995	627,265	32,129	170,591	4,586	535,000	44,625	1,357,751	2,522,300	1,646,191
215,000	8,300	639,936	19,457	153,894	1,539	535,000	29,375	1,262,301	2,064,069	1,602,501
155,000	1,550	652,865	6,529	0	0	340,000	13,500	978,201	1,557,650	1,169,444
0	0	0	0	0	0	40,000	4,000	780,605	1,499,750	44,000
0	0	0	0	0	0	40,000	2,000	299,250	702,000	42,000
4,038,200	581,597	6,999,078	788,098	2,287,380	148,175	7,240,000	1,212,890	29,596,221	39,445,573	23,295,418

FY21 Financial Summary – Debt



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Enterprise	$2,365,683	$2,284,803	$1,996,602	$1,626,783	$1,587,233	$1,471,013	$1,447,068	$1,540,402	$44,000	$42,000
Exempt	$3,221,181	$3,037,078	$2,926,389	$2,676,254	$2,564,864	$2,452,374	$1,987,494	$1,480,650	$1,425,250	$624,750
Projected Non Exempt	$1,620,747	$2,333,969	$2,819,591	$3,695,538	$4,114,075	$3,712,658	$2,885,216	$2,648,224	$2,408,832	$1,730,560
Non Exempt	$4,093,058	$3,321,270	$2,893,370	$2,080,600	$1,604,200	$1,357,750	$1,274,850	$977,040	$769,499	$332,525

Potential Debt Exclusion projects

In addition to the General Fund portion of the Five-Year Debt Plan shown on the preceding pages to be financed within the Property Tax Levy Limit, there are projects under active consideration or emerging in long-range planning which would need to be considered for funding subject to debt exclusion ballot approval – where the property tax levy to cover debt service would be apart from and in addition to the Levy Limit. These projects are discussed further in the memorandum below:

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
Senior Management Team

Date: September 23, 2019

Re: Facilities Assessment & Master Plan – Municipal Priorities

Members of the Town's Senior Management Team (SMT) met on Thursday, August 29 to discuss the presentation made by TBA Architects to the Select Board on Monday, August 26, 2019. The focus of SMT's meeting was to prioritize our specific facility needs and to create consensus among the group regarding next steps and funding recommendations as the initial planning phases for the FY21 budget season begins.

The TBA assessment identified significant deficiencies in many of the Town's municipal administrative and operational facilities. Outdated and inefficient heating and cooling systems are abundant within several buildings and efforts to expand administrative and workspaces within building envelopes have fallen short. TBA detailed concepts related to the renovation of each existing facility and included the possibility of moving certain operations to new locations and buildings. TBA estimates that renovations of this scale could cost between $100,000,000 to $133,615,000 depending on whether the Town chose to renovate certain facilities in-place or to relocate them completely.

In thinking about this as a group, the SMT recognized that the potential costs cited above are not sustainable given the other capital needs that must be addressed. The Team decided to rank and prioritize a series of realistic and manageable facilities projects that will help alleviate some Town-wide space constraints while being mindful of the current and projected debt service obligations. The goal is

to increase the Town's overall efficiency while allowing for more energy efficient and sustainable building solutions within the majority of municipal buildings.

MUNICIPAL BUILDING PROJECT PRIORITIES

1. New construction Concord Middle School. The deficiencies in the existing middle school buildings have been detailed in the Statement of Interest (SOIs) that have been submitted to the Massachusetts School Building Authority (MSBA). Town Meeting has appropriated funds to advance this project and a building committee is already working to bring it to the town for approval in 2020.
2. New Construction Public Safety Building in a new location for Police & Fire Depts. A new site is recommended because the existing facility is effectively landlocked, in the floodplain, and renovation is not an efficient option. Potential sites will be limited by projected response times to all areas of town. Ideally, a suitable site near one of the current stations will be identified and the station that is not replaced will be maintained as a sub-station.
3. Replacement of the existing salt shed at Concord Public Works. The current shed stores approximately 900-1,000 tons; the goal would be to create a structure that could store between 2,000-2,500 tons. Renovation of that area, both for emergency services and storm management, is CPW's current highest priority.
4. Major Phased Renovations of the Public Works Dept. at their existing Keyes Rd. Campus Renovation and/or redesign of CPW Administrative and Water-Sewer spaces is noted as CPW's second-highest priority. Modest renovations are needed in some spaces where others will likely require more in-depth construction and design work in order to ensure accessibility compliance and overall functionality. CPW has a strong interest in working on office plans and layouts which also add storage areas.
5. CPW's third priority surrounds the need for a comprehensive plan to construct new covered storage bays for CPW's vehicles and fleet maintenance in order to reduce equipment weatherization, erosion and the need to keep trucks idling during inclement weather.
6. Renovations to the existing Walden St. Public Safety Building (when/if a new Public Safety Bld. is complete) with a goal of maintaining fast public safety response times while creating additional administrative and storage space that could alleviate constraints in other facilities.

RELOCATION OF PUBLIC SAFETY BUILDING – ADVANTAGES

- Police and Fire benefit from being in the same facility as it builds trust and teamwork between the units and helps with more consistent responses and operational procedures for the community and members of the general public.
- Streamlined HVAC and operational systems which are energy-efficient, sustainable and in-line with the community's goals for GHG reductions.
- Increased parking for both members of the public and staff; ability to host and offer larger and regional training sessions for staff and members of the community.
- Safer conditions for both officers, detectives and evidence storage by creating individual sections which can be locked and accessed only by authorized personnel.
- Creation of a code-compliant sally port where prisoner exchange and/or suspect bookings are completed in secure and confidential manners.
- Compliant holding facilities for those who are being detained.
- Compliant storage creation to replace existing exterior storage areas for seized property, cars and auto body parts.

- Sustainable and self-contained decontamination areas for fire vehicles and gear after usage and exposure.
- Training room and large meeting areas for roll-call, incident briefing and debriefing and community forums.

The Police Department would like to begin the formal process of becoming an accredited agency. It is likely that the state of their facility would prove a hindrance in their efforts. A modern, complaint and fully sustainable building would substantially increase their ability to achieve accreditation.

RENOVATION OF CPW AT KEYES RD. CAMPUS

The existing Keyes Rd. site is not ideal; however, constructing a central CPW in a new location was estimated to cost approximately $46,164,000 *(not including the cost of land and/or building acquisition; numbers are based on 2019 construction dollars).* Additionally, the current site is central to the overall community and moving CPW to a different and less desirable location that comes with a nearly $50M price-tag seemed both unreasonable and inconsistent with the Town's sustainability principles. With this in mind, the SMT reviewed the scope and estimates relative to TBA's renovation recommendations. To accomplish the number of projects outlined by TBA, CPW would be forced to move to another location during their site's construction and the overall cost estimate for a total renovation on their existing campus was estimated to cost a total of nearly $30M.

CPW received $150,000 to conduct a feasibility study regarding improvements to and on their campus. SMT's recommendation is the CPW be permitted to begin the process of soliciting firms to conduct additional feasibility and/or design analysis expanding upon TBA's site analysis. The goal would be to create a phase-specific cost analysis and project planning timeline for the DPW site which CPW leadership could incorporate into the Town-wide Capital Planning budget. Absent the study referenced above, the salt shed replacement should proceed as a standalone project.

RENOVATION OF WALDEN ST. PUBLIC SAFETY BUILDING

If the public safety complex is located to a new site, the existing Walden Street facility could be repurposed for both continued public safety and other municipal uses. This could include moving a number of other Departments and/or Divisions into renovated spaces of the building. Interior changes may be made to retrofit the building for a number of municipal uses.

Proposed uses and improvements could include:

- Renovation of the fire-side of the building for use as a smaller sub-station to replace the West Concord facility (1.5 bays)
- Retro-fitting former fire department garage bays for use by the Facilities Department for vehicle and equipment storage and workshop areas (2 bays).
- Increasing temperature-controlled storage areas in the building's interior for fire, police and facilities storage.
- Retro-fitting existing police garage for use as vehicle storage for other departments.
- Renovating the second and third floor office areas in order to aide in the possible relocation of other town departments which may include: Facilities, Sustainability, Public Information and/or PEG-Cable Services.
- Demolishing certain areas of the existing building envelope to allow additional parking spaces for staff, citizens and deliveries.

No planning or formal conversations have taken place surrounding who may occupy the vacated Walden Street space. Additional feasibility studies and organizational analysis would have to occur in order to allow for an informed decision making process to take place. The above proposals are meant for illustrative purposes only.

‘SPACE-MINING’ OF THE EXISTING TOWN HOUSE

Several years ago, the Town was allocated a sum of $700,000 for interior renovations to the Town House. The plan, at that time, was to extend the elevator to the unfinished third floor in order to allow unfettered access to the Town’s files. It was thought that use of the third floor for additional offices could be feasible and expansion could be budgeted over time. However, after hiring a firm in 2017 to conduct a feasibility study relative to the elevator project, it was determined that altering the existing elevator would require structural changes within the historic Town House roofline and would also cost several hundred thousand dollars. The plan was abandoned in lieu of more cost-effective reconfiguring of existing finished areas, or space-mining, which would increase office security and functionality without requiring large sums of money.

The team discussed this during the 8/29 meeting and determined that the best course of action at this time would be to solicit TBA Architects, who are currently in the process of completing the town-wide comprehensive facilities study, to create an architecturally sound construction plan that could be used to procure construction services for a first floor renovation project for the Finance Department. The team determined that moving ahead with a smaller remodeling project in the Town House could be accomplished in conjunction with CPW’s feasibility study during this fiscal year as the Town House is currently funded.

DEBT SERVICE PROJECTIONS

In reviewing the projects cited above, the SMT was shown the current level of debt service as well as projections that contemplate the cost of the new middle school. The SMT agreed that the priorities would need to be sequenced to minimize the impact on taxpayers and spikes in debt service payments. In FY25, the first of the elementary school projects will be paid off, and by the end of FY29, all existing exempt debt for school buildings will have been satisfied, potentially creating opportunities to fund these projects.

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
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		07-ATM-2019	Municipal Building Renovations	$ 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	396	21(3)-ATM-2018	Fire Engine Replacement, #5 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		07-ATM-2019	Road Improvement Program 2020	$ 800,000.00			$ 800,000.00			$ 800,000.00
within levy		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		07-ATM-2019	Library, Furniture, Fixtures & Equipment	$ 550,000.00			$ 550,000.00			$ 550,000.00
within levy		21(5)-ATM-2018	Parking Lot Improvements, HWCC	$ 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		12-ATM-2019	Concord Public School Renovations	$ 900,000.00			$ 900,000.00			$ 900,000.00
within levy	403	07-ATM-2019	Land Acquisition for Open Space	$ 100,000.00			$ 100,000.00	0030-180-175-0403		$ 100,000.00
within levy	416	25-ATM-2018	Gerow Land Purchase	$ 2,500,000.00	$ (2,135,900.00)	$ (364,100.00)	$ -		issued 06/20/19	
within levy	402	07-ATM-2019	Park Improvements, Gerow	$ 600,000.00			$ 600,000.00	0030-122-123-0402		$ 350,000.00
within levy	407	07-ATM-2019	Park Improvements, White Pond	$ 600,000.00			$ 600,000.00	0030-122-123-0407		$ 350,000.00
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	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	
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)	$ -	0060-440-440-0345	$400k Bond Issued 5/21/15; $12.5k Bond Issued 5/19/16; balance issued 06/20/19	
Enterprise		01-SMT-18	Land Acquisition, WR Grace	$ 150,000.00	$ (138,000.00)	$ (12,000.00)	$ -		issued 06/20/19	
Enterprise	350	48-ATM-2013	Telecommunications	$ 1,000,000.00	$ (938,000.00)	$ (62,000.00)	$ -	0073-000-000-0350	$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		
Enterprise	381	28-ATM-2016	Water System Improvements, Reservoir Improvements	$ 965,000.00	$ -	$ -	$ 965,000.00	0061-450-450-0381		
Enterprise	382	28-ATM-2016	Water System Improvements, Nagog Water Intake	$ 1,870,000.00	$ -	$ -	$ 1,870,000.00	0061-450-450-0382		
Enterprise		43-ATM-2019	Water Main Replacement	$ 4,000,000.00			$ 4,000,000.00			
Enterprise	388	24-ATM-2017	Telecommunications	$ 1,000,000.00	$ -	$ -	$ 1,000,000.00	0073-000-000-0388		
Enterprise	389	26-ATM-2017	Smart Grid Improvements	$ 3,000,000.00	$ -	$ -	$ 3,000,000.00	0062-460-460-0389		

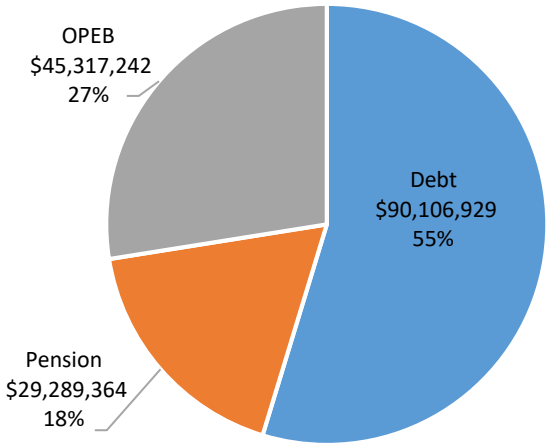
FY21 Financial Summary – Liabilities

Major Liabilities Overview

Concord's major outstanding liabilities result 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 (CCRSD).

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



Types of Liabilities:

1. **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.
2. **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 are not covered by the State Teachers Retirement System.
3. **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.

As of June 30, 2019, Concord's total major liabilities were valued at $164,713,535 with the General Fund responsible for the majority of the total obligations.

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

FY19 Liabilities	Debt	Pension	OPEB	Total
General Fund	$35,841,883	$23,415,893	$32,401,963	$91,659,739
Enterprise and Other	$14,049,756	$3,587,869	$3,223,064	$20,860,689
Total Direct Town Liabilities	$49,891,639	$27,003,762	$35,625,027	$112,520,428
CCRSD Assessment @76.10% (1)	$40,215,290	$2,285,602	$9,692,215	$52,193,107
Total	**$90,106,929**	**$29,289,364**	**$45,317,242**	**$164,713,535**

(1) *The CCRSD Assessment Percentage as well as Debt information is as of June 30, 2019. Pension and OPEB liability information is as of June 30, 2018 due to data not being available before the printing of this budget book.*

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.

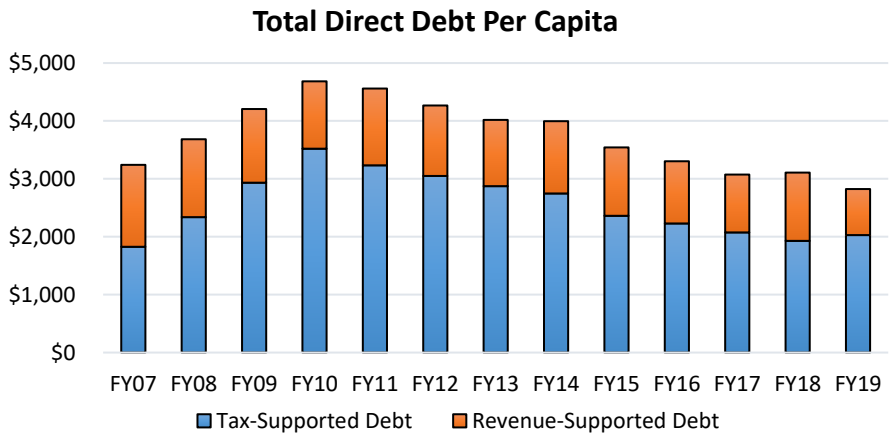
All borrowed funds are guaranteed by the full faith and credit of the Town, but borrowing for enterprise related projects are expected to be repaid from enterprise user fees rather than from tax-supported resources. Furthermore, some tax-supported debt-funded projects are voted on by the electorate as 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 deb and 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

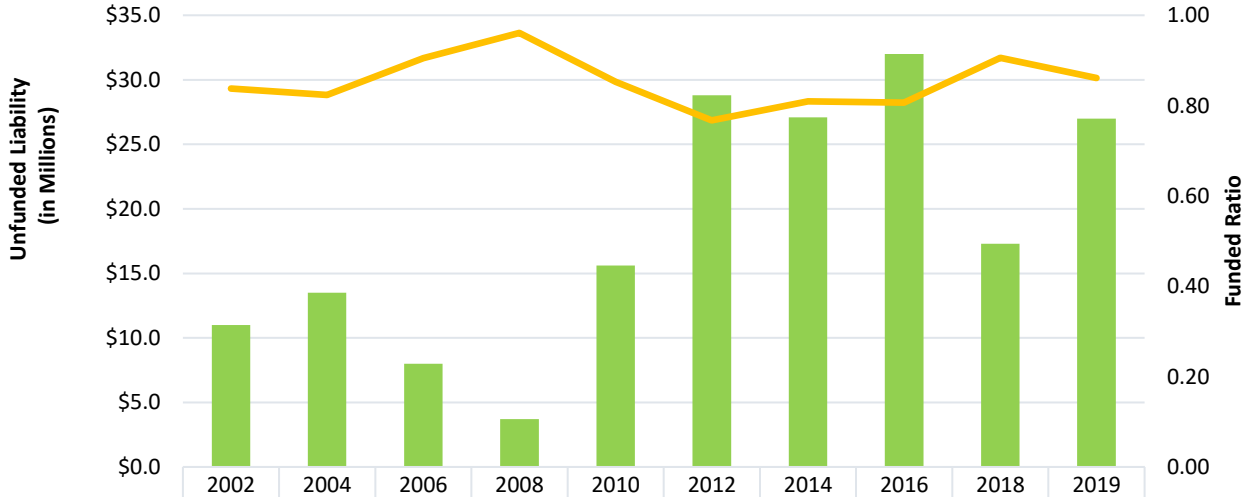
Pension

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 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 a 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.



	2002	2004	2006	2008	2010	2012	2014	2016	2018	2019
NPL	$11.0	$13.5	$8.0	$3.7	$15.6	$28.8	$27.1	$32.0	$17.3	$27.0
Funded Ratio	0.84	0.82	0.90	0.96	0.85	0.77	0.81	0.81	0.91	0.86

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)

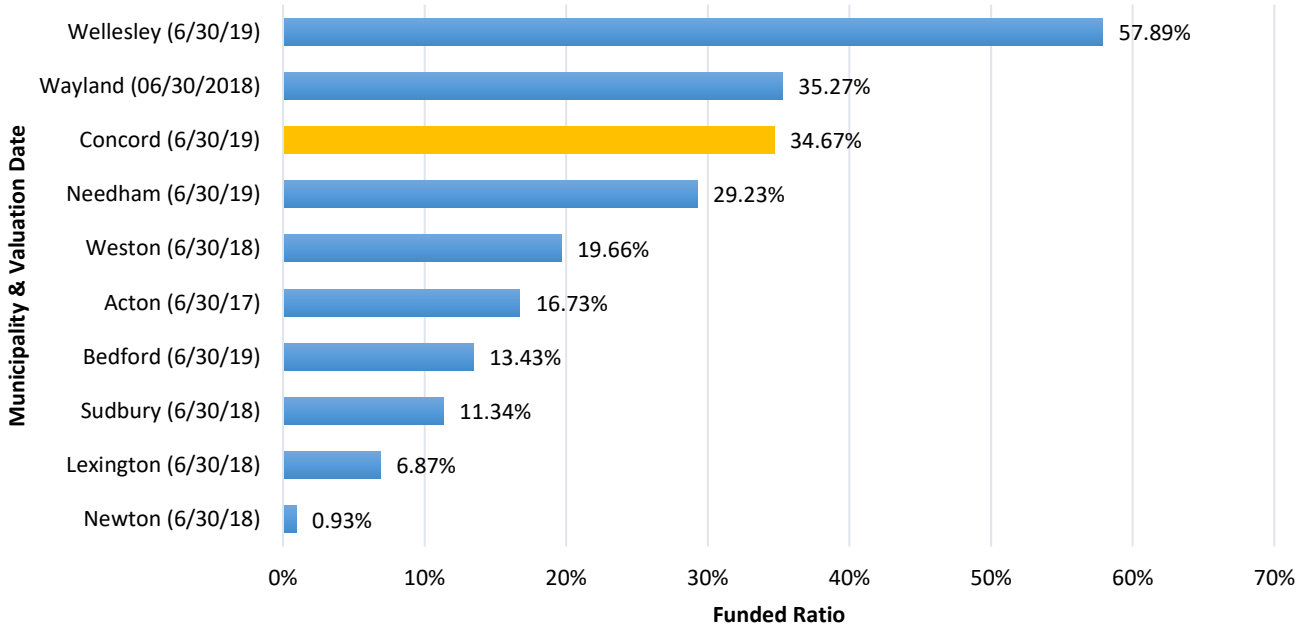
Other Post-Employment Benefits (OPEB) consists of health care and other benefits for retirees, spouses, and survivors.

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 to other peer municipalities.

OPEB Funded Ratios
(based on CAFR and town website data as of 1/9/20)



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.

This page is intentionally left blank.

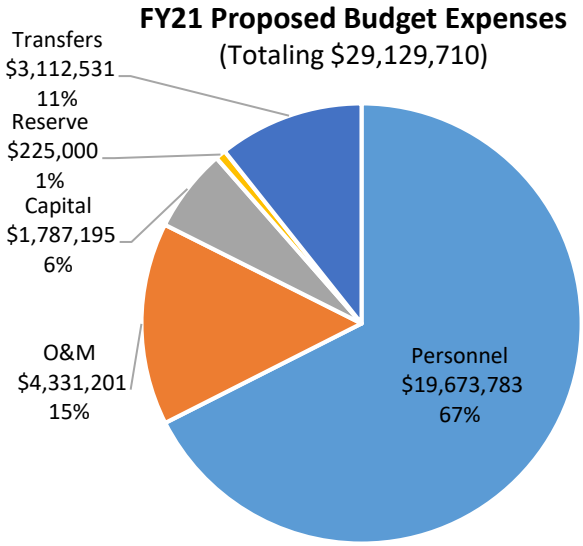
Town Government

This page is intentionally left blank.

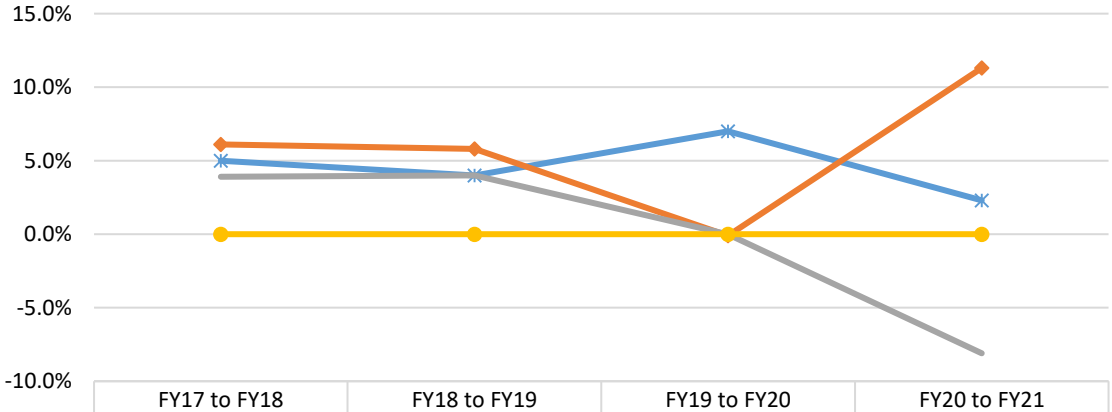
Town Government

Town Government Overview

The FY21 Town Government General Fund Appropriated Budget is $26,017,178. After including funds transferred in by the Town's Enterprise Funds and other sources, the Total Budget is $29,129,710. The FY21 General Fund Budget is proposed to increase $717,666 or 2.84%, with personnel expenses increasing by $435,656 or 2.26%, operations and maintenance (O&M) increasing by $439,815 or 11.30%, and capital decreasing by $157,805 or 8.11%. The FY21 Total Town Government Appropriation is proposed to increase by $423,062 or 1.47%.



As noted earlier, the FY21 General Fund Budget is proposed to increase $717,666 or 2.84%, with personnel expenses increasing by $435,656 or 2.26%, operations and maintenance (O&M) increasing by $439,815 or 11.30%, and capital decreasing by $157,805 or 8.11%. The Reserve Fund is proposed to be level funded at $225,000. Over the last three fiscal years, Personnel Services has had continued increases ranging from 4.0% to 7.0%. Operations



	FY17 to FY18	FY18 to FY19	FY19 to FY20	FY20 to FY21
Personnel Services	5.0%	4.0%	7.0%	2.3%
O & M	6.1%	5.8%	-0.1%	11.3%
Capital Outlay	3.9%	4.0%	0.0%	-8.1%
Reserve Fund	0.0%	0.0%	0.0%	0.0%

and Maintenance over the same three-year period has fluctuated due to a decrease following the end of FY17. FY21 is proposing an 11.3% increase compared to FY20. Capital Outlay maintained steady growth until FY20 where it was level funded compared to FY19. Due to budget constraints, Capital Outlay is proposed to decrease by 8.1% due to the creation of a centralized Facilities Administration, which resulted in an increase in Operations and Maintenance expenses as those funds are proposed to support non-capital related expenses such as supplies and services.

Town Government (Accounts 1 - 34) - *Expense Categories by Function*

	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Proposed
General Government				
Personnel	$ 1,616,464	$ 1,960,817	$ 2,528,608	$ 2,512,886
O&M	1,359,295	1,592,919	1,299,489	1,513,762
Capital	502,973	271,936	297,524	429,832
Reserve	-	-	-	-
Subtotal	$ 3,478,732	$ 3,825,672	$ 4,125,621	$ 4,456,480
Finance				
Personnel	1,605,678	1,739,191	2,010,489	1,944,709
O&M	398,579	408,744	406,143	428,883
Capital	110,795	2,900	-	-
Reserve	-	-	-	-
Subtotal	$ 2,115,052	$ 2,150,836	$ 2,416,632	$ 2,373,592
Planning & Land Management				
Personnel	1,414,781	1,415,919	1,573,566	1,580,378
O&M	231,891	251,752	231,665	278,562
Capital	57,624	41,333	25,000	-
Reserve	-	-	-	-
Subtotal	$ 1,704,296	$ 1,709,004	$ 1,830,231	$ 1,858,940
Human Services				
Personnel	2,079,735	2,248,717	2,887,526	2,893,522
O&M	781,243	803,871	629,613	641,597
Capital	71,034	113,903	10,000	10,000
Reserve	-	-	-	-
Subtotal	$ 2,932,011	$ 3,166,491	$ 3,527,139	$ 3,545,119
Public Safety				
Personnel	8,274,175	8,578,417	9,816,420	9,515,912
O&M	795,406	836,916	677,052	696,351
Capital	450,436	538,144	225,200	367,363
Reserve	-	-	-	-
Subtotal	$ 9,520,017	$ 9,953,478	$ 10,718,672	$ 10,579,626
Public Works				
Personnel	2,644,122	2,472,099	3,040,492	3,007,401
O&M	1,395,954	1,262,830	1,413,099	1,518,552
Capital	1,291,517	1,121,428	992,500	980,000
Reserve	-	-	-	-
Subtotal	$ 5,331,592	$ 4,856,357	$ 5,446,091	$ 5,505,953
Unclassified & Joint				
Personnel	701	560	407,262	575,000
O&M	15,000	10,000	10,000	10,000
Capital	-	-	-	-
Reserve	-	-	225,000	225,000
Subtotal	$ 15,701	$ 10,560	$ 642,262	$ 810,000
Town Government Total	**$ 25,097,402**	**$ 25,672,397**	**$ 28,706,648**	**$ 29,129,710**

Town Government

Tutorial

Each Town Government section is broken down into several segments of information presenting both financial, structural, and performance information. Each section, which includes General Government, Finance, Planning and Land Management, Human Services, Public Safety, Public Works, Unclassified, etc., is initially explained through a Department Overview that highlights the following information:

- **Mission Statement:** Provides overarching purpose of department and its divisions.
- **Organizational Chart:** Provides a brief representation of the department's personnel structure.
- **Responsibilities:** Provides a summary of the department and division activities and duties in service to residents and other Town functions.
- **Overview:** Describes the basic purpose of each department, personnel responsible for its oversight and management, and its relationship to the Town Manager and committees.
- **Accomplishments:** Describes previous completed fiscal year's achievements.
- **Performance:** Describes and displays information measuring the department's overall performance through the use of metrics such as survey data, industry standards, and other gathered figures.
- **Proposed Fiscal Year Goals:** Outlines goals established by department head and division managers to be completed during a budget book's fiscal year.
- **Long-Term Plans:** Presents ideas and goals that the department and division managers are looking to plan and achieve over the next several fiscal years.
- **Personnel Summary:** Breaks down personnel information for each department by organizing it by division, position title, position full-time equivalent value, and proposed position wages and salary.

Following the completion of the Department Overview, the following sections analyze the department at a division level perspective. This view displays the following information:

- **Fiscal Year Budget Highlights:** Describes changes in the division's total appropriation, General Fund support, and any significant changes in operating expenses.
- **Division Financial Overview:** Displays through a table the division's operating and capital expenditures. Two years of actual data are presented along with the current fiscal year and the proposed recommended budgeted expenses.
    - *Operating*
        - Personnel Services – Staffing and other related costs.
        - Purchased Services – Commonly utility bills, professional services, maintenance, and any other contractual agreement.
        - Supplies – Basic items and small equipment needed to sustain operations.
        - Other Charges – Miscellaneous items, memberships, transportation, and conference registrations.
    - *Capital*
        - Capital Outlay – Items that are commonly estimated to be $5,000 and a have a useful life of at least two years and purchased through General Fund outlay.
        - Borrowed Funds – Items that are estimated to be over $100,000 and have a useful live of at least five years and purchased through debt.

- **Division Funding Sources:** Displays in two pie charts the division's Operating Funding sources (General Fund, Enterprise Funds, and Other Sources) and split between Operating, Capital Outlay, and use of any Borrowed Funds.

In terms of personnel services costs, five different categories could make up a division's expenses. They included the following personnel expenditures:

- **Full Time Position (5111):** A position that requires 37.5 to 40 hours per week.
- **Part Time Position (5112):** A position that requires less than 40 hours per week but more than 20.
- **Limited Status Position (5115):** A position that is under 20 hours per week.
- **Temporary Status (5120):** A full time or part time position for a temporary period of time.
- **Overtime (5130):** Compensation for employees working longer than their specified weekly hours

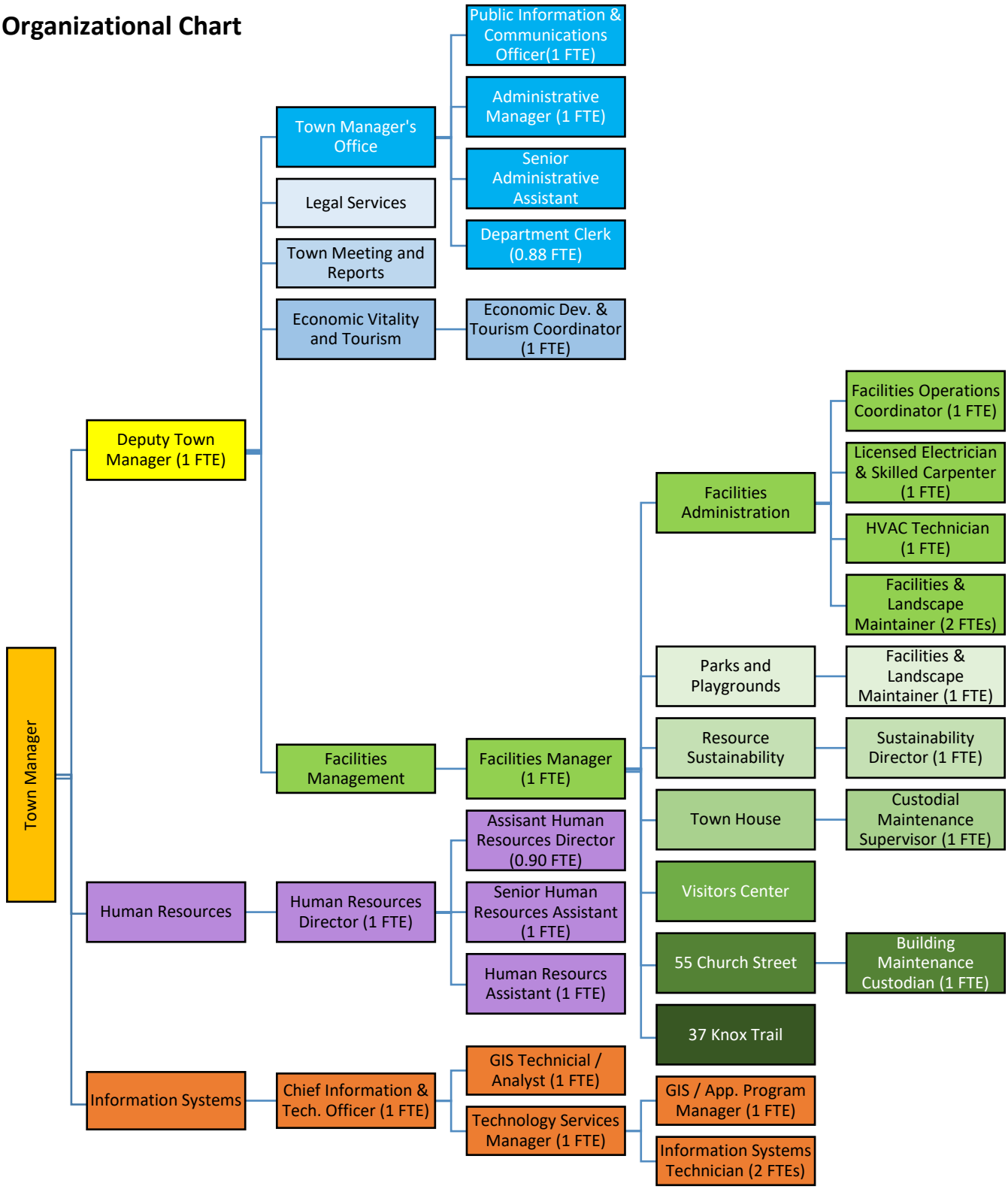
This page is intentionally left blank.

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 Town-wide executive, administrative and policy-setting duties established by Massachusetts statutes, the Town Charter, and Concord's bylaws.

Town Meeting and Reports: The Town Meeting and Reports account provides funds used to organize and accomplish Town Meeting and to produce the required 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 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 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 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 that include 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.

Legal Services

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.

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

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. This includes 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 that 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

- ☑ Welcomed a new Town Manager, Stephen Crane, after the former manager, Chris Whelan, retired from service after 26 years of services in Concord.
- ☑ Received the prestigious *Kenneth Pickard Community Innovation Award*, which is given to three communities each year by the Massachusetts Municipal Association (MMA). Concord was recognized in 2020 for successfully running a virtual meeting platform for community involvement in meetings when in-person attendance was not possible to achieve.

Economic Vitality and Tourism

- ☑ Successfully hired the Town's first Tourism and Visitors' Services Manager.
- ☑ Created a quarterly Tourism roundtable where members of Town staff came 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.

General Government

Facilities Management

- ☑ Completed approximately $2.5 million in building renovations that house municipal operations. Renovations performed included projects at the Police Fire Station, the Department of Planning and Land Management, and 55 Church Street
- ☑ Successfully created and 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 a full-time HVAC Technician that completed all outstanding HVAC equipment maintenance requests.
- ☑ Replaced major equipment systems in several municipal buildings that included the Police Fire Station, 37 Knox Trail, Beede Swim & Fitness Center, Town House, Harvey Wheeler, and the main Library branch.
- ☑ Remodeled several Town building offices that included Natural Resources, Police Fire Station, West Concord Fire Station, Town House, 55 Church Street, and the Concord 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 University of New Hampshire Sustainability Fellow that recommended strategies for how the Town could better support the commercial sector in reducing carbon emissions.
- ☑ Received designation as an MVP community by the Massachusetts 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 administering employment applications.
- ☑ Introduced automated benefit enrollment and onboarding processes that reduced paper, increased efficiency, and provides confidential and convenient service to employees.

Information Systems

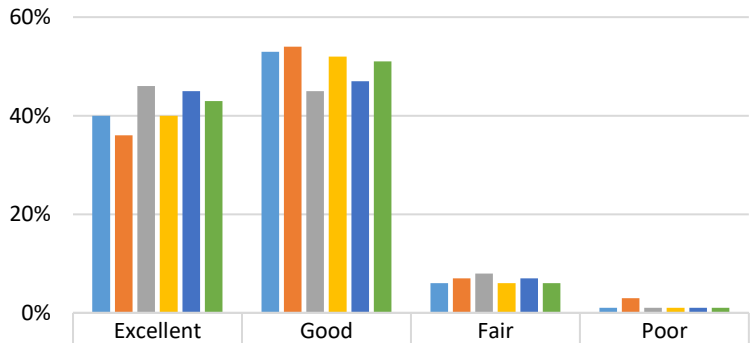
- ☑ Completed Window Server upgrades to include various file security and access control audit software improvements, implemented public safety technology upgrades, and assisted in moving Assessing and Concord Municipal Light Plant software and data to the cloud.
- ☑ Continued GIS Server planning and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

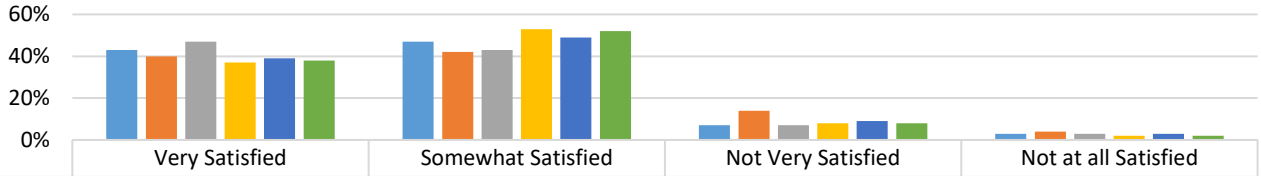
Rating of Overall Quality of Services from Town Government



	Excellent	Good	Fair	Poor
2008	40%	53%	6%	1%
2010	36%	54%	7%	3%
2012	46%	45%	8%	1%
2014	40%	52%	6%	1%
2016	45%	47%	7%	1%
2018	43%	51%	6%	1%

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 efficiently and effectively. Approximately 40% of respondents are "Very Satisfied", 50% are "Somewhat Satisfied", and 10% are "Not Very Satisfied" or "Not at all Satisfied".

Satisfaction with Services in Relation to Taxes Paid



	Very Satisfied	Somewhat Satisfied	Not Very Satisfied	Not at all Satisfied
2008	43%	47%	7%	3%
2010	40%	42%	14%	4%
2012	47%	43%	7%	3%
2014	37%	53%	8%	2%
2016	39%	49%	9%	3%
2018	38%	52%	8%	2%

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

Economic Vitality and Tourism

Concord's core economic vitality program focused on attracting, retaining, and expanding businesses and small business development. Specifically, the Town focused 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 about 2% of a building's replacement value. All major building renovations 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 that 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 sustainability 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 that further supports renovations and construction in a phased and more economically viable way.

The Facilities Management Department is responsible for the following buildings:

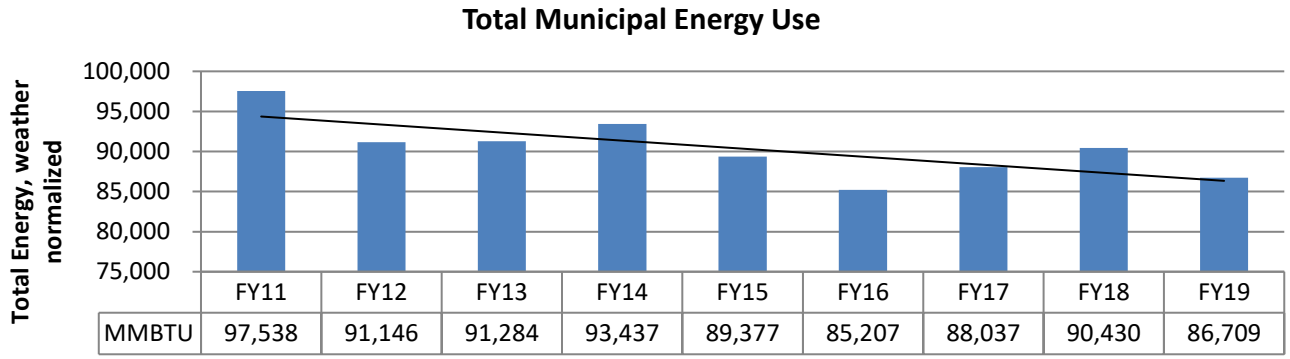
Buildings under Town Manager Jurisdiction Supported Fully or Partially from the General Fund					
Year Built	**Latest Renovation**	**Building**	**Replacement Value**	**Budget Goal**	**Other Funds**
1826	2017	249 Harrington Ave	309,839	6,197	Revolving
1851	2020	Town House	3,064,914	61,298	
1903	2018	Harvey Wheeler Community Center	5,911,245	118,225	
1904	2019	141 Keyes Road	1,268,795	25,376	
1919	2018	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

General Government

Year Built	Latest Renovation	Building	Replacement Value	Budget Goal	Other Funds
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

Resource Sustainability

In FY13, the Town began to allocate funds for improving sustainability through efforts such as implementing energy conservation for buildings and vehicles, promoting renewable forms of energy in Concord, encouraging recycling of materials, and reducing the use of natural resources such as like water in daily operations. Concord continues to invest in improvements and make operational changes to reduce energy used in municipal operations. The graph to the below shows total municipal energy consumption since FY11.



In addition, sustainability efforts are also funded by a number of grant programs. The table below displays the grant programs supporting FY20 sustainability projects in Concord.

Grant Program	Project	Award
Accelerating Climate Resiliency Mini-Grant ***MAPC and Barr Foundation***	Sustainable landscaping project including planting of three demonstration gardens of sustainable lawn alternatives, hosting a sustainable landscaping speaker series, and publishing a sustainable landscaping handbook	$26,000

Clean Vehicles Grant ***Department of Energy Resources***	Conversion of town trucks to hybrid vehicles	$96,096
MVP Action Grant ***Executive Office of Energy and Environment***	Development of a community-wide climate action and resilience plan	$100,095
MVP Action Grant ***Executive Office of Energy and Environment***	Tree reforestation and resilience project including planting of public shade trees and a feasibility study	$150,000
Green Communities ***Department of Energy Resources***	Municipal energy projects including installation of LED streetlights, LED upgrades at the Beede Center and Police/Fire Station, and the installation of 2 public electric vehicle charging stations	$150,880
VW Settlement Diesel Mitigation Open Solicitation ***Department of Environmental Protection***	New electric school bus for Concord Public Schools	$295,006

Legal Services

Legal Services provides funds for legal counsel. The table below shows the amount allocated and expended during the last five years.

Year	Budget	Transfers	Adj. Budget	Expended
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	

Human Resources

Human Resources has continued to configure and implement software products that increase efficiency and accuracy while reducing paper use. In addition, Human Resource 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 policy, 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. Staff continued to work with the Chief

Financial Officer 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 nine new enrollments in the HSAQ plans.

In 2019, staff managed 73 leaves of absence in accordance with the Family and Medical Leave Act (FMLA) 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. Staff also prepared proposals for and participated in union negotiations and mediations related to five collective bargaining agreements. The first agreement for the Highway and Grounds bargaining unit was finalized in 2019 after three years of negotiations. Human Resources staff played a significant role in coordinating the implementation of those contract terms, including calculation of several years' retroactive salary adjustments.

Information Systems

Over the course of FY19, Information Systems classified major applications utilized by the Town by criticality, data sensitivity, and performance requirements. Backup and recovery procedures were updated and checked to ensure that service level objectives could be 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 Information Systems 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. IS maintains the inventory of over 440 workstations, which is up 12.5% in the past year due to adding Minuteman Media Network (MMN), 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 two 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 information technology 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 Chief Information and Technology Officer works with department heads to identify and prioritize application upgrades. In addition, 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 consistent high-quality services to the Select Board, residents, and community partners.
- ☐ Continue onboarding processes for new Town Manager's Office staff, which includes additional trainings and informational sessions relative to Concord's form of government, Bylaws, and the Town Charter.
- ☐ Develop further department-specific action plans to guide activities in 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.
- ☐ Support department work by providing guidance and clarity regarding varied missions, objectives and priorities as well as collaborate with members of Senior Management to tackle town-wide administrative and personnel policy updates as needed or dictated by statute.

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 to identify 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 while rejuvenating programs such as the "Liberty Ride" by implementing online ticketing and more flexible on/off boarding procedures in Concord and Lexington.

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 while ensuring equal access for all persons regardless of age and ability.

General Government

- ☐ Continue to administer the Green Communities Program to aid the Town in its energy reduction goals while incorporating greening initiatives and programs for new and retrofitted construction within historical buildings.
- ☐ Complete the Town-wide Municipal Vulnerability Preparedness Action Plan.
- ☐ Start work on improving resiliency by establishing strategic partnerships with regulatory and other funding agencies.

Resource Sustainability

- ☐ Begin implementation of community-wide climate action and resilience plan.
- ☐ Host another University of New Hampshire Sustainability Fellow to recommend strategies for sustainability in Concord's historic homes.
- ☐ Continue to reduce energy consumption in Town buildings and vehicle fleets.

Legal Services

- ☐ Review use of Town Counsel and Labor Counsel to determine if such use can be reduced, and evaluate current and anticipated legal issues that may drive costs in FY2021.

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.

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 innovative 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 paper usage to confirm with sustainability principles.

General Government

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 and 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, health care, 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 Police Fire Station and Public Works facility.
- ⇨ Maintain 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.
- ⇨ Ensure that facilities planning and practices reflect the best practices identified through the municipal vulnerability plan.

Resource Sustainability

- ⇨ Track and report progress toward Town-wide sustainability goals.

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.

General Government

Personnel Summary

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
Town Manager				
Town Manager	1.00	200,000	1.00	200,000
Deputy Town Manager	1.00	170,105	1.00	168,243
Public Information & Communicatior	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
Subtotal	5.88	$ 638,530	5.88	$ 637,606
Human Resources				
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
Subtotal	4.00	$ 386,440	4.01	$ 380,354
Information Systems				
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
Subtotal	5.75	$ 621,638	5.75	$ 621,466
Town Meeting & Reports				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	22,750	0.00	19,025
Subtotal	0.00	$ 22,750	0.00	$ 19,025

General Government

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
Economic Vitality & Tourism				
Econ. Develop. & Tourism Coord.	1.00	66,238	1.00	78,000
Other Personnel Expenses	0.72	19,500	0.52	14,400
Subtotal	1.72	$ 85,738	1.52	$ 92,400
Facilities Administration				
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
Subtotal	6.00	$ 423,447	6.00	$ 461,642
Parks & Playgrounds				
Facilities & Landscape Maintainer	1.00	48,984	1.00	48,985
Other Personnel Expenses	0.29	9,000	0.00	-
Subtotal	1.29	$ 57,984	1.00	$ 48,985
Resource Sustainability				
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	-
Subtotal	1.50	$ 139,722	1.00	$ 101,707
Town House				
Custodial Maintenance Supervisor	1.00	64,500	1.00	64,854
Other Personnel Expenses	0.00	11,721	0.00	7,309
Subtotal	1.00	$ 76,221	1.00	$ 72,163
Visitors' Center				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Legal Services				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -

General Government

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
55 Church Street				
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	-
Subtotal	1.50	$ 76,139	1.50	$ 77,538
37 Knox Trail				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
General Government Total	28.64	$ 2,528,608	27.65	$ 2,512,886

General Government – Town Manager's Office

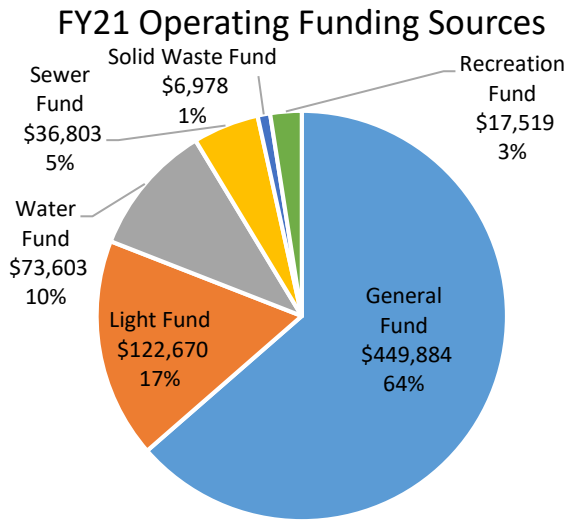
FY21 Budget Highlights

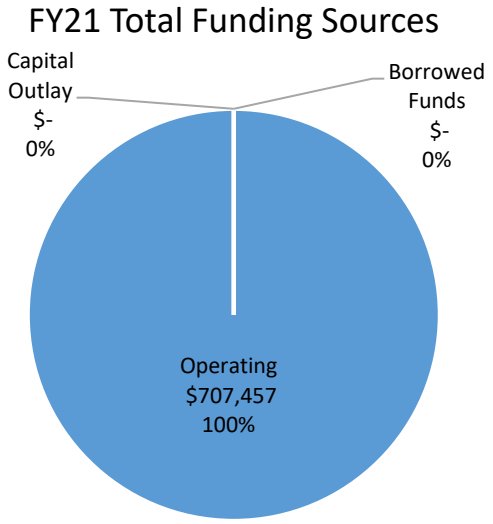
The FY21 Town Manager's Office total operating appropriation is proposed to decrease by 0.1% or $433 compared to FY20. Proposed funding includes $1,500 for Sister Cities, $2,000 for the Concord Cultural Council, and an increase in Department Clerk hours ($14,222). White Pond management funds ($20,000) are proposed to be transferred to the Parks & Playgrounds Division. The Enterprise Funds are proposed to contribute 46% of expenditures for services provided by staff while the General Fund is to support 64% or $449,884 of planned expenditures.

Division Financial Overview

Town Manager's Office	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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





General Government – Human Resources

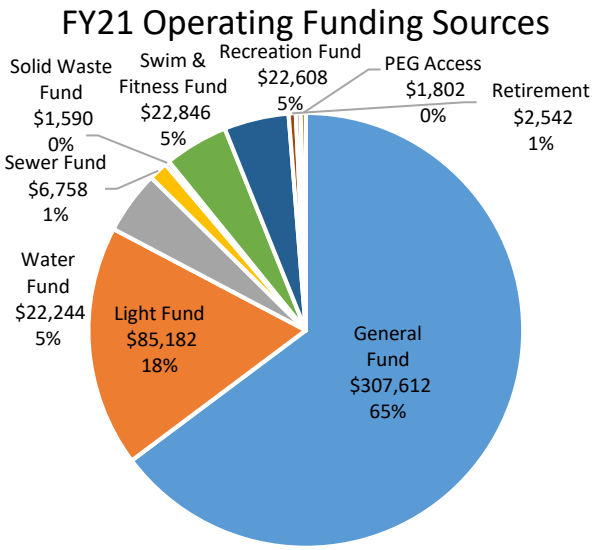
FY21 Budget Highlights

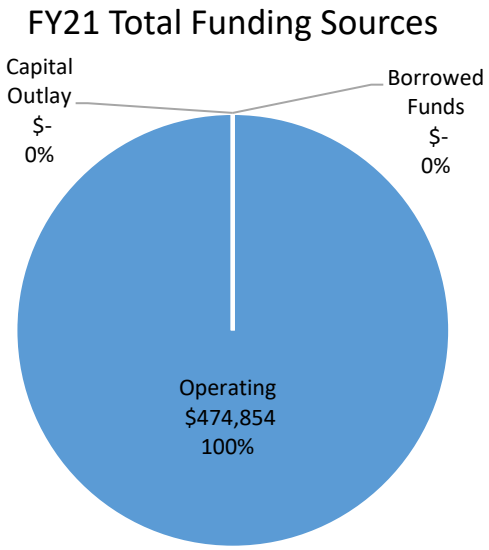
The FY21 Human Resources total operating appropriation is proposed to decrease by 1.2% or $5,926 compared to FY20. This decrease is mainly due to proposed personnel savings totaling $6,086 resulting from planned reduction in overtime expenses. The recommended budget includes $167,242 in funding from Enterprise Funds and Other Sources due to services provided by staff. The General Fund is proposed to support 65% or $307,612 of planned expenditures.

Division Financial Overview

Human Resources	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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

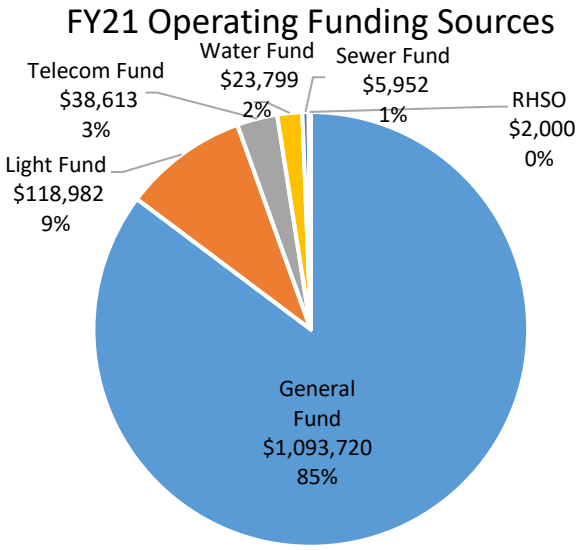
FY21 Budget Highlights

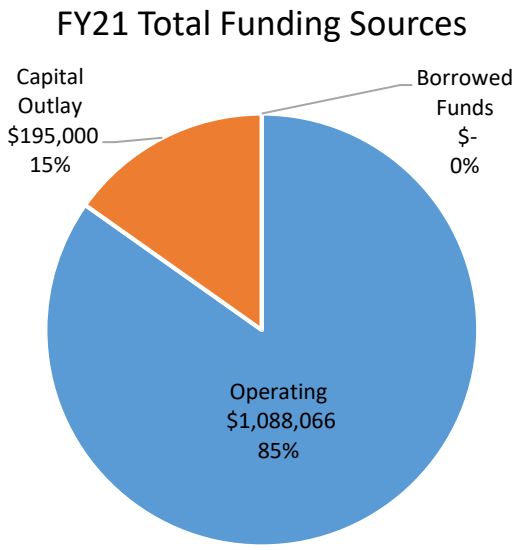
The FY21 Information Systems total operating appropriation is proposed to increase by 3.8% or $40,178 compared to FY20. The increase is primarily due to a $25,000 growth in Purchased Services expenditures related to computer software maintenance and $5,000 in computer equipment maintenance. Proposed Capital Outlay includes $195,000 for the Town's Information Technology Fund. With an allocation from the Light, Telecommunications, Water, and Sewer Funds as well as the RHSO of $189,346 for services provided by staff, the General Fund is proposed to support 85% or $1,093,720 of planned expenditures.

Division Financial Overview

Information Systems	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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 – Town Meeting & Reports

FY21 Budget Highlights

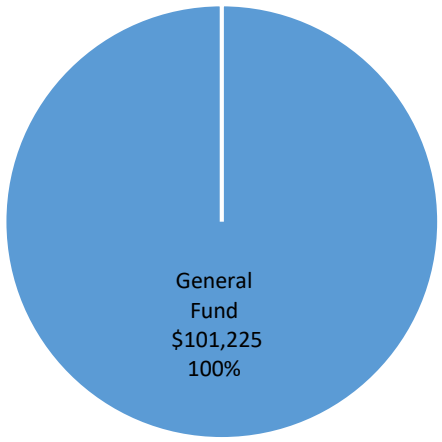
The FY21 Town Meeting & Reports total operating appropriation is proposed to increase by 1.0% or $975 compared to FY20. The proposed budget includes $87,600 in Personnel Services, Purchased Services, and Supplies for the annual town meeting as well as $13,625 for the creation and publishing of the annual town report and other materials. The General Fund is proposed to support 100% or $101,225 of planned expenditures.

Division Financial Overview

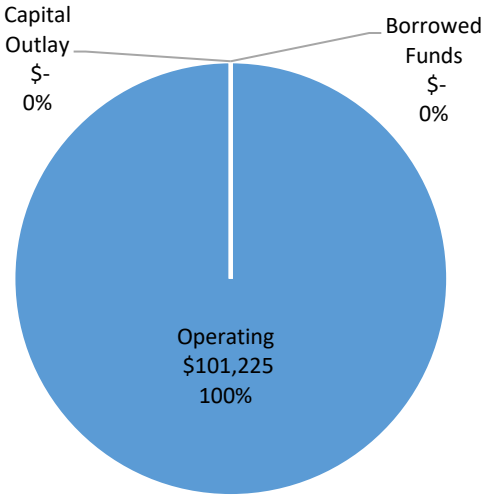
Town Meeting & Reports	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ 8,013	$ 13,746	$ 22,750	$ 19,025	$ 19,025
Purchased Services	26,800	69,784	62,500	144,051	64,400
Supplies	9,974	1,717	15,000	36,339	17,800
Other Charges	-	-	-	-	-
Subtotal	**$ 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

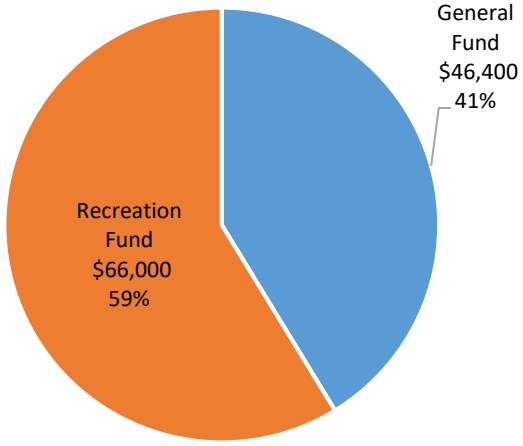
The FY21 Economic Vitality & Tourism total operating appropriation is proposed to increase by 26.0% or $23,162 compared to FY20. The proposed budget includes a revised position titled Economic Development & Tourism Coordinator as well as $10,000 in advertising and $10,000 in other purchased services for the upcoming 250th Patriot's Day celebration. The Recreation Revolving Fund due to its work with Concord's tourism industry 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

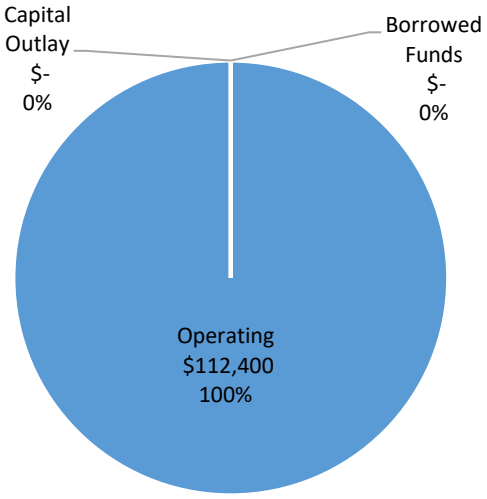
Economic Vitality & Tourism	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ -	$ -	$ 85,738	$ 107,400	$ 92,400
Purchased Services	5,646	4,519	3,500	20,000	20,000
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	**$ 5,646**	**$ 4,519**	**$ 89,238**	**$ 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

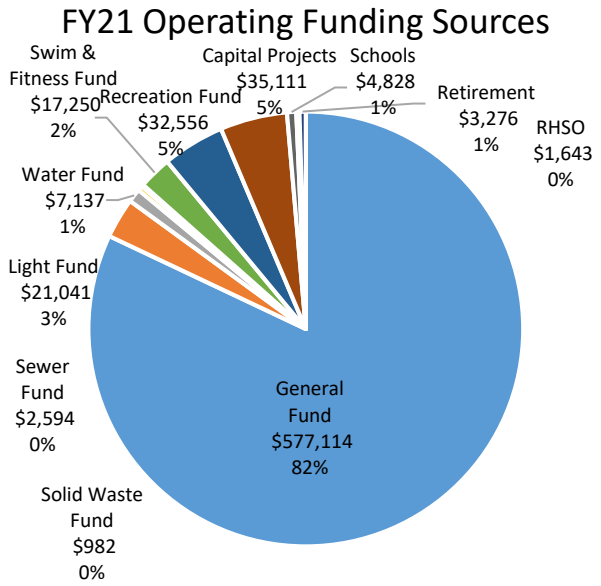
FY21 Budget Highlights

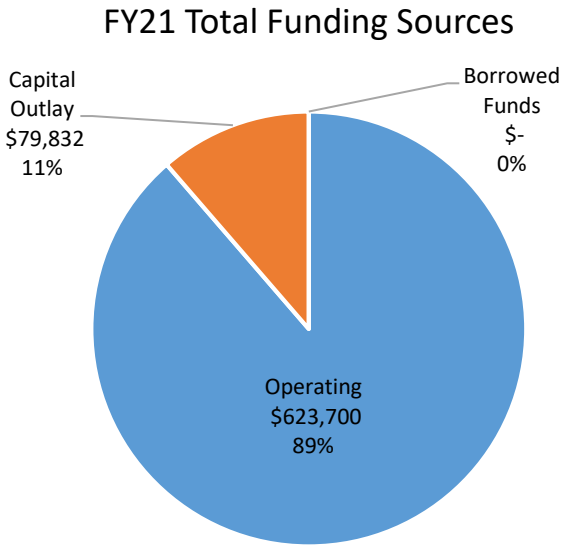
The FY21 Facilities Administration total operating appropriation is proposed to increase by 170.7% or $393,276 compared to FY20. This budget proposes a reorganization and consolidation of resources into a centralized facilities unit from other Town building accounts. $79,832 in capital outlay is proposed to be used for various building improvements. The Enterprise Funds and Other Sources are proposed to contribute 18.0% of expenditures due to their use of services and supplies provided by division staff. The General Fund is proposed to support 82.0% or $577,114 of planned expenditures.

Division Financial Overview

Facilities Administration	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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





General Government – Parks & Playgrounds

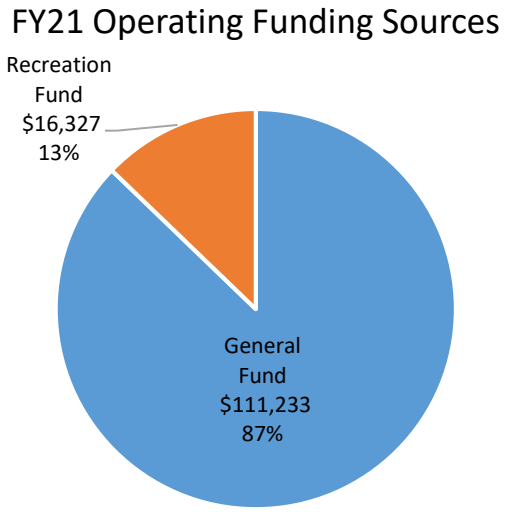
FY21 Budget Highlights

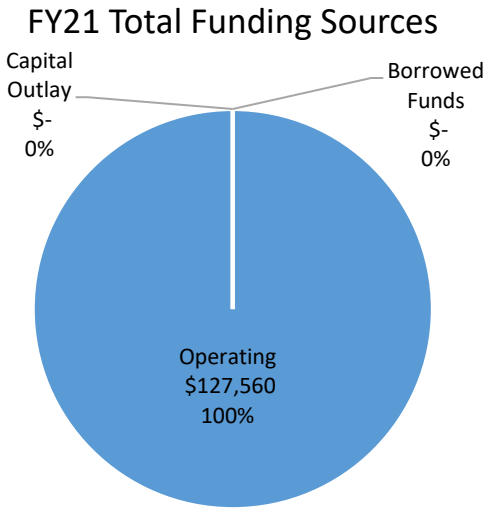
The FY21 Parks & Playgrounds total operating appropriation is to increase by 1.8% or $2,266 compared to FY20. This budget includes $20,000 in White Pond management funds that are proposed to be transferred from the Town Manager's Office as well as $12,500 in grounds keeping supplies for use at all Town parks. The General Fund is proposed to support 87% or $111,233 of planned expenditures.

Division Financial Overview

Parks & Playgrounds	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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





General Government – Resource Sustainability

FY21 Budget Highlights

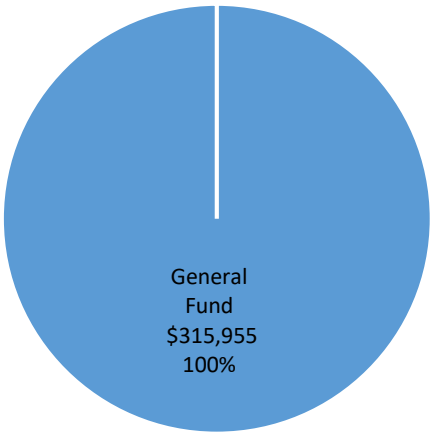
The FY21 Resource Sustainability total operating appropriation is proposed to increase by 76.8% or $69,911 compared to FY20. This is primarily the result of a transition of capital outlay funds to planned operating expenditures. The proposed budget includes $50,000 in required funding matches for various sustainability initiatives and grants. In addition, $155,000 in capital outlay for the Sustainability Fund has been proposed for various sustainability improvement projects. The General Fund is proposed to support 100% or $315,995 of planned expenditures.

Division Financial Overview

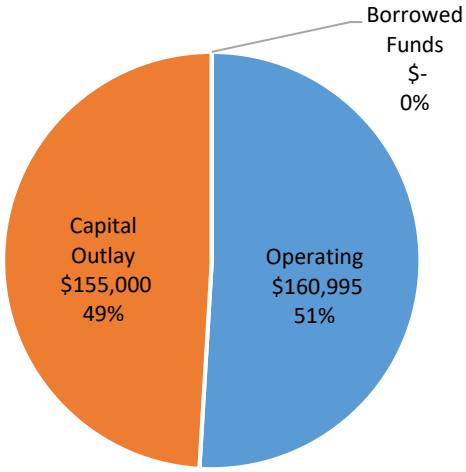
Resource Sustainability	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ 32,854	$ 81,623	$ 139,722	$ 101,707	$ 101,707
Purchased Services	9,915	23,863	35,000	53,650	53,650
Supplies	10	4,349	11,413	1,338	1,338
Other Charges	26,433	2,188	1,950	4,300	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

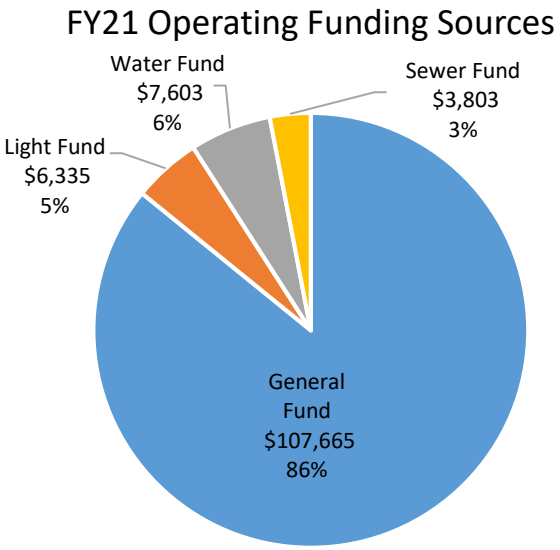
FY21 Budget Highlights

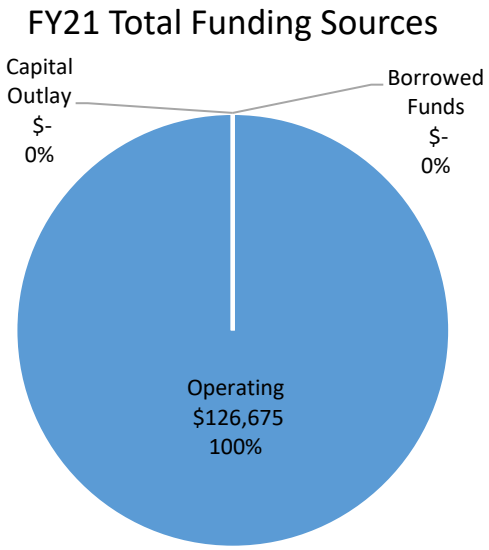
The FY21 Town House total operating appropriation is proposed to decrease by 1.0% or $1,244 compared to FY20 primarily due to overtime savings. This budget includes funding for the operation and maintenance of office, general meeting, and public spaces utilized by the Town Manager's Office and Finance 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

Town House	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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





General Government – Visitors' Center

FY21 Budget Highlights

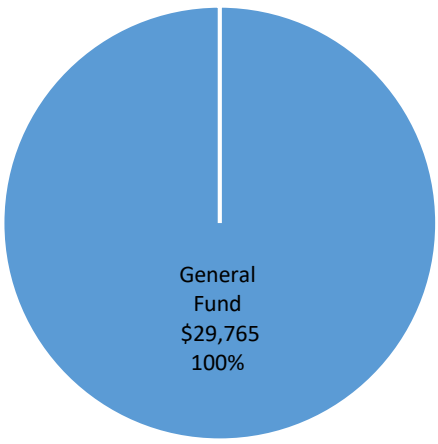
The FY21 Visitors' Center total operating appropriation is proposed to increase by 64.3% or $11,651 compared to FY20. This budget includes an additional $10,000 to procure a year-round custodial service contract. The General Fund is proposed to support 100% or $29,765 of planned expenditures.

Division Financial Overview

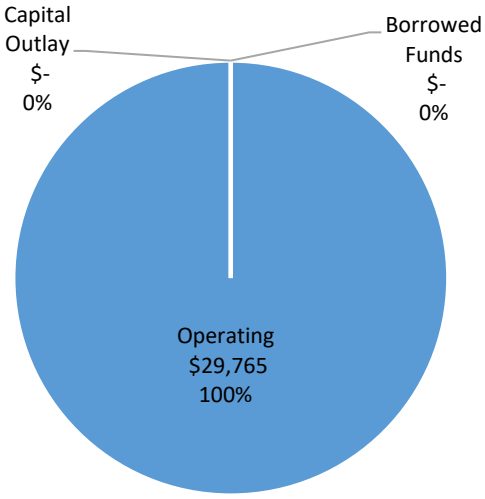
Visitors' Center	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ 2,685	$ 660	$ -	$ -	$ -
Purchased Services	16,903	5,902	16,114	23,265	28,265
Supplies	1,785	683	2,000	1,500	1,500
Other Charges	-	-	-	-	-
Subtotal	**$ 21,373**	**$ 7,245**	**$ 18,114**	**$ 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

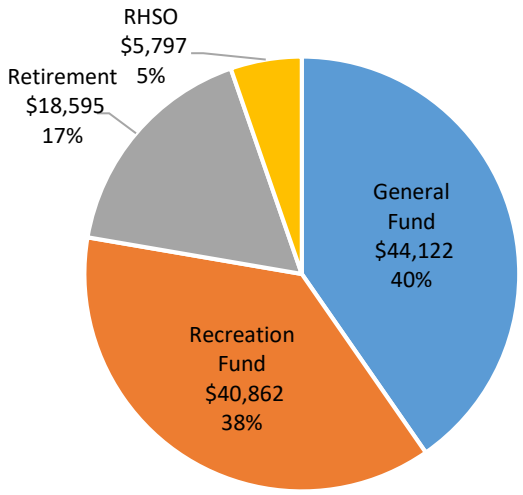
The FY21 55 Church Street total operating appropriation is proposed to increase by 4.3% or $4,517 compared to FY20. This budget provides for the operation and maintenance of offices for the Retirement Board and program space for the Recreation Department. Accordingly, the Recreation Fund and Retirement Board are proposed to contribute $40,862 and $18,595 respectively towards operations. For the use of the custodian, the Regional Housing Service Office (RHSO) located at 37 Knox Trail is proposed to provide $5,797 in support. The General Fund is proposed to support 40% or $44,122 of planned expenditures.

Division Financial Overview

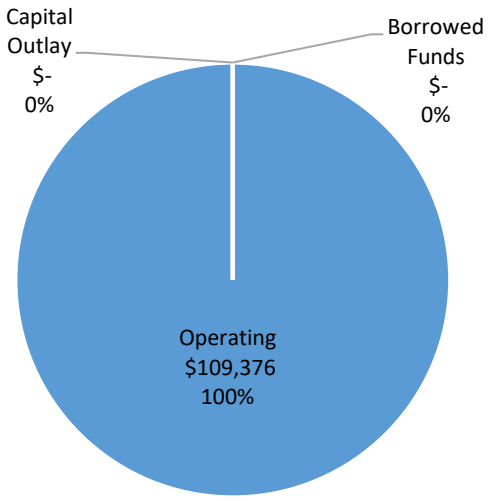
55 Church Street	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ -	$ 46,821	$ 76,139	$ 77,538	$ 77,538
Purchased Services	-	8,958	27,720	29,138	29,138
Supplies	-	350	1,000	2,700	2,700
Other Charges	-	-	-	-	-
Subtotal	**$ -**	**$ 56,128**	**$ 104,859**	**$ 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

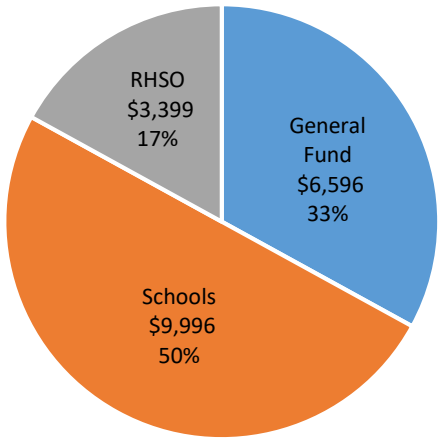
The FY21 37 Knox Trail total operating appropriation is proposed to increase by 2.1% or $410 compared to FY20. This budget includes funding for the operation and maintenance of the 37 Knox Trail facility that houses offices and meeting space utilized by the Town, Schools, and Regional Housing Service Office (RHSO). The General Fund is proposed to support 33% or $6,596 of planned expenditures.

Division Financial Overview

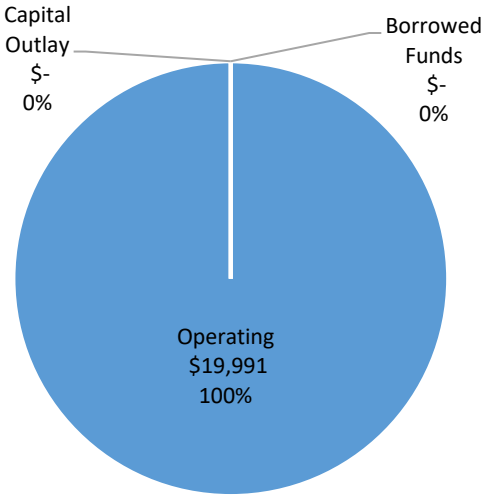
37 Knox Trail	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Purchased Services	24,104	16,261	19,331	19,591	19,591
Supplies	565	-	250	400	400
Other Charges	-	-	-	-	-
Subtotal	**$ 24,668**	**$ 16,261**	**$ 19,581**	**$ 19,991**	**$ 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



General Government – Legal Services

FY21 Budget Highlights

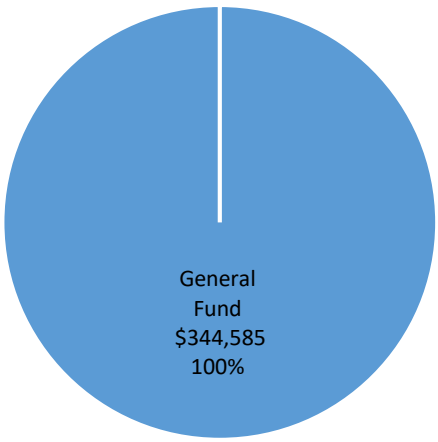
The FY21 Legal Services total operating appropriation is proposed to increase by 37.8% or $94,585 compared to FY20. The General Fund is proposed to support 100% or $344,585 of planned expenditures.

Division Financial Overview

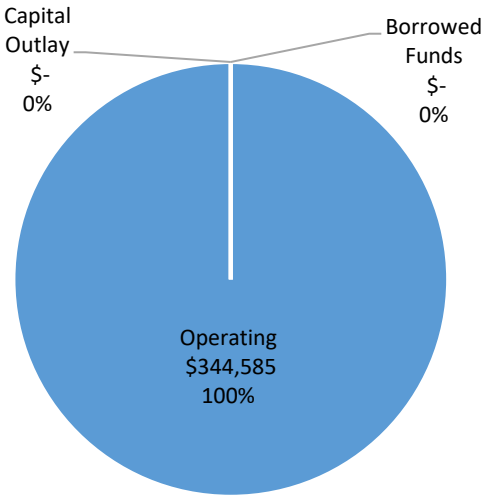
Legal Services	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Purchased Services	458,002	629,462	250,000	250,000	344,585
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	**$ 458,002**	**$ 629,462**	**$ 250,000**	**$ 250,000**	**$ 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

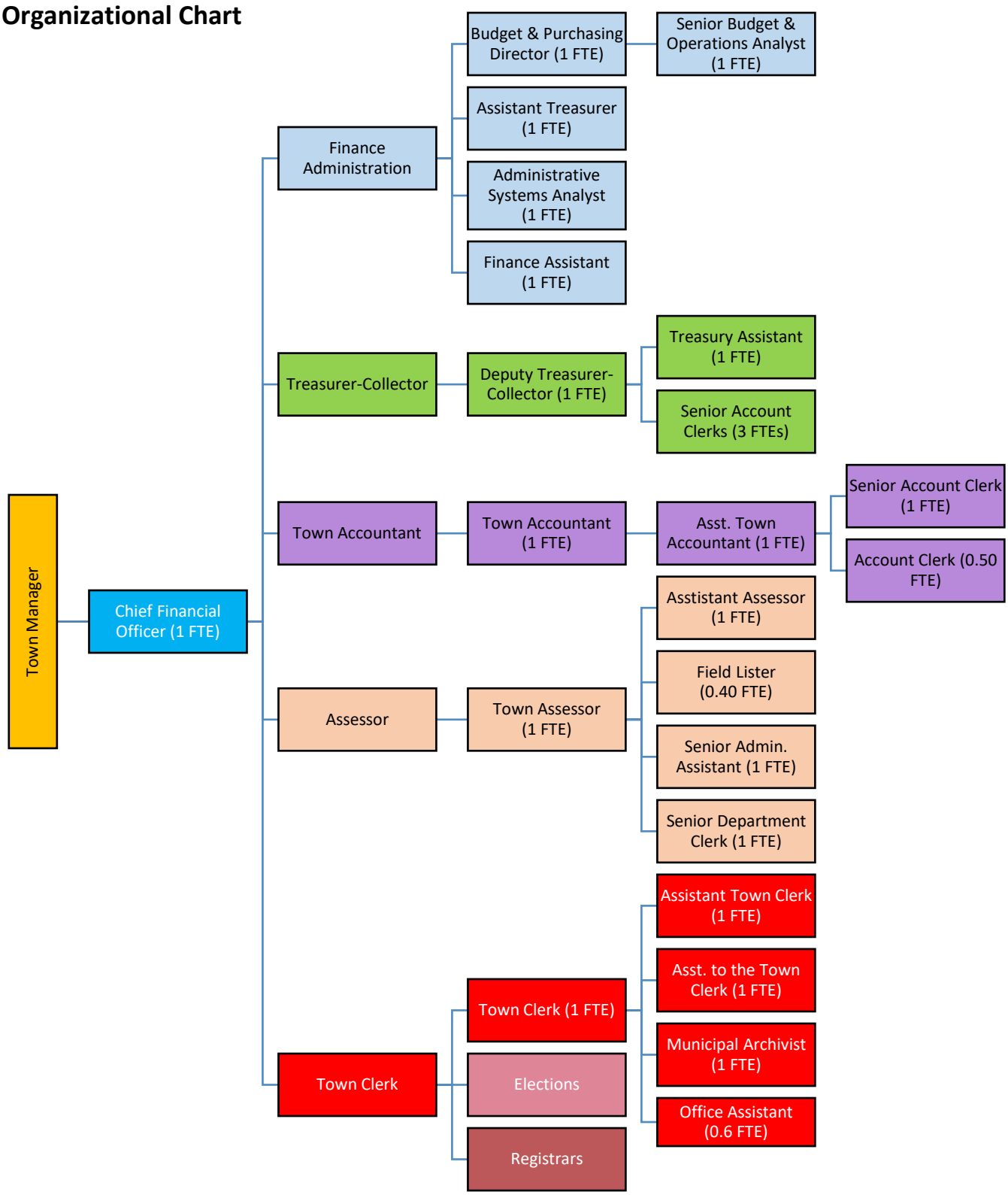


Finance

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 Chief Financial Officer 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 Accountant 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 departments in carrying out their missions.

The Chief Financial Officer, appointed by the Town Manager, works with the Finance Committee to address critical present and long-term financial needs 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

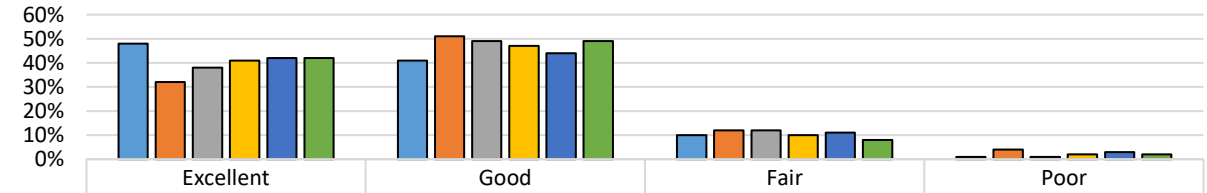
Finance Department

- ☑ Concord has earned an 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 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 a 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 following 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".

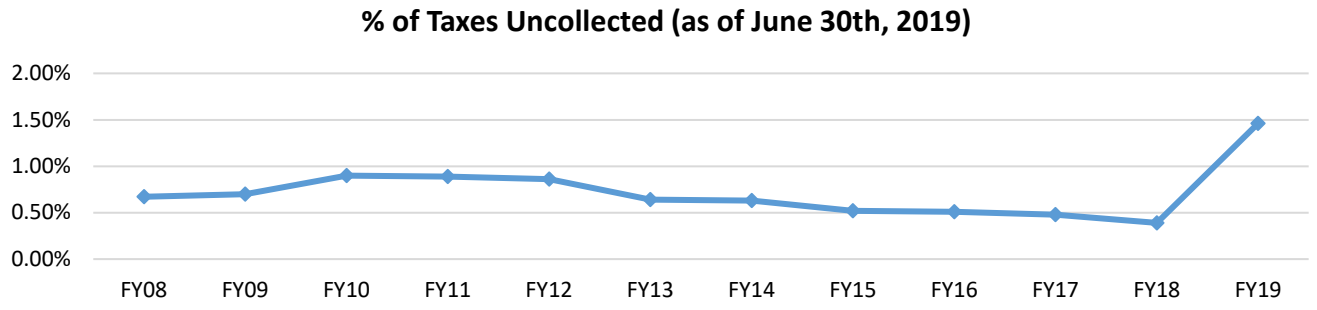
Rating of Services provided by the Finance Department



	Excellent	Good	Fair	Poor
2008	48%	41%	10%	1%
2010	32%	51%	12%	4%
2012	38%	49%	12%	1%
2014	41%	47%	10%	2%
2016	42%	44%	11%	3%
2018	42%	49%	8%	2%

Finance

The Finance Department over the years has maintained a strong record in collecting property taxes due each year. 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.



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 Chief Financial Officer to advise the Town Manager on investment decisions.

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%

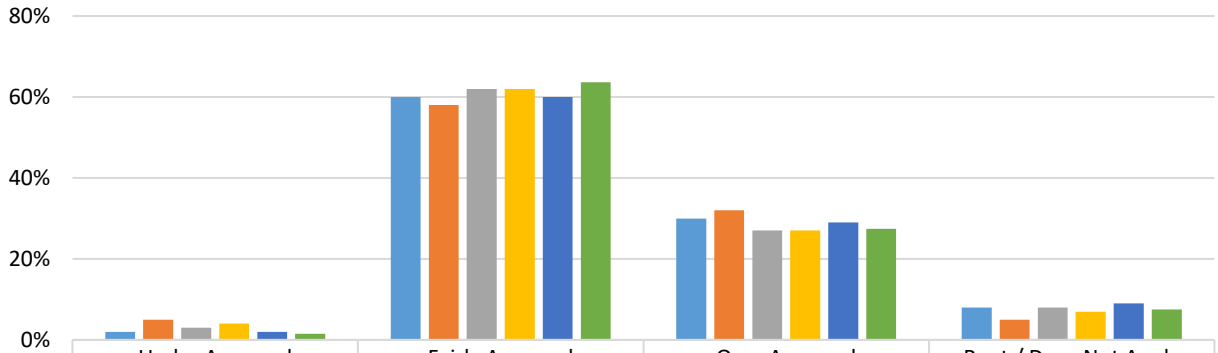
Collection activities include receiving and processing payments for parking violations, curbside collection subscriptions, motor vehicle excise bills and property tax bills.

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 the 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.

Opinion of Property Tax Assessment



	Under Assessed	Fairly Assessed	Over Assessed	Rent / Does Not Apply
2008	2%	60%	30%	8%
2010	5%	58%	32%	5%
2012	3%	62%	27%	8%
2014	4%	62%	27%	7%
2016	2%	60%	29%	9%
2018	2%	64%	27%	8%

The Town Clerk's Office maintain and issue various vital records as well as administers the Town Census and national, state, and local elections.

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

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

Finance

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%

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 audit opinion from an 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.

Finance

Personnel Summary

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
Finance Administration				
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
Subtotal	7.50	$ 699,067	6.00	$ 580,937
Treasurer-Collector				
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	-
Subtotal	5.00	$ 327,314	5.00	$ 320,695
Town Accountant				
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	-
Subtotal	3.50	$ 259,646	3.50	$ 265,770
Assessors				
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
Subtotal	4.40	$ 363,155	4.40	$ 364,353

Finance

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
Town Clerk				
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
Subtotal	3.60	$ 328,754	4.60	$ 356,647
Elections				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.79	32,553	1.19	56,306
Subtotal	0.79	$ 32,553	1.19	$ 56,306
Registrars				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Finance Total	24.80	$ 2,010,489	24.69	$ 1,944,709

Finance – Finance Administration

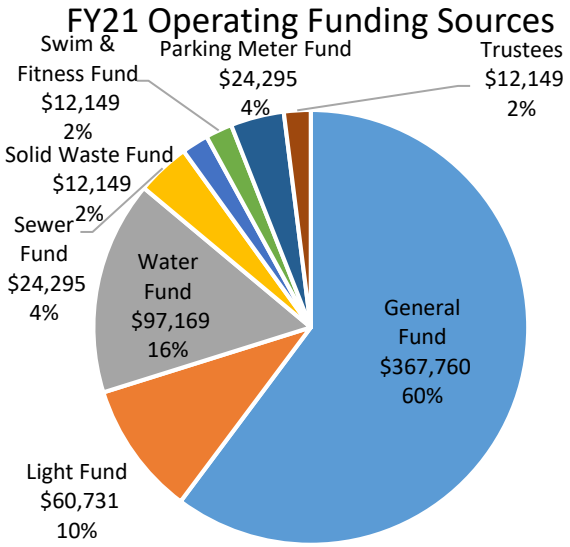
FY21 Budget Highlights

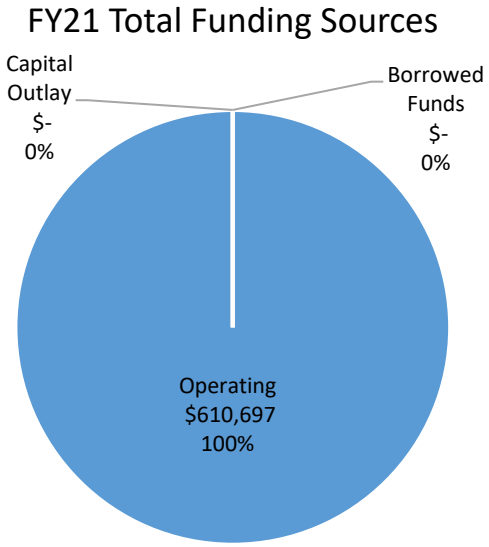
The FY21 Finance Administration total operating appropriation is proposed to decrease by 15.9% or $115,219 compared to FY20 primarily due to personnel savings resulting from the separation of the Concord Retirement Board from the Town. Proposed expenses include $3,140 for the Finance Committee. Contributions from various Enterprise Funds are proposed to support $242,937 of expenses for services provided by division staff. The General Fund is proposed to support 60% or $367,760 of planned expenditures.

Division Financial Overview

Finance Administration	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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

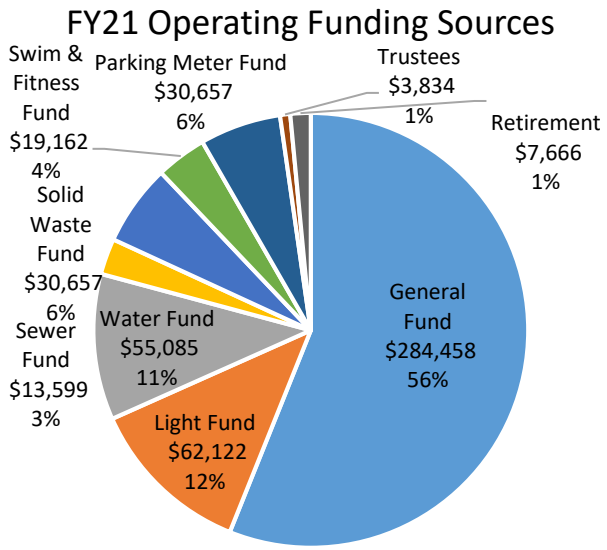
FY21 Budget Highlights

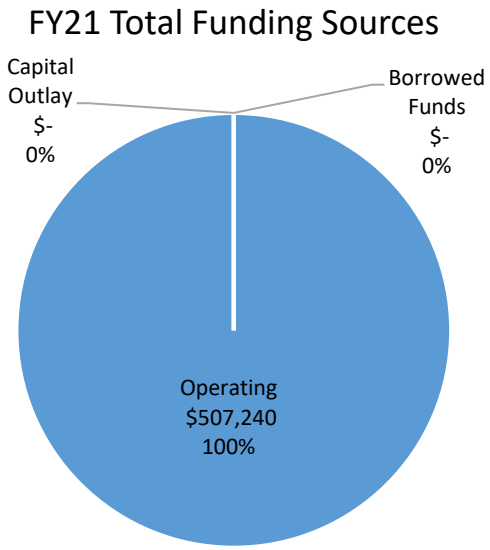
The FY21 Treasurer-Collector total operating appropriation is proposed to decrease by 1.3% or $6,619 compared to FY20. The decrease is primarily due to salary savings from new hires below their position's budgeted amount. Due to the Treasurer-Collector's role in collecting taxes, user fees, and other 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

Treasurer-Collector	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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

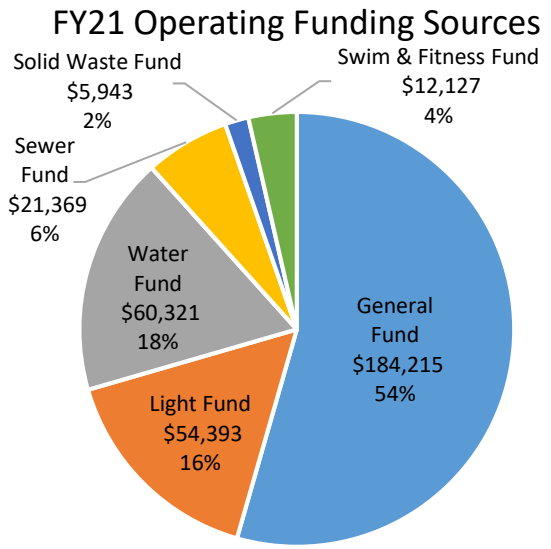
FY21 Budget Highlights

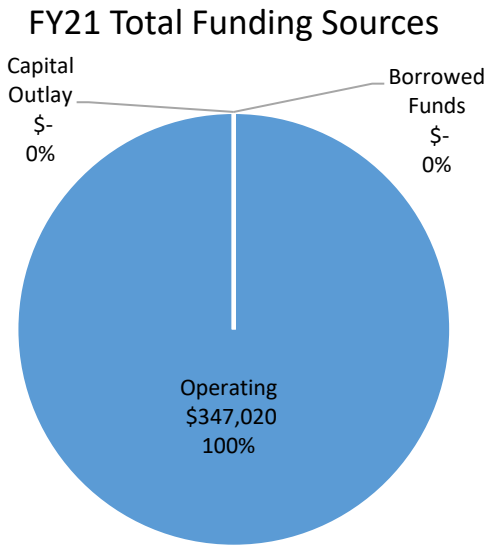
The FY21 Town Accountant total operating appropriation is proposed to increase by 2.5% or $8,424 compared to FY20. This budget includes an increase of $2,100 to fund an expected increase in audit related expenses as well as an additional $200 for computer software maintenance. The Enterprise Funds are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

Division Financial Overview

Town Accountant	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Finance – Assessor

FY21 Budget Highlights

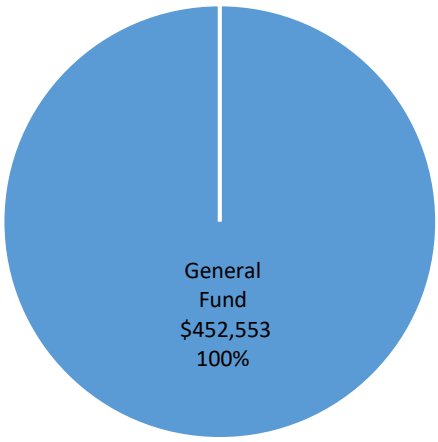
The FY21 Assessor total operating appropriation is proposed to increase by 0.3% or $1,198 compared to FY20 primarily due to a slight increase in Personnel Services from proposed increases in salaries and wages. Non-Personnel expenses are proposed to be level funded. The General Fund is proposed to support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

Division Financial Overview

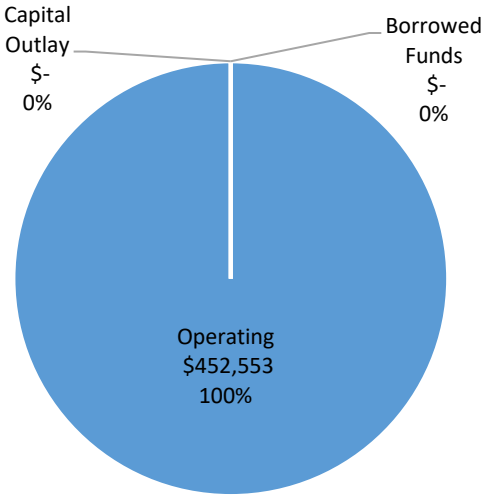
Assessor	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ 327,596	$ 344,472	$ 363,155	$ 364,353	$ 364,353
Purchased Services	95,032	73,887	72,650	72,650	72,650
Supplies	2,064	2,280	2,600	2,600	2,600
Other Charges	10,136	10,657	12,950	12,950	12,950
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

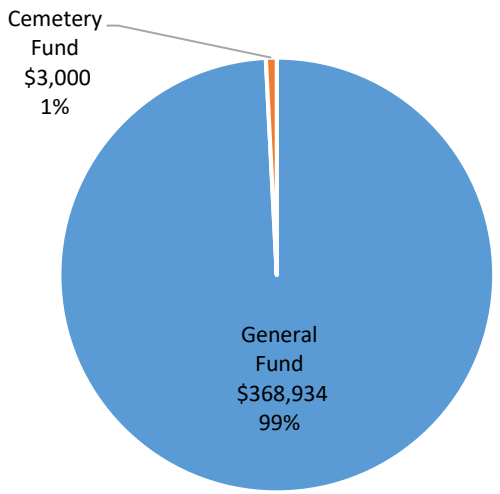
The FY21 Town Clerk total operating appropriation is proposed to increase by 10.4% or $35,056 compared to FY20. The budget includes an additional $27,396 in Personnel Services due to the hiring of a Municipal Archivist during FY20. In addition, the budget also includes $1,150 in out-of-state transportation and $2,500 for out-of-state meals and lodging for three archives related conferences. In addition, 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

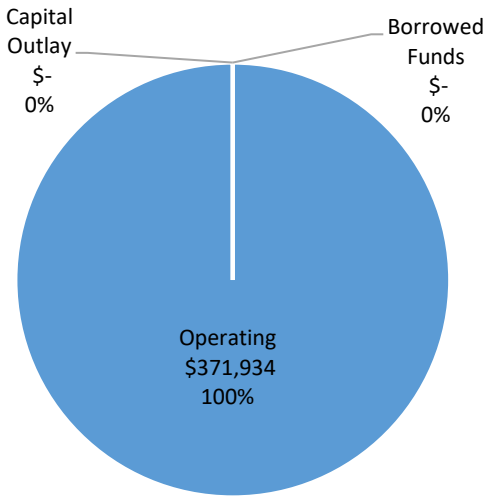
Town Clerk	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ 229,737	$ 245,949	$ 328,754	$ 352,426	$ 356,647
Purchased Services	6,847	2,837	1,450	1,579	1,579
Supplies	4,371	2,204	2,880	4,650	4,650
Other Charges	1,926	1,707	3,794	9,058	9,058
Subtotal	**$ 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

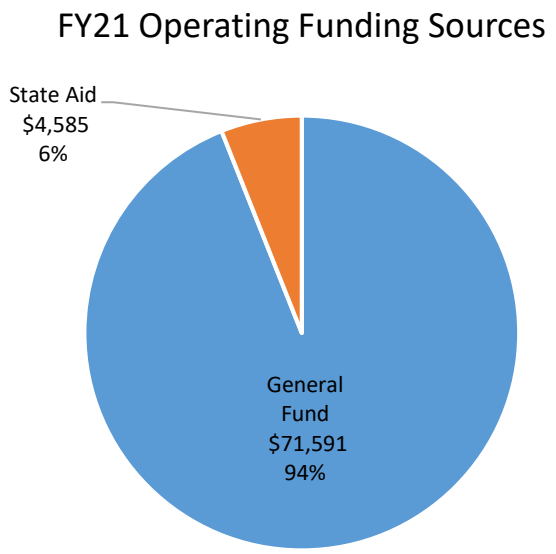
FY21 Budget Highlights

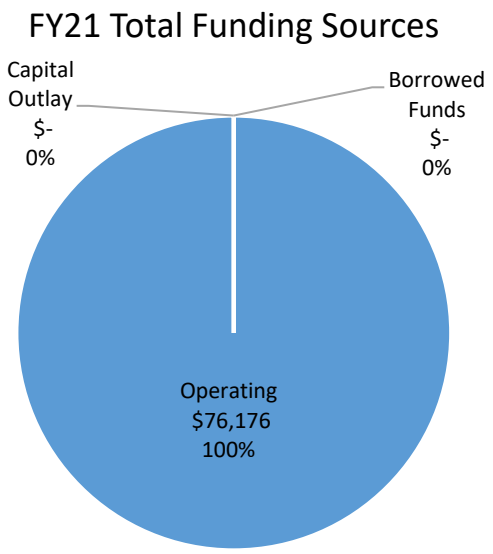
The FY21 Elections total operating appropriation is proposed to increase by 78.6% or $33,523 compared to FY20. The budget includes a planned increase in Elections Officer hours resulting in an additional $11,838 expense as well as $9,325 in additional police overtime due to expanded early voting hours. Other Charges include proposed expenditures for electronic voter check-in equipment. The State is proposed to reimburse the Town for $4,585 worth of election expenses while the General Fund is proposed to support 94% or $71,591 of planned expenditures.

Division Financial Overview

Elections	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Finance – Registrars

FY21 Budget Highlights

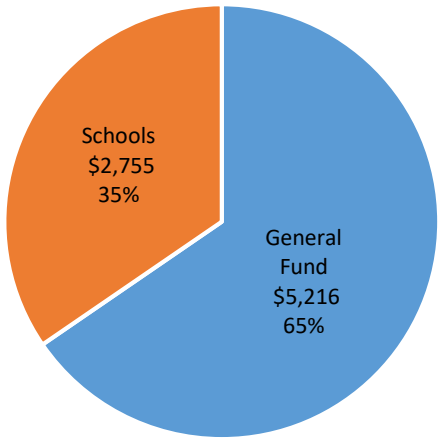
The FY21 Registrars total operating appropriation is proposed to increase by 8.1% or $597 compared to FY20. This budget includes a small increase in Non-Personnel Services related expenses. Per M.G.L., the Schools are proposed to pay for 30% or $2,755 of the cost to conduct the census in exchange for information collected about pre-school students. The General Fund is proposed to support 65% or $5,216 of planned expenditures.

Division Financial Overview

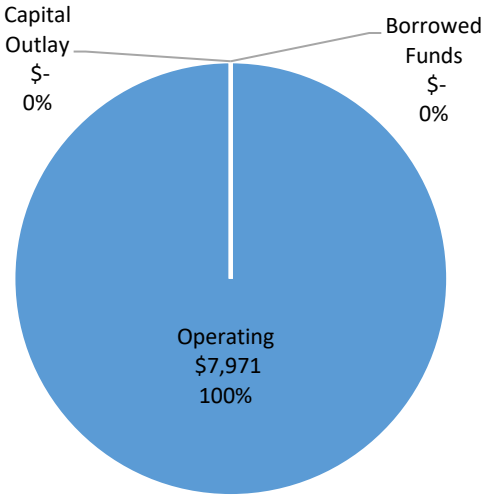
Registrars	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ 2,068	$ 1,678	$ -	$ -	$ -
Purchased Services	5,901	4,864	6,424	6,921	6,921
Supplies	707	880	950	1,050	1,050
Other Charges	-	-	-	-	-
Subtotal	**$ 8,677**	**$ 7,421**	**$ 7,374**	**$ 7,971**	**$ 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



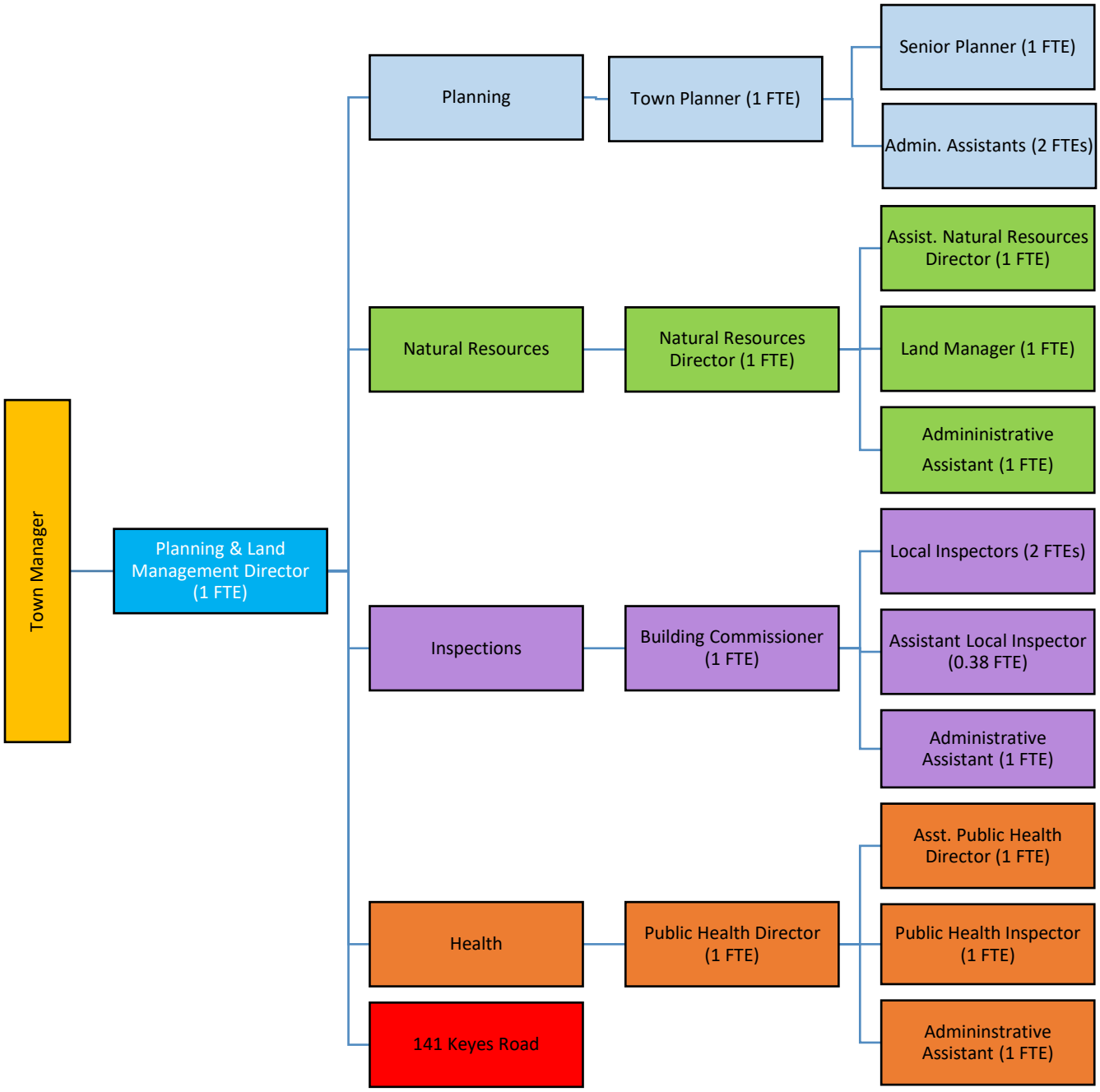
This page is intentionally left blank.

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 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, public health response, and code enforcement. Through its work, DPLM maintains and advances four of the 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.

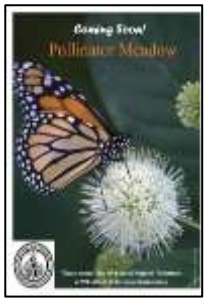
The Planning and Land Management Director, appointed by the Town Manager, works with various boards and committees to address critical development and resource protection issues while providing oversight to the following divisions and programs: Planning, Natural Resources, Inspections, Health, and 141 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 Street (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 for over 200 acres of land.
- ☑ Supported four community gardens.
- ☑ Completed significant slope restoration at Sachem's Cove, which fulfilled a recommendation of the White Pond Watershed Management Plan, and reduced nutrient and sediment loading into the pond.
- ☑ Worked with the community to initiate three pollinator meadows. These are ongoing efforts.

Planning and Land Management

Inspections

- ☑ Worked diligently to ensure that compliance with all State Building Codes and Town Zoning Bylaws were enforced.
- ☑ Permitted and inspected the conversion of The New Church of Concord into the new home of the Concord Youth Theatre, Inc. (photo top right).
- ☑ Reviewed and endorsed all Zoning Board of Appeals applications prior to submission of an application.

- ☑ Oversaw completion of the Emerson Umbrella Addition / renovation project (photo middle right).
- ☑ Worked with the Facilities Manager for TD Bank at 1112 Main Street to ensure compliance with the 2013 ZBA Special permit regarding lighting and interior signage.
- ☑ In response to a request from the owner of 188 Fairhaven Road to proceed with an Emergency Demolition of a single-family dwelling constructed in 1876, a committee comprised of the Building Commissioner, Deputy Fire Chief, Town Engineer, and Chair of the Concord Historical Commission conducted an inspection. After the inspection, all members were in agreement that it was unsafe to enter and that the building should be demolished (photo lower right).

- ☑ Attended seminars to obtain the required CEU's to maintain certification as Building Commissioner and Local Inspectors.

Health

- ☑ Ensured compliance with all applicable local and state laws and regulations and Town bylaws relating to public health.
- ☑ Obtained a $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 upper right).
- ☑ Expanded Public Health Nursing Program. The past year included educational messaging on health risks of vaping for medical practitioners and parents, public health emergency planning, and assisting in revising and updating Health Policies for the Concord Recreation's summer camp program (photo lower right).

- ☑ Coordinated public health response to reduce risk of Eastern Equine Encephalitis (EEE) during statewide disease outbreak that occurred during summer to fall of 2019.
- ☑ Conducted training sessions for all food service permittees on the 2018 revisions of the Massachusetts Food Code. Initiated a contract for use of FoodCode-Pro software to enable food inspections to be completed using iPads and 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 ten property owners using the loan program. Over one-hundred property owners have benefited from this program since it was initiated in 2001 with over $1.7 million having been loaned.

Planning and Land Management

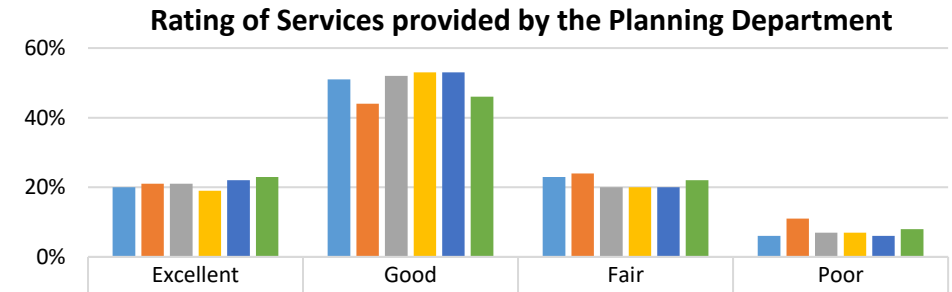
141 Keyes Road

- ☑ Oversaw the successful renovation of the Natural Resources Division offices by the Town's Facilities staff to improve office function and provide space for a future Land Manager position (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 and resulted in new carpet in the halls, meeting room, and Planning Office as well as new paint on walls and new flooring in the kitchen and one bathroom (lower right photo).

Planning and Land Management

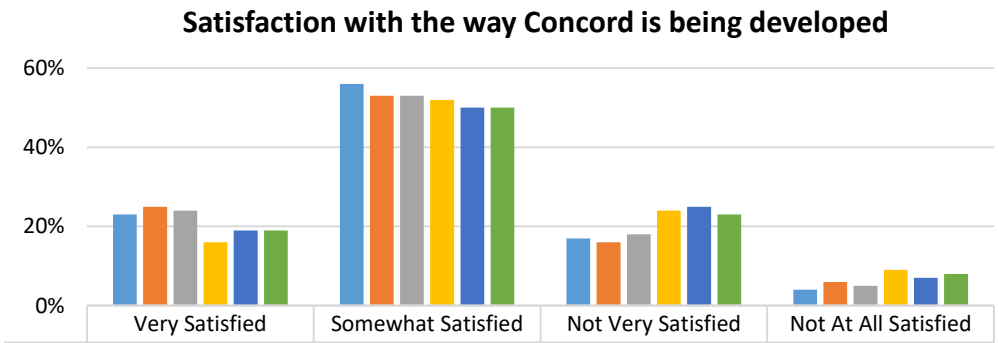
Performance

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.



	Excellent	Good	Fair	Poor
2008	20%	51%	23%	6%
2010	21%	44%	24%	11%
2012	21%	52%	20%	7%
2014	19%	53%	20%	7%
2016	22%	53%	20%	6%
2018	23%	46%	22%	8%

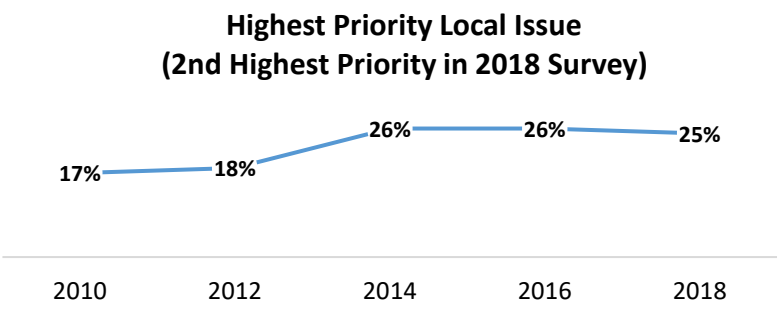
Residents are generally satisfied with the way Concord is being developed. The survey asked, "In terms of land-use and development, how would you rate your satisfaction with the way that Concord is being developed?" 69% of residents responded that they were "Very Satisfied" or "Somewhat Satisfied" in 2018's survey.



	Very Satisfied	Somewhat Satisfied	Not Very Satisfied	Not At All Satisfied
2008	23%	56%	17%	4%
2010	25%	53%	16%	6%
2012	24%	53%	18%	5%
2014	16%	52%	24%	9%
2016	19%	50%	25%	7%
2018	19%	50%	23%	8%

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 of preserving "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.



In addition to these metrics from the annual survey, the Town also keeps track of other performance data within certain divisions over a period of time. The information below 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

Planning and Land Management

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
Regulatory Appeals	3	0	2	1	1
Wetland Enforcement Actions/Violations	0	1	0	0	3
Emergency Certifications	2	1	0	5	4

Inspections

Building Permits	FY15	FY16	FY17	2018	**2019**
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

Health Permits and Licenses	FY15	FY16	FY17	FY18	FY19
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 if grant is awarded
- ☐ 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 applications, which will help to streamline the process of tracking other Town Departments' requirements and 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 endorse all Board of Appeals applications.

Planning and Land Management

Health

- ☐ 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).

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 of all town-owned conservation land and open space.

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 endorse 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 and Food-Code Pro software platforms).
- ⇨ 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.

Planning and Land Management

Personnel Summary

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	-
Subtotal	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
Subtotal	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
Subtotal	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	-
Subtotal	4.30	$ 371,421	4.00	$ 355,917
141 Keyes Road				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Planning & Land Management Total	18.87	$ 1,573,566	19.17	$ 1,580,378

Planning & Land Management – Planning

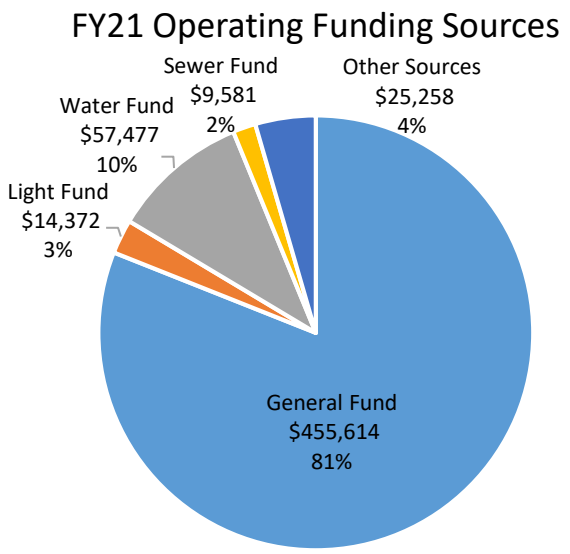
FY21 Budget Highlights

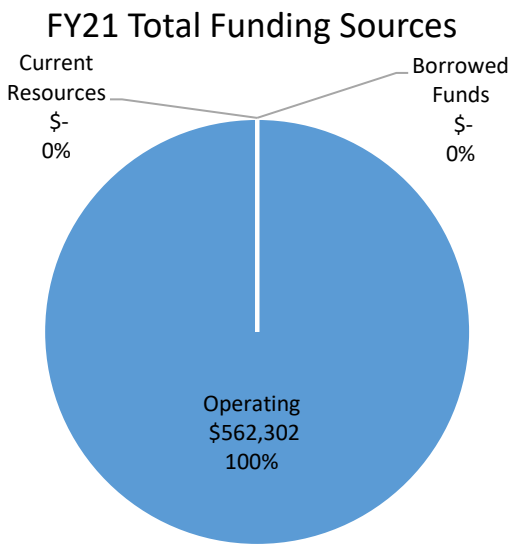
The FY21 Planning total operating appropriation is proposed to increase by 6.9% or $36,484 compared to FY20 due to the addition of non-personnel related expenses. The budget includes an additional $30,000 for a total of $56,000 for Transportation Services. $6,000 is planned to be expended to maintain Concord's membership with the CrossTown Connect, a public-private transportation partnership. In addition, $30,000 has been planned for expanded membership services as well as $20,000 to match funds required to establish a shuttle service to the two commuter rail stations. The General Fund is proposed to support 81% or $455,614 of planned expenditures.

Division Financial Overview

Planning	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Planning & Land Management – Natural Resources

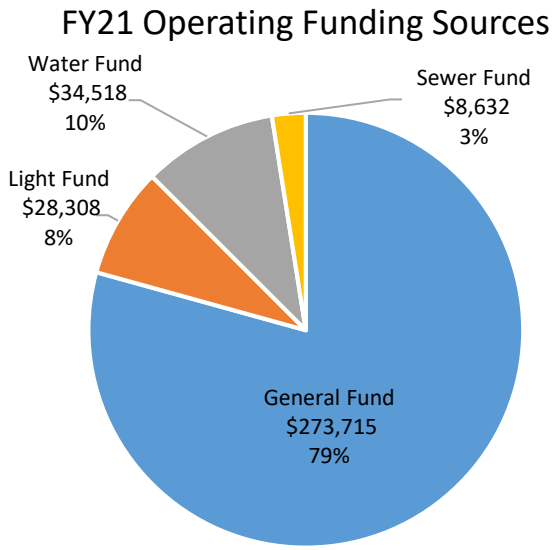
FY21 Budget Highlights

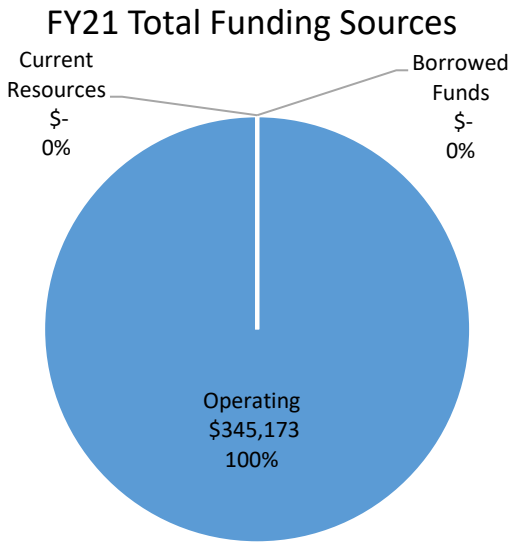
The FY21 Natural Resources total operating appropriation is proposed to increase by 17.6% or $51,655 compared to FY20 primarily due to a new Land Manager ($62,640) position. Most of these funds (82.3%) are proposed to come from existing dollars in the Town's budget. Given the impact of and support for Light, Water, and Sewer Fund operations, the Enterprise Funds are proposed to contribute 21% or $71,458 toward the overall planned expenditures. The General Fund is proposed to support 79% or $273,715 of planned expenditures.

Division Financial Overview

Natural Resources	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Planning & Land Management – Inspections

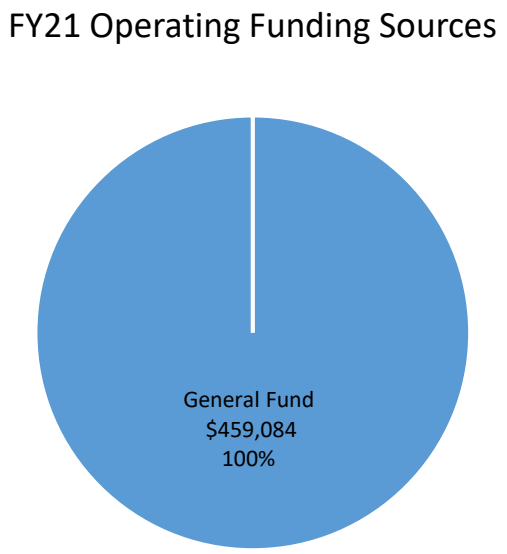
FY21 Budget Highlights

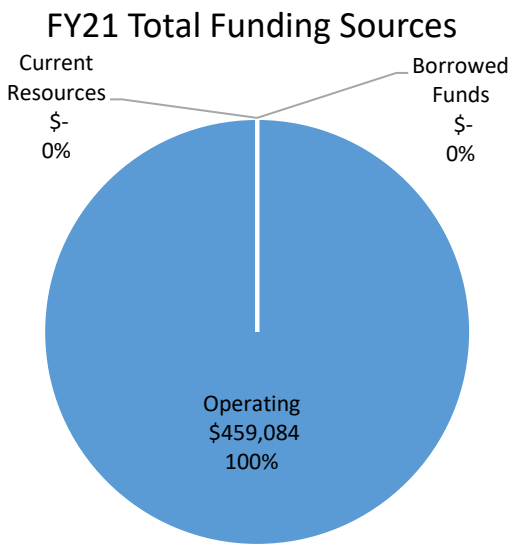
The FY21 Inspections total operating appropriation is proposed to decrease by 6.4% or $31,214 compared to FY20. This budget includes proposed savings resulting from the hiring of two new Local Inspectors and a reduction in Assistant Local Inspector hours and salary to fund an increase in the part-time Plumbing and Gas Inspector and Electrical Inspectors hours and wages. In addition, savings are also proposed be used to fund the Land Manager position in the Natural Resources Division (to support enforcement of the Tree Preservation Bylaw). The General Fund is proposed to support 100% or $459,084 of planned expenditures.

Division Financial Overview

Inspections	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Planning & Land Management – Health

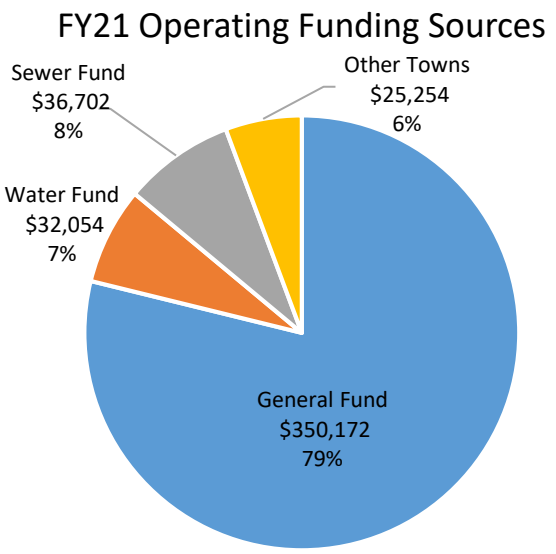
FY21 Budget Highlights

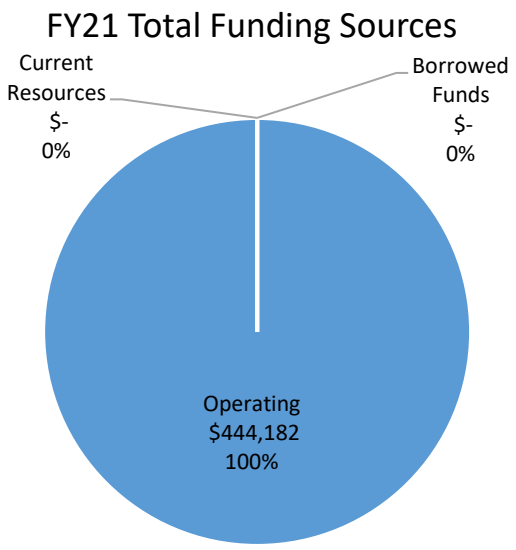
The FY21 Health total operating appropriation is proposed to increase by 1.2% or $5,168 compared to FY20. The proposed budget includes $3,200 for software maintenance for the use of food inspections software and $20,400 for services from the East Middlesex Mosquito Control Program. The Water and Sewer Funds are proposed to contribute 7% and 8% of 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

Health	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Planning & Land Management – 141 Keyes Road

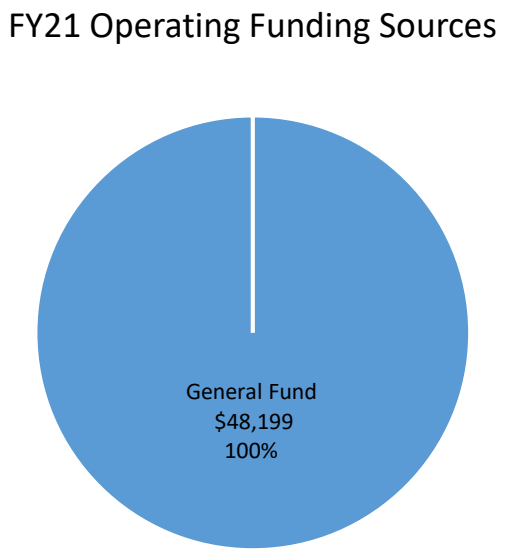
FY21 Budget Highlights

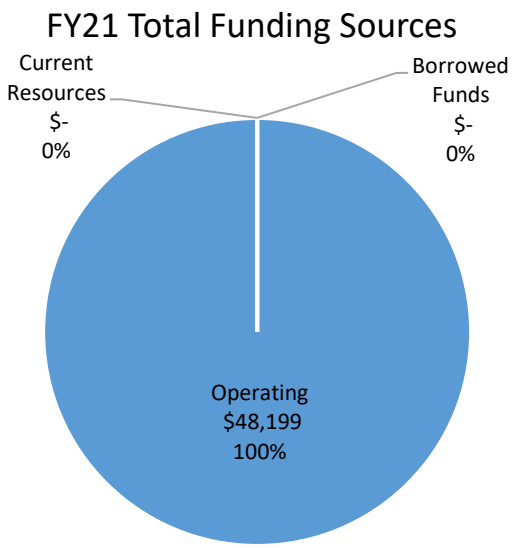
The FY21 141 Keyes Road total operating appropriation is proposed to decrease by 14.8% or $8,384 compared to FY20 primarily due to $3,542 in savings from lower projected custodial services costs and elimination of the need for Other Professional Technical Services ($3,800). The budget includes funding for various utilities and maintenance of offices and general meeting space utilized by the Department of Planning and Land Management, other Town departments, and the public. The General Fund is proposed to support 100% or $48,199 of planned expenditures.

Division Financial Overview

141 Keyes Road	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





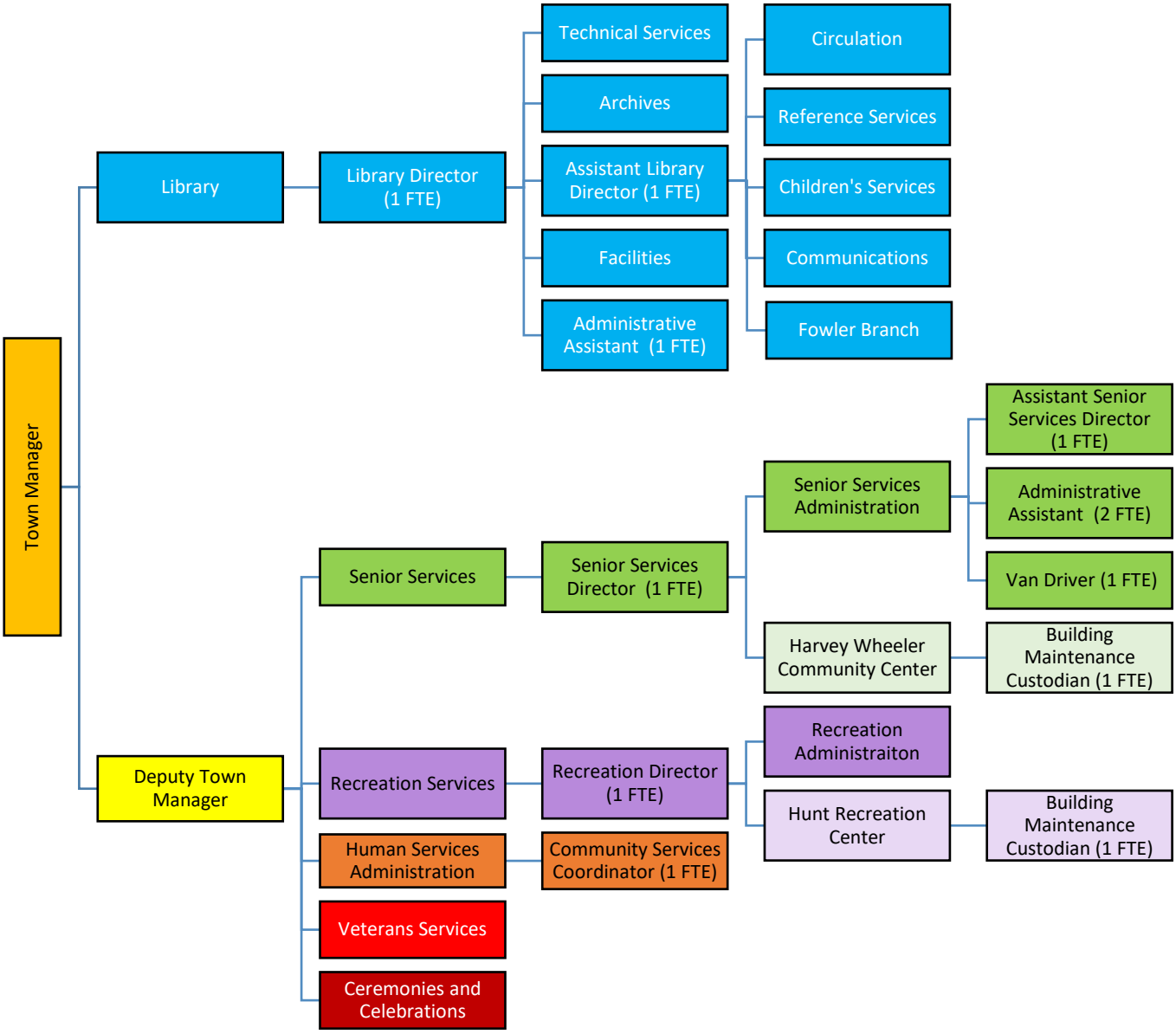
This page is intentionally left blank.

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 Divisions 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 of the entire community. A dedicated staff member available for any resident who needs guidance on social, economic, or physiological issues is budgeted in the Social Services Administration. Veterans can contact Veterans Services for information and benefits support. To enhance Town spirit in Historic Concord, Ceremonies and Celebrations 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 to 50 computers to Windows 10.
- ☑ CFPL staff launched librarian-curated booklists.
- ☑ CFPL enhanced services through several community partnerships including Concord Recreation and Minuteman 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 as well as story time at the Beede Swim & Fitness 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 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.

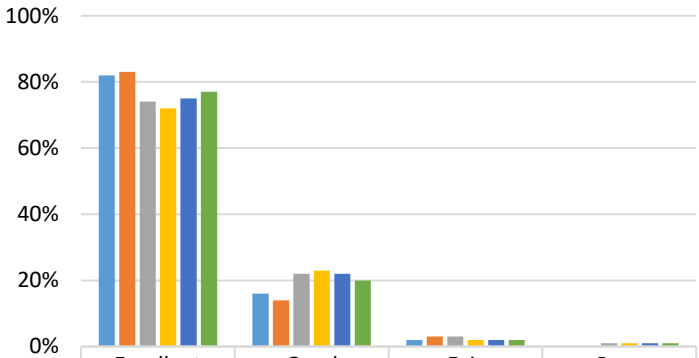
Human Services

Performance

Library

In addition to other departments, the Citizen Survey also possess a question to Concord residents seeking their opinion on the Concord Free Public Library (CFPL). In the 2018 Survey, residents were asked, "How would you rate the overall quality of services provided by Concord Public Libraries?" In all surveys, there is a strong opinion that the quality of services being offered is "Excellent" or "Good". 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.

Rating of Services provided by the Library



	Excellent	Good	Fair	Poor
2008	82%	16%	2%	0%
2010	83%	14%	3%	0%
2012	74%	22%	3%	1%
2014	72%	23%	2%	1%
2016	75%	22%	2%	1%
2018	77%	20%	2%	1%

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-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".

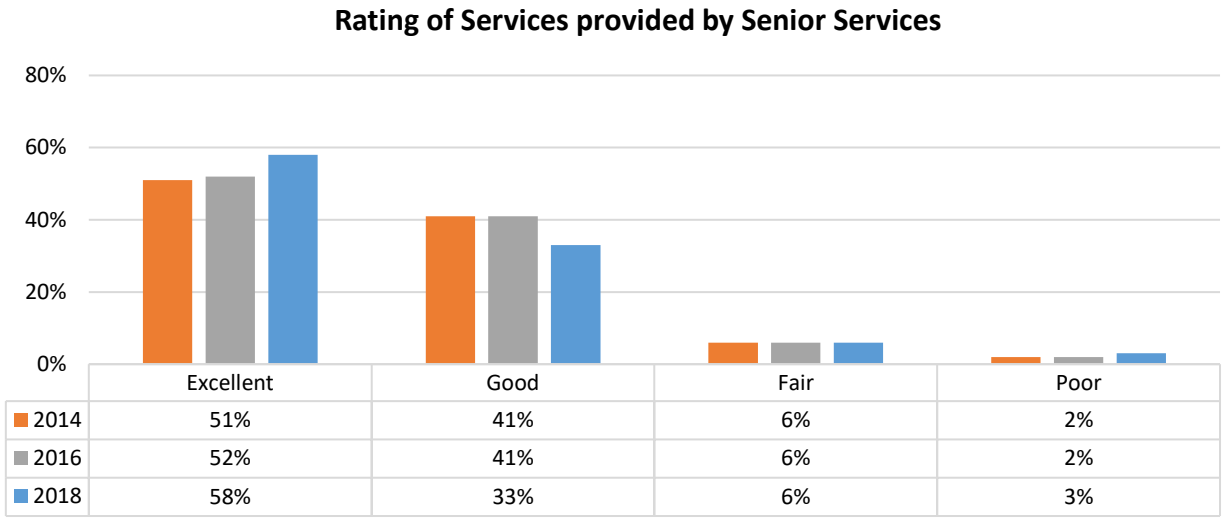
CFPL Performance Measures

	2015	2016	2017	2018	2019
Direct Circulation	414,084	390,131	385,436	385,038	396,959
*E*books-Circulation	13,298	17,179	19,027	40,989	56,326
Programs Held					
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
Programs Attendance					
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

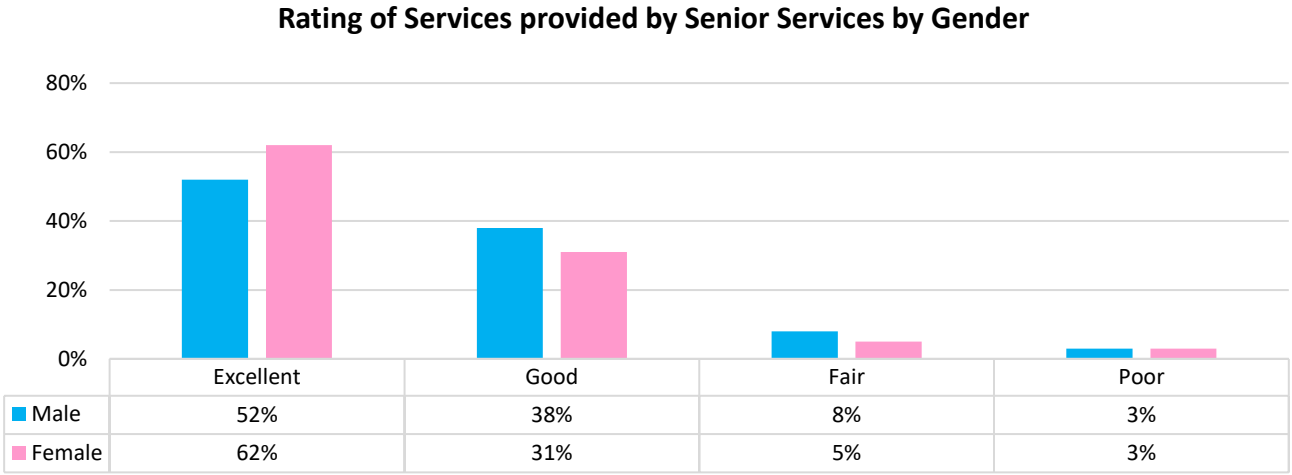
Human Services

Senior Services

In the 2018 survey, the question was poised, "How would you rate the overall quality of services provided by the Senior Service Division / Council on Aging, which includes social / recreational programming, nursing services, transportation services and clinical social work?" More than 90% of residents responded that services provided by Senior Services were "Excellent" or "Good" since 2014.



In the same 2018 survey, data was also collected based on gender satisfaction.



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 the Concord Public Schools to explore ways to integrate local primary source material into the 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
Library				
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 Coordinat	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
Libarian 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
Subtotal	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
Subtotal	10.72	$ 578,920	10.59	$ 616,984

Human Services

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
Harvey Wheeler Community Center				
Building Maintenance Custodian	1.00	49,555	1.00	50,530
Other Personnel Expenses	0.00	2,285	0.00	2,218
Subtotal	1.00	$ 51,840	1.00	$ 52,748
Recreation Services Administration				
Recreation Director	1.00	121,260	1.00	118,882
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	1.00	$ 121,260	1.00	$ 118,882
Hunt Recreation Center				
Building Maintenance Custodian	1.00	56,855	1.00	57,608
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	1.00	$ 56,855	1.00	$ 57,608
Human Services Administration				
Community Services Coordinator	1.00	67,310	1.00	67,309
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	1.00	$ 67,310	1.00	$ 67,309
Veterans Services				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.49	32,992	0.49	33,591
Subtotal	0.49	$ 32,992	0.49	$ 33,591
Ceremonies & Celebrations				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Human Services Total	44.88	$ 2,887,526	44.34	$ 2,893,522

Human Services – Library

FY21 Budget Highlights

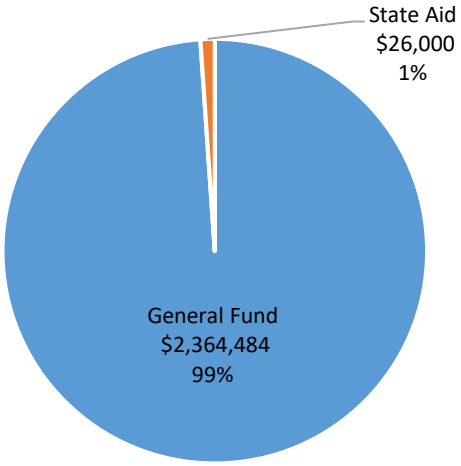
The FY21 Library total operating appropriation is proposed to decrease by 0.9% or $21,010 compared to FY20 primarily due to savings from hiring new employees at lower budgeted starting salaries. Additional funds for books and materials ($10,000) as well as custodial services ($4,000) are included in the proposed budget. The General Fund is proposed to support 99% or $2,364,484 of planned expenditures.

Division Financial Overview

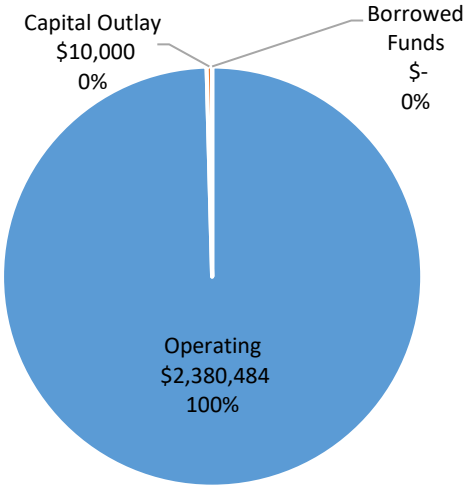
Library	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ 1,498,933	$ 1,593,712	$ 1,978,349	$ 1,946,400	$ 1,946,400
Purchased Services	240,101	298,071	150,596	156,500	156,500
Supplies	141,728	150,233	130,344	140,300	140,300
Other Charges	423	2,514	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

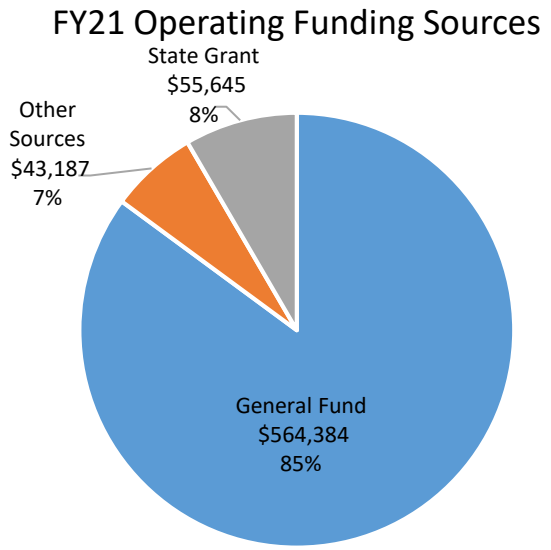
FY21 Budget Highlights

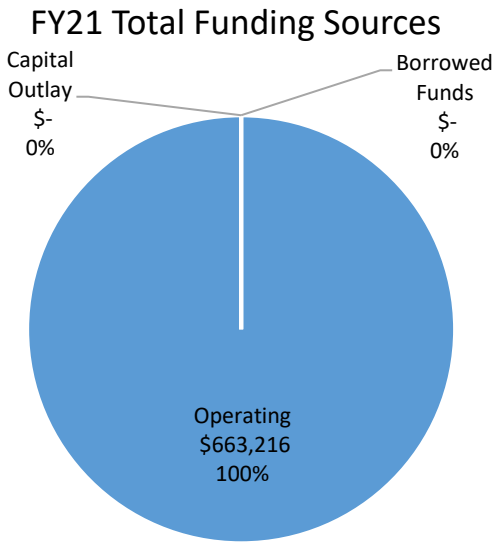
The Senior Services total operating appropriation is proposed to increase by 6.2% or $38,746 compared to FY20. The increase is primarily a result of proposed wage increases totaling $25,000 to bring certain wage rates more in-line with current market rates. In addition, the proposed budget also includes a slight increase in Purchased Services and small decreases in Supplies and Other Charges. The General Fund is proposed to support 85% or $564,384 of planned expenditures.

Division Financial Overview

Senior Services Administration	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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





Human Services – Harvey Wheeler Community Center

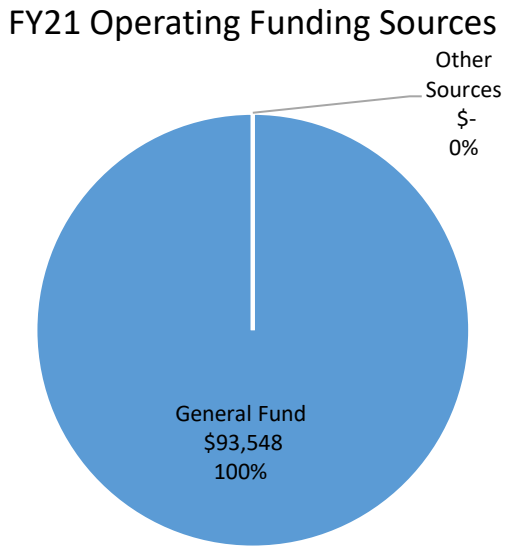
FY21 Budget Highlights

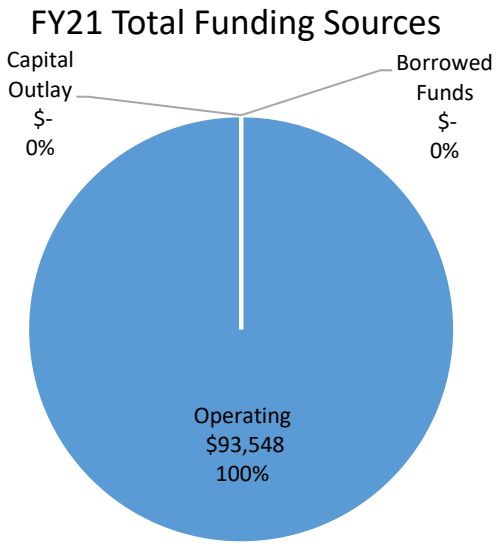
The FY21 Harvey Wheeler Community Center total operating appropriation is proposed to increase by 4.2% or $3,761 compared to FY20. The building houses the Senior Services Administration as well as Concord Recreation's Carousel pre-school and after-school programs. The proposed budget includes minor increases 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

Harvey Wheeler Community Center	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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





Human Services – Recreation Administration

FY21 Budget Highlights

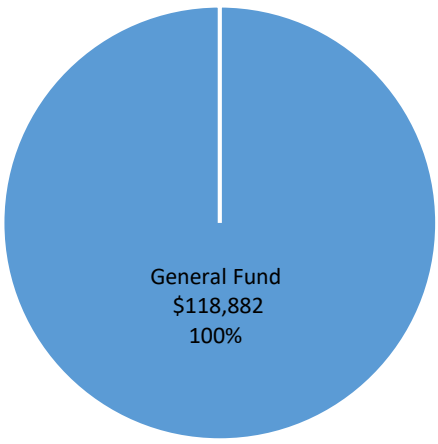
The Recreation Administration total operating appropriation is proposed to decrease by 2.0% or $2,378 compared to FY20. This savings is a result of a decrease in Personnel Services due to the ending of the Recreation Director's temporary additional duties. The General Fund is proposed to support 100% or $118,882 of planned expenditures.

Division Financial Overview

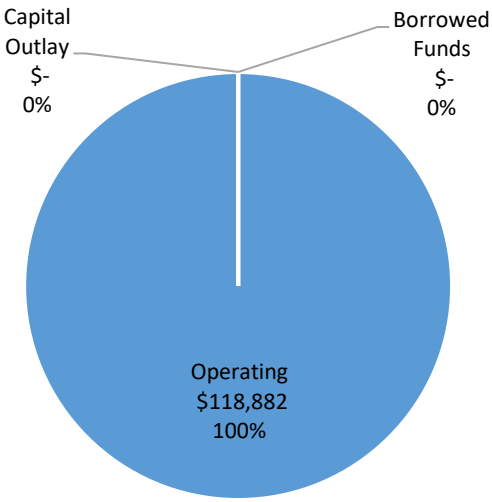
Recreation Services Administration	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ 100,545	$ 107,960	$ 121,260	$ 118,882	$ 118,882
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Other Charges	-	416	-	-	-
Subtotal	**$ 100,545**	**$ 108,376**	**$ 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

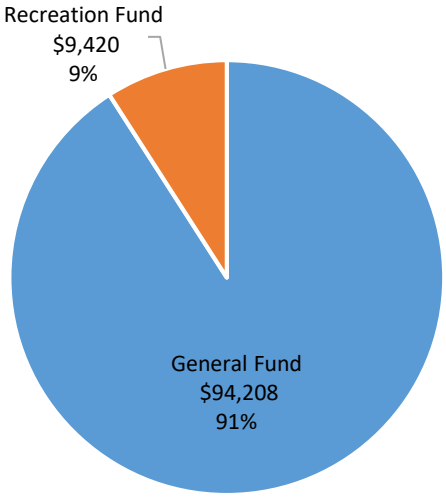
The FY21 Hunt Recreation Center total operating appropriation is proposed to increase by 2.8% or $2,823 compared to FY20. Due to the housing of Recreation staff and programs within the building, the Recreation Fund is proposed to contribute 8% of operational costs. The General Fund is proposed to support 91% or $94,208 of planned expenditures.

Division Financial Overview

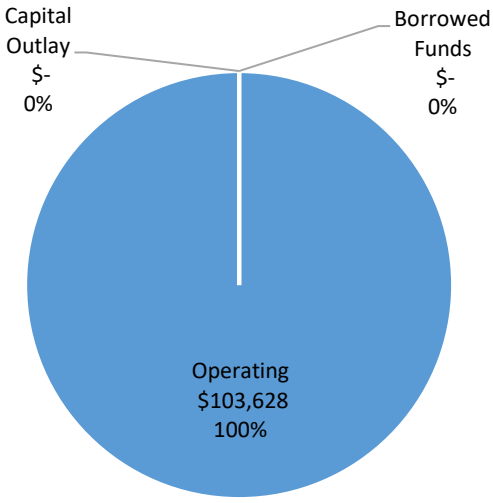
Hunt Recreation Center	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ 53,762	$ 56,502	$ 56,855	$ 57,608	$ 57,608
Purchased Services	41,956	41,364	36,500	36,320	36,320
Supplies	4,966	1,499	3,500	3,500	3,500
Other Charges	-	-	-	-	-
55 Church Street	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

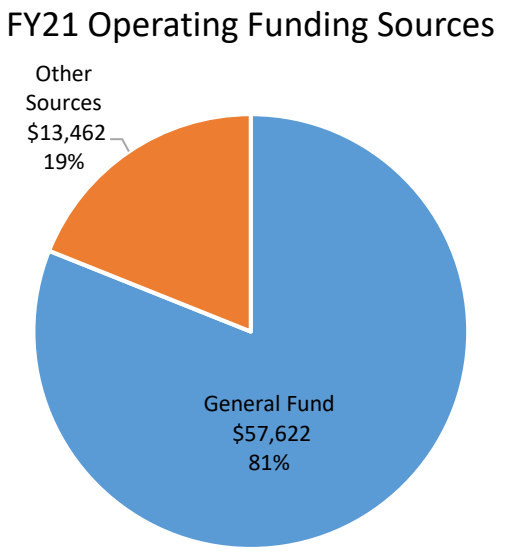
FY21 Budget Highlights

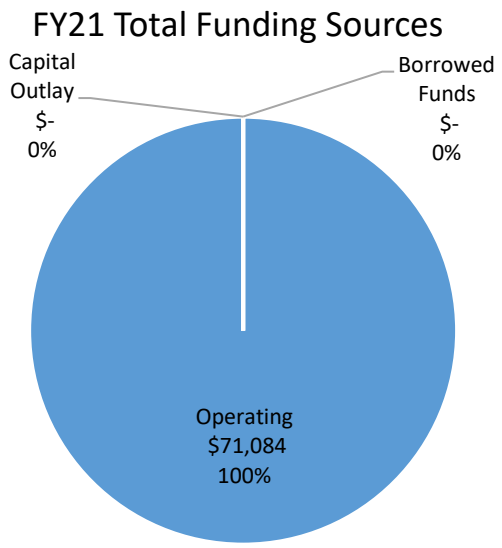
The FY21 Human Services total operating appropriation is proposed to decrease by 0.6% or $451 compared to FY20. The proposed budget includes the Community Services Coordinator position as well as proposed minor reductions in Supplies ($150) and Other Charges ($500). The General Fund is proposed to support 81% or $57,622 of planned expenditures.

Division Financial Overview

Human Services Administration	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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





Human Services – Veterans Services

FY21 Budget Highlights

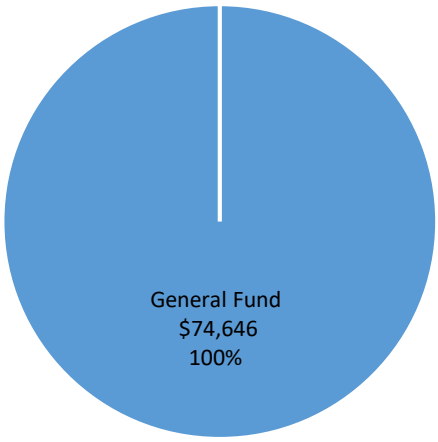
The FY21 Veterans Services total operating appropriation is proposed to decrease by 15.9% or $14,112 compared to FY20. The proposed reduction is a result of an expected decrease in the number of eligible residents receiving benefits. The FY21 budget proposes to fund benefits at $38,000, a decrease of $15,724 in comparison to FY20. The General Fund is proposed to support 100% or $74,646 of planned expenditures.

Division Financial Overview

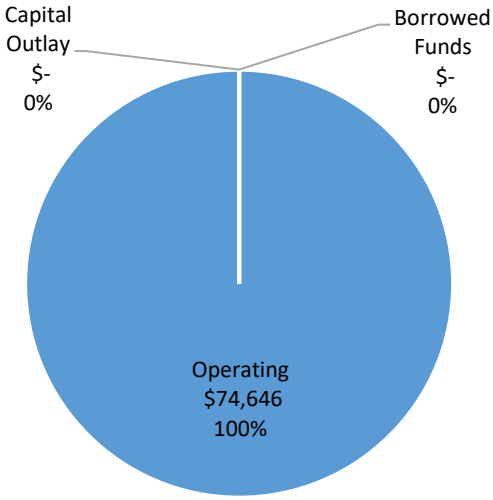
Veterans Services	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
Personnel Services	$ 26,264	$ 28,080	$ 32,992	$ 33,591	$ 33,591
Purchased Services	5,620	557	420	915	915
Supplies	3,109	4,124	917	1,370	1,370
Other Charges	195	209	705	770	770
Veterans' Benefits	62,442	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 & Celebrations

FY21 Budget Highlights

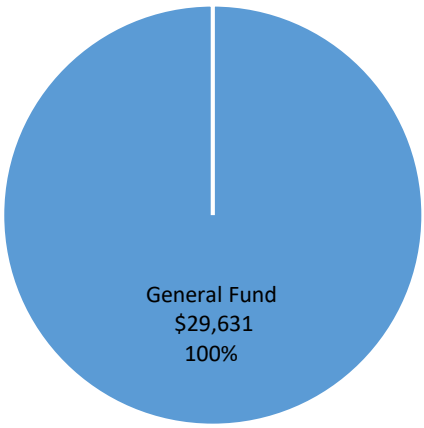
The Ceremonies and Celebrations total operating appropriation is proposed to increase by 55.7% or $10,601 compared to FY20. The budget includes funding for event related expenses such as band and musician fees, participant refreshments, horse and carriage rentals, etc. as well as a $5,500 increase in police overtime expenses for public ceremonies. The General Fund is proposed to support 100% or $29,631 of planned expenditures.

Division Financial Overview

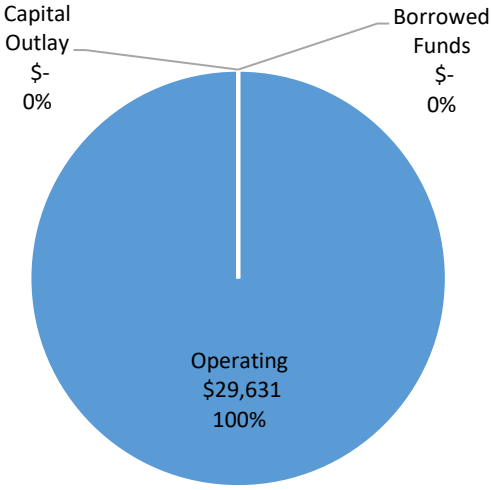
Ceremonies & Celebrations	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
Operating					
General Services	$ 4,658	$ -	$ -	$ 2,750	$ 2,750
Public Ceremonies	6,150	22,426	14,830	22,145	22,145
Memorial Day Flags	1,886	-	2,500	2,536	2,536
Street Flags	-	-	1,200	1,200	1,200
U.N. Day 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

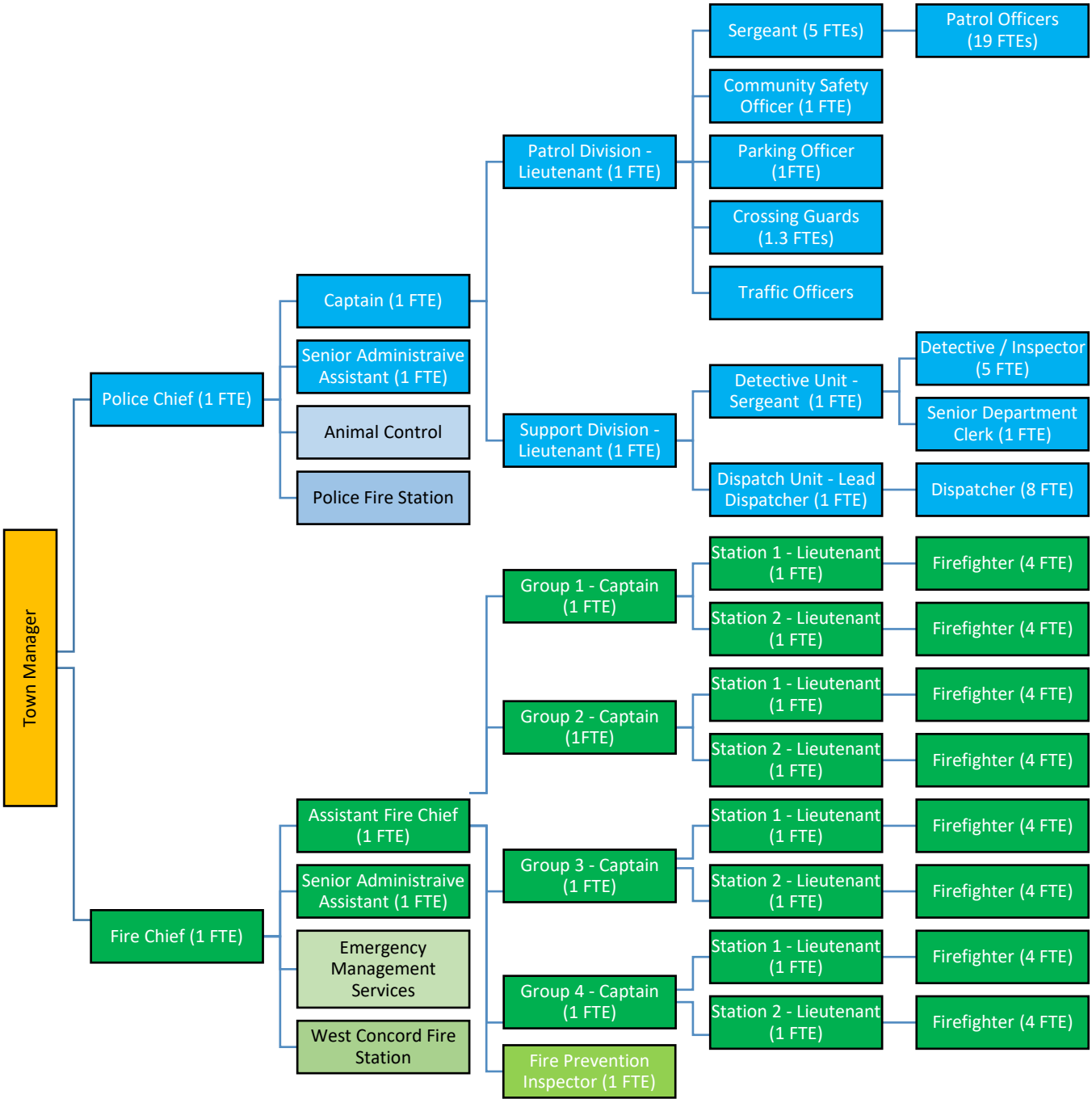


Public Safety

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 multi-purpose room is used by Town boards and community organizations 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

- ☑ Received AAA Northeast Gold Traffic Award.
- ☑ Completed Crisis Intervention Training for Officers.
- ☑ Increased of hybrid vehicles in fleet.
- ☑ Increased surveillance and patrol resulting in increased Operating Under the Influence of Alcohol Arrests.
- ☑ Increased service to youth population with implantation of a second School Resource Officer.

Animal Control

- ☑ Maintained responsive delivery of services via contracted services.

Police Fire Station

- ☑ Reduced electricity usage by replacing all lights with high efficiency LED fixtures.
- ☑ Improved health and safety by replacing older passage doors from apparatus room to keep vehicle exhaust from migrating to office spaces.

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 pre-plan program for non-residential properties.
- ☑ Purchased eleven complete sets of ballistic protective equipment to equip all members on-duty in the event of an active threat incident. This was made possible through a donor who wishes to remain anonymous.

Emergency Management Services

- ☑ Collaborated with the Health Division 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.

Public Safety

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.

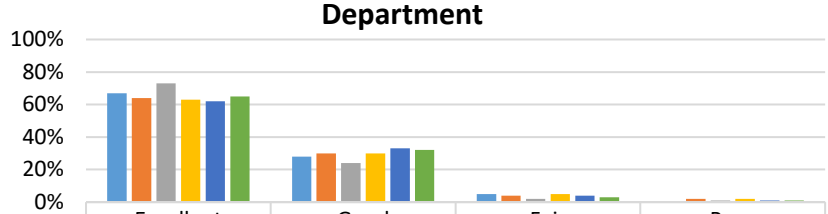
Public Safety

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 the 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".

Rating of Services provided by the Police Department



	Excellent	Good	Fair	Poor
2008	67%	28%	5%	0%
2010	64%	30%	4%	2%
2012	73%	24%	2%	1%
2014	63%	30%	5%	2%
2016	62%	33%	4%	1%
2018	65%	32%	3%	1%

In addition to survey data, the Concord Police Department also tracks and maintains records through incident reports. In CY2019, a total of 37,748 items were logged. Below is a chart that breaks down a portion of those incidents.

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
Vandalism Complaints	17
Alarms-Commercial/Residential	861
Breaking and Entering Investigations	12
Total Log Items	**37,748**

Public Safety

Animal Control

As part of Concord's requirement per M.G.L. to employee an Animal Control Officer, the Town utilizes a private vendor to deliver services via contract. Based on data collected by the private vendor, a total of 1,037 calls were made regarding animal issues during CY2019.

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. This is accomplished 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 the community by setting a high standard of excellence, guided by the principles of trust, integrity, honesty, loyalty, and respect for all.

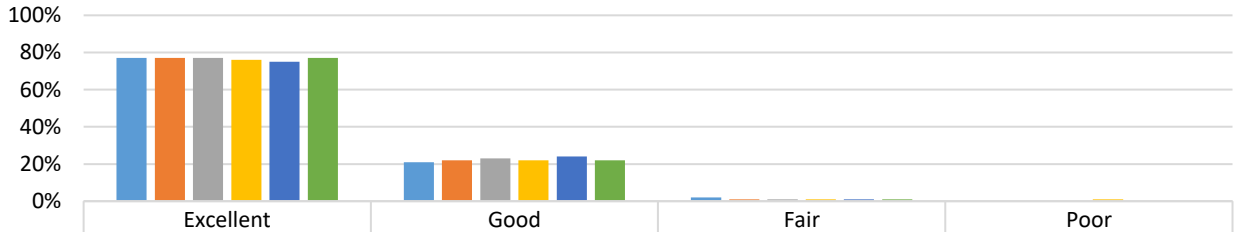
The Fire Department provides fire prevention, fire suppression, rescue, medical, and other emergency services to the public. The Fire Department is committed to maintaining a high standard of readiness in all aspects of fire, rescue, and EMS emergency response; conducting public education programs on 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 the Massachusetts Fire District 14, the Town has access to and participate on teams that include technical rescue; dive rescue; fire investigation; emergency communications support and preplanned mutual aid support. In addition to access, the Department also collaborates with the Massachusetts Department of Fire Services for support at incidents that include hazardous materials, extended operations, fire investigations and many other support services.

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".

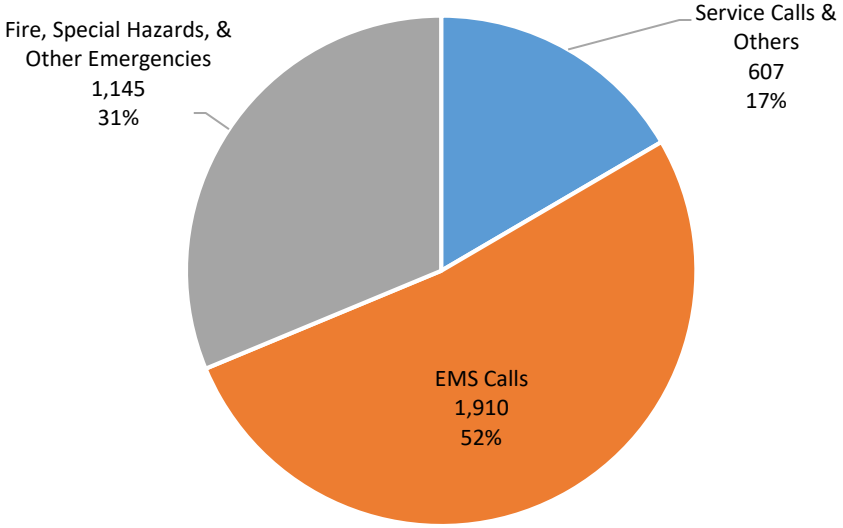
Rating of Services provided by the Fire Department



	Excellent	Good	Fair	Poor
2008	77%	21%	2%	0%
2010	77%	22%	1%	0%
2012	77%	23%	1%	0%
2014	76%	22%	1%	1%
2016	75%	24%	1%	0%
2018	77%	22%	1%	0%

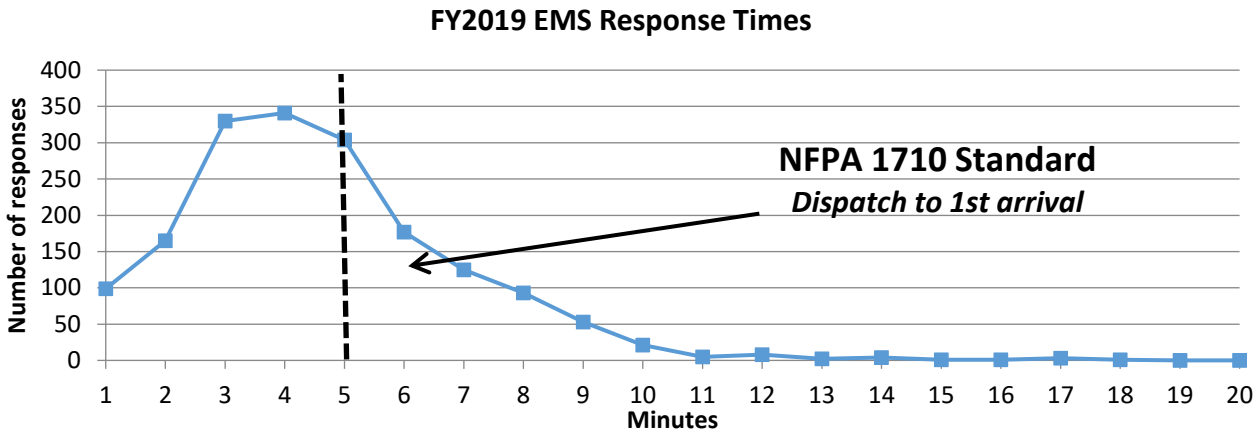
Concord also tracks data related to emergency responses. In 2019, the Fire Department had 3,662 calls. The majority of calls were related to "Emergency Medical Services". This was followed by 31% being related to "Fires, Special Hazards, or Other Emergencies", followed by "Service and Other Calls."

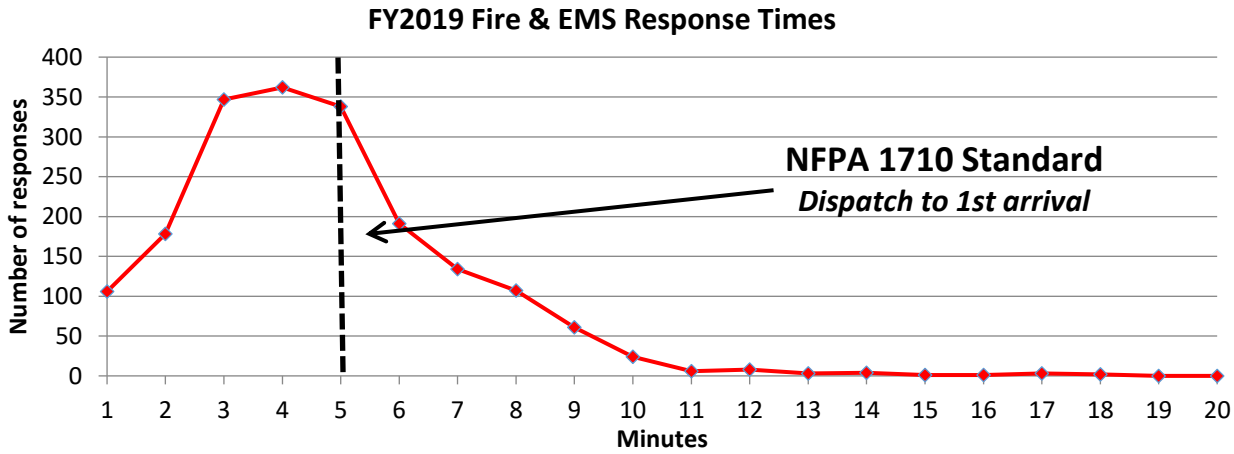
CFD Emergency Responses 2019



Public Safety

In order to measure the Concord Fire Department's responsiveness to fire and medical emergencies, the Department tracks internal data throughout the fiscal and calendar years. Each year, the Department aims to have the first fire or medical responders at the emergency scene within 6 minutes 90% of the time. Benchmarks from the National Fire Protection Association (NFPA) indicate that responsive departments must meet or exceed this goal. Concord's median fire and emergency medical services response time is 5 minutes. The charts below break down all of the emergency responses from FY2019.





Emergency Management Services

The mission of Emergency Management Services 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 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

- ☐ Develop a plan and timeline with the Town Manager 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 to automate permitting and inspection processes.
- ☐ Train all members in Rescue Task Force techniques for active threat incidents.

Emergency Management

- ☐ Reorganize Emergency Operations Center plan (EOC).
- ☐ Improve EOC technology and conduct trainings.
- ☐ Reinvigorate volunteer positions in Emergency Management.

Long-Term Plans

Police Department

- ⇨ Replace the current Police Fire 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 plans and locations for a new Public Safety facility.

Public Safety

Personnel Summary

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
Police				
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
Dectectives, Inspector, Patrol Ofrs.	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
Subtotal	47.30	$ 4,736,822	48.30	$ 4,478,513
Animal Control				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Public Safety Building				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Fire				
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
Subtotal	48.53	$ 5,075,478	48.53	$ 5,032,400

Public Safety

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
Emergency Management				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
West Concord Fire Station				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Public Safety Total	95.83	$ 9,812,300	96.83	$ 9,510,912

Public Safety – Police Department

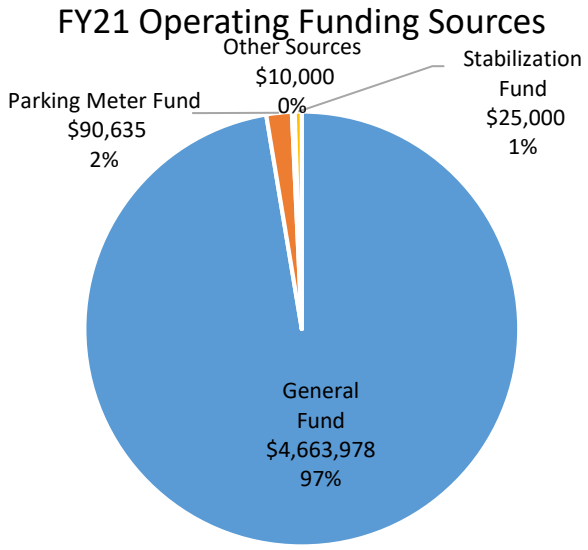
FY21 Budget Highlights

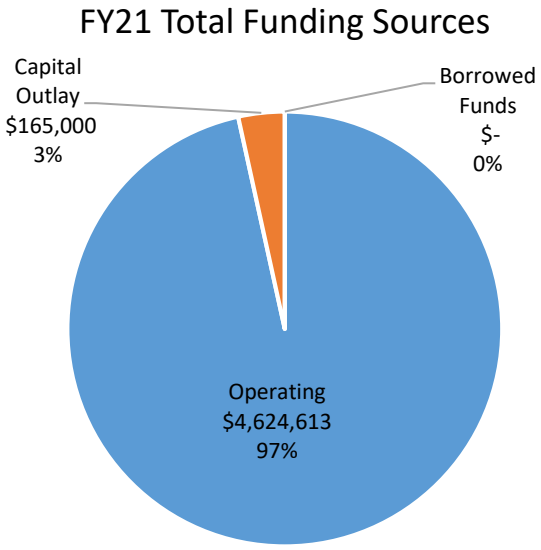
The FY21 Police Department total operating appropriation is proposed to decrease by 5.1% or $250,423 compared to FY20 primarily due to salary savings resulting from retirements and the hiring of new personnel. The budget proposes one additional Dispatcher ($51,073) to provide additional overnight coverage. 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

Police Department	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Public Safety – Animal Control

FY21 Budget Highlights

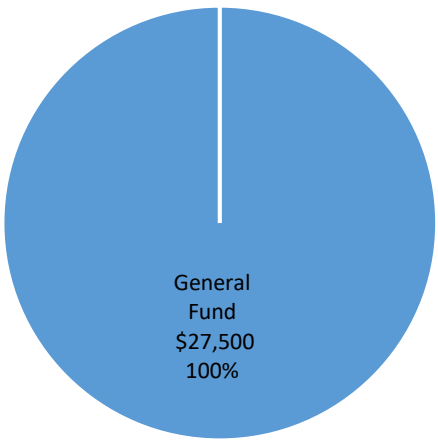
The FY21 Animal Control total operating appropriation is proposed to increase by 1.0% or $264 compared FY20. This budget includes funding for contracted animal control services and other miscellaneous supplies. The General Fund is proposed to support 100% or $27,500 of planned expenditures.

Division Financial Overview

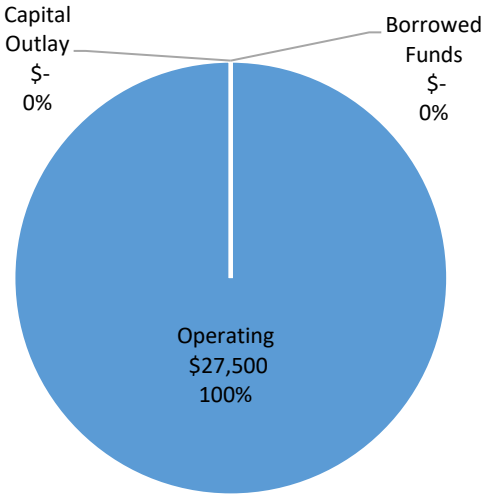
Animal Control	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Purchased Services	24,730	25,554	26,336	26,600	26,600
Supplies	-	180	900	900	900
Other Charges	-	-	-	-	-
Subtotal	**$ 24,730**	**$ 25,734**	**$ 27,236**	**$ 27,500**	**$ 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

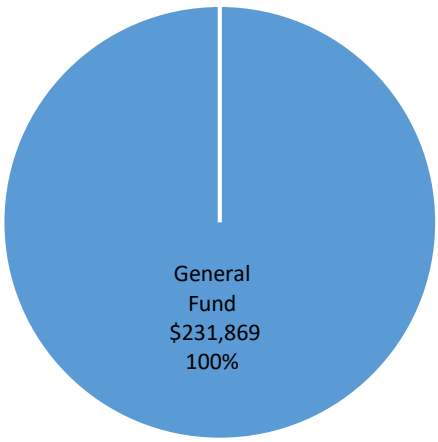
The FY21 Police Fire Station total operating appropriation is proposed to increase by 2.2% or $5,096 compared to FY20. The budget includes but is not limited to $33,000 funding for contracted out custodial services, $60,000 in computer equipment maintenance for various pieces of security and communications 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

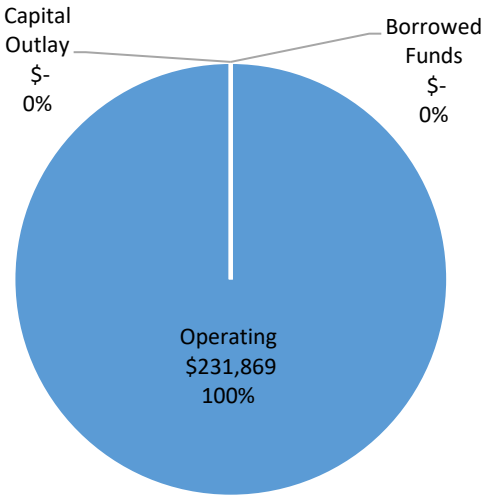
Police Fire Station	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ -	$ 177	$ 4,120	$ 5,000	$ 5,000
Purchased Services	232,443	221,526	218,653	217,369	222,369
Supplies	9,319	3,286	4,000	4,000	4,500
Other Charges	1,016	-	-	-	-
Subtotal	**$ 242,778**	**$ 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

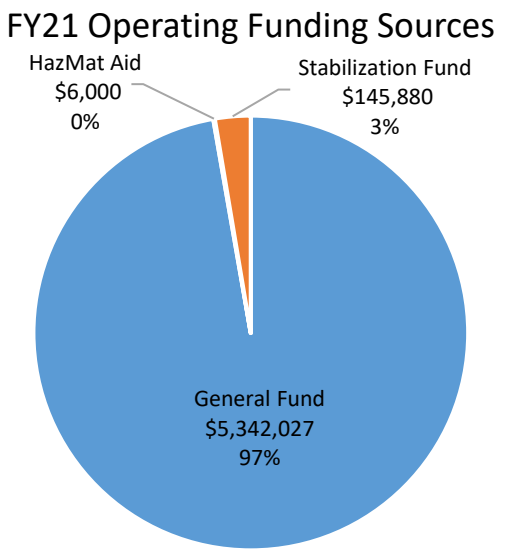
FY21 Budget Highlights

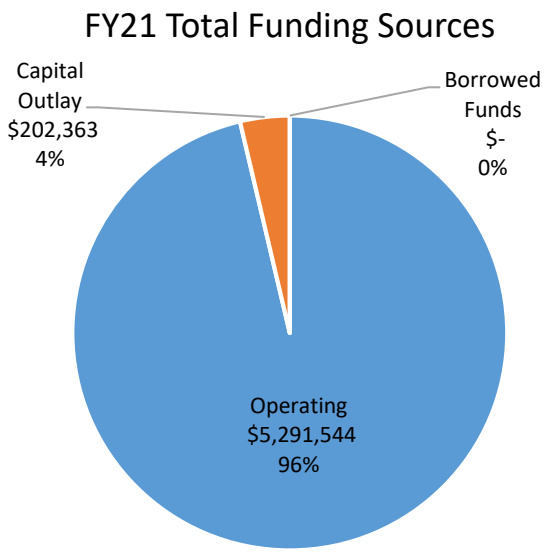
The FY21 Fire Department total operating appropriation is proposed to decrease by 0.6% or $31,926 compared to FY20. The budget includes an increase of $8,000 to hire an outside instructor to maintain EMS qualifications and continuing education requirements and an increase of $8,900 for replacement tires for two ambulances, one engine, and the ladder truck as well as funding for snow chains for two engines and the ladder truck. In addition, the budget includes $202,363 in capital outlay for the replacement of one fire vehicle and other public safety equipment. The General Fund is proposed to support 97% or $5,342,027 of planned expenditures.

Division Financial Overview

Fire Department	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Public Safety – Emergency Management Services

FY21 Budget Highlights

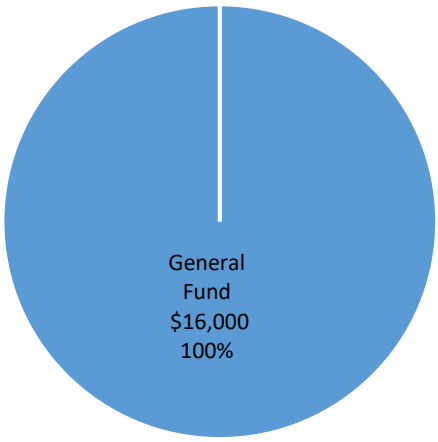
The FY21 Emergency Management Services total operating appropriation is proposed to decrease by 0.4% or $60 compared to FY20. The budget includes funding for a standby natural gas generator at the Harvey Wheeler Community Center ($1,450), communications equipment maintenance ($1,000), and $5,750 in emergency supplies. The General Fund is proposed to support 100% or 16,000 of the planned expenditures.

Division Financial Overview

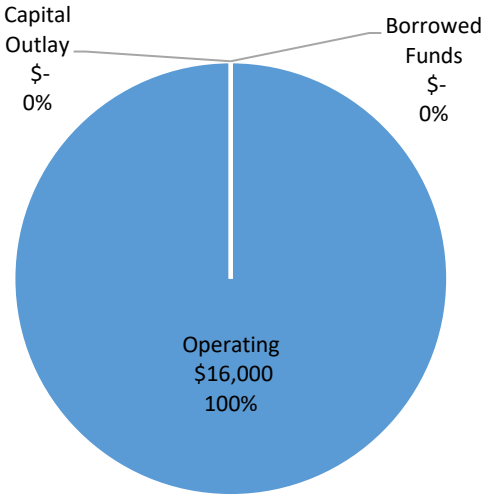
Emergency Management	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Purchased Services	16,637	1,884	9,610	9,550	9,550
Supplies	-	-	5,750	5,750	5,750
Other Charges	-	-	700	700	700
Subtotal	**$ 16,637**	**$ 1,884**	**$ 16,060**	**$ 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

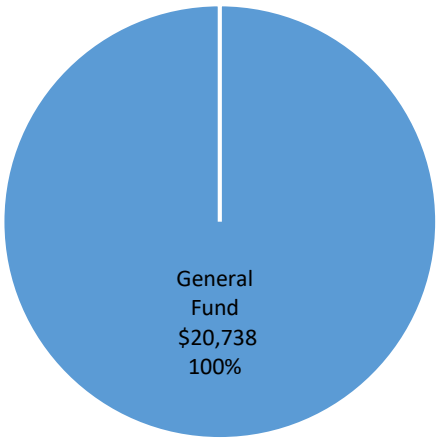
The FY21 West Concord Fire Station total operating appropriation is proposed to decrease by 16.7% or $4,161 compared to FY20. This budget organizes the funds needed to operate the West Concord Fire Station and its accompanying crew. It includes funding for various utility services ($16,988) as well as $3,750 in custodial supplies. The General Fund is proposed to support 100% or $20,738 of planned expenditures.

Division Financial Overview

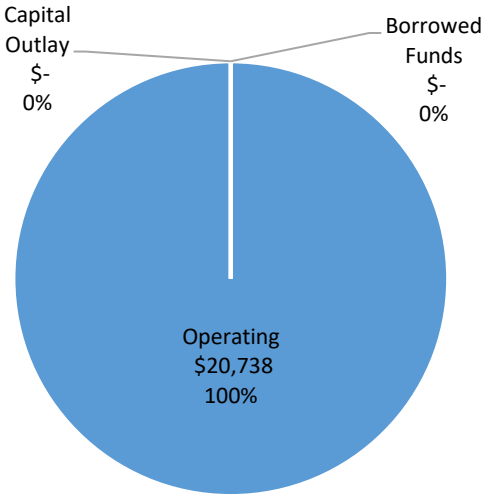
West Concord Fire Station	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ 100	$ -	$ -	$ -	$ -
Purchased Services	18,286	14,803	21,148	16,988	16,988
Supplies	3,020	2,147	3,750	3,750	3,750
Other Charges	-	-	-	-	-
Subtotal	**$ 21,407**	**$ 16,949**	**$ 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



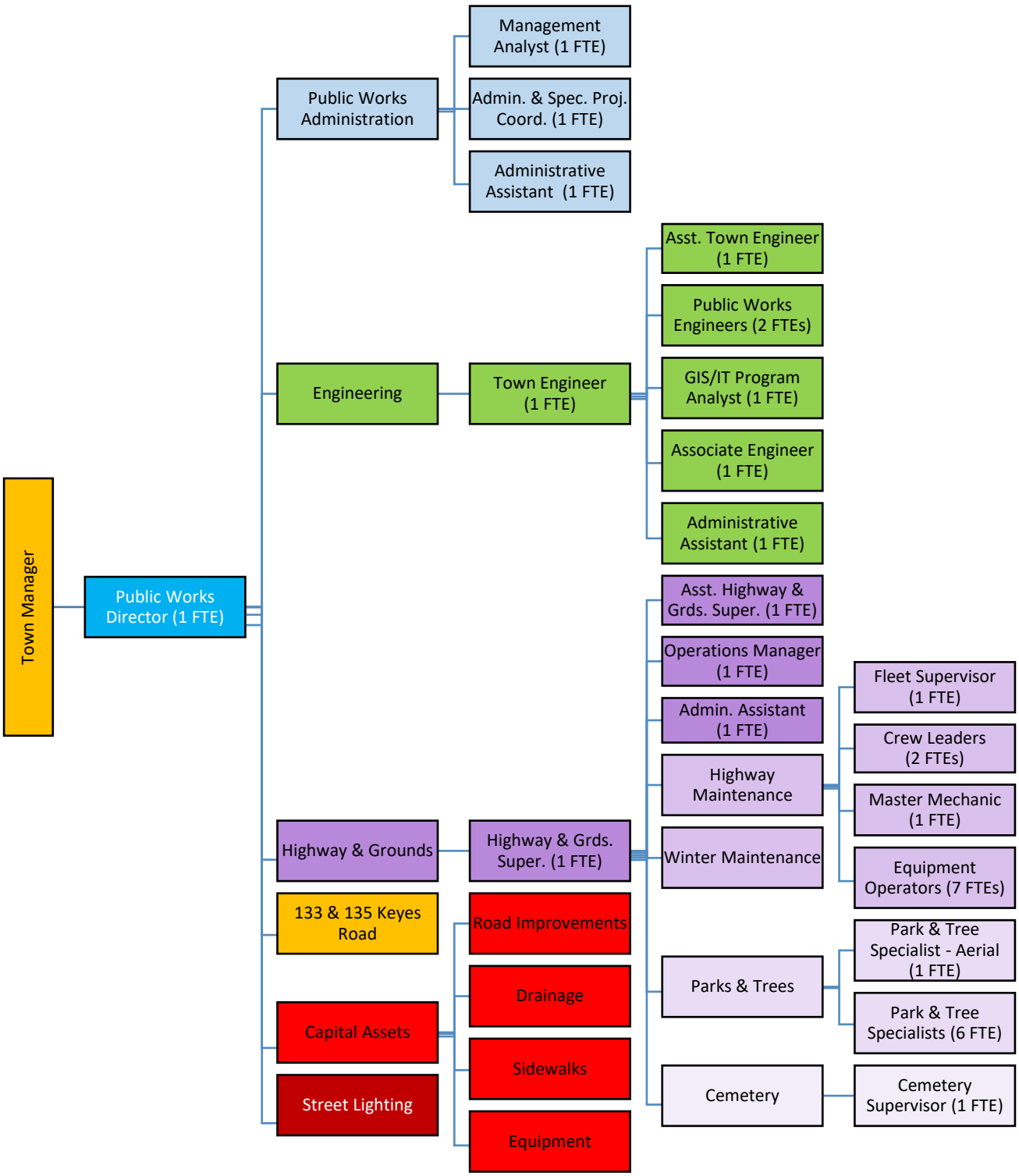
This page is intentionally left blank.

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 were 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 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

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 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.

- 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

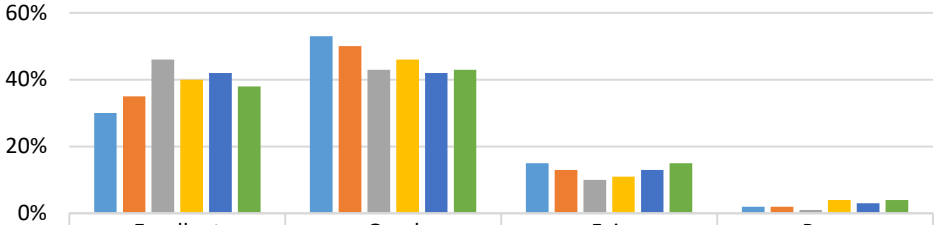
- ☑ Roadway Improvements: The previous decline in the average pavement condition index (PCI) has been reversed. The current PCI is approximately 77, slightly below the goal of 80 to 85.
- ☑ Stormwater Management: The 2019 goals of the state and federal MS-4 program for stormwater management have been 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 questions 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".

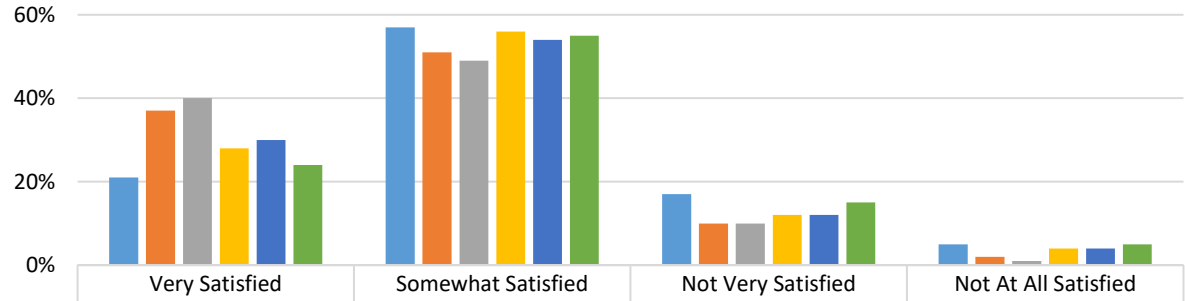
Rating of Services provided by Concord Public Works



	Excellent	Good	Fair	Poor
2008	30%	53%	15%	2%
2010	35%	50%	13%	2%
2012	46%	43%	10%	1%
2014	40%	46%	11%	4%
2016	42%	42%	13%	3%
2018	38%	43%	15%	4%

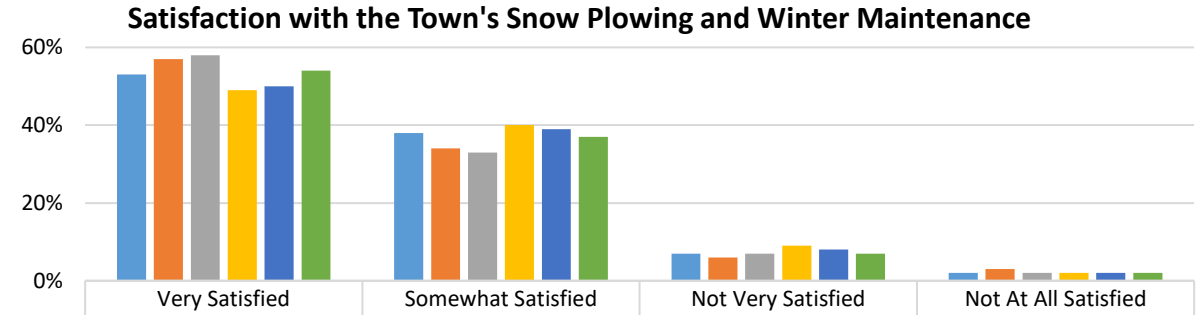
Since a major part of the Public Works operation has to do with Town roadways, two questions were asked. One about the satisfaction with Town roads and another about the satisfaction of the Town's snow plowing and winter maintenance.

Satisfaction with Maintenance of Town Roads



	Very Satisfied	Somewhat Satisfied	Not Very Satisfied	Not At All Satisfied
2008	21%	57%	17%	5%
2010	37%	51%	10%	2%
2012	40%	49%	10%	1%
2014	28%	56%	12%	4%
2016	30%	54%	12%	4%
2018	24%	55%	15%	5%

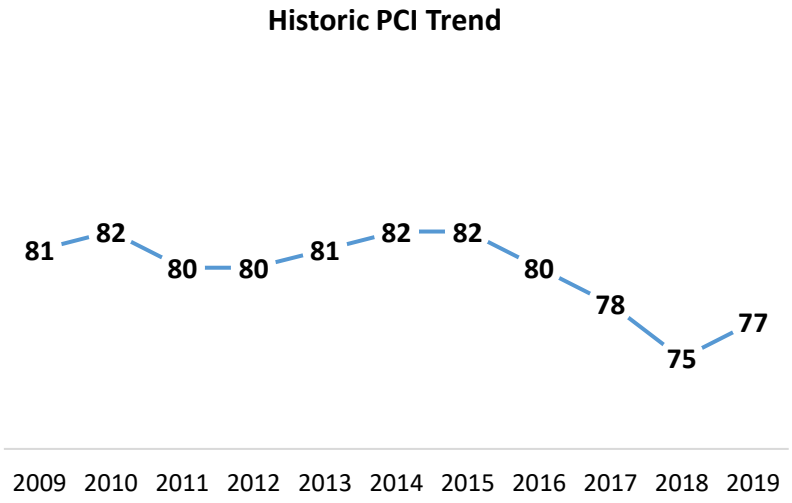
Public Works

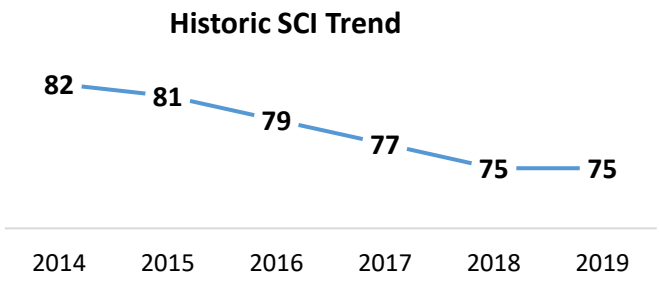


	Very Satisfied	Somewhat Satisfied	Not Very Satisfied	Not At All Satisfied
2008	53%	38%	7%	2%
2010	57%	34%	6%	3%
2012	58%	33%	7%	2%
2014	49%	40%	9%	2%
2016	50%	39%	8%	2%
2018	54%	37%	7%	2%

Road Improvements

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 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

- ☐ 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.

Public Works

- ☐ 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
Public Works Administration				
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
Subtotal	4.00	$ 423,656	4.00	$ 424,446
Engineering				
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
Subtotal	7.00	$ 629,526	7.23	$ 615,605
Highway Maintenance				
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
Subtotal	13.36	$ 1,057,678	13.36	$ 1,054,220

Public Works

Position	FY20 FTE	FY20 Budgeted	FY21 FTE	FY21 Proposed
Winter Maintenance				
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
Subtotal	1.77	$ 284,790	1.72	$ 300,685
Parks & Trees				
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)
Subtotal	8.25	$ 538,539	7.52	$ 503,371
Cemetery				
Cemetery Supervisor	1.00	78,843	1.00	78,843
Other Personnel Expenses	0.19	27,460	0.24	30,231
Subtotal	1.19	$ 106,303	1.24	$ 109,074
133 & 135 Keyes Road				
N/A	0.00	-	0.00	-
Other Personnel Expenses	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Capital Accounts				
Road Improvements	0.00	-	0.00	-
Drainage	0.00	-	0.00	-
Sidewalk	0.00	-	0.00	-
Equipment	0.00	-	0.00	-
Subtotal	0.00	$ -	0.00	$ -
Street Lighting				
Street Lighting	0.00	-	0.00	-
Subtotal	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

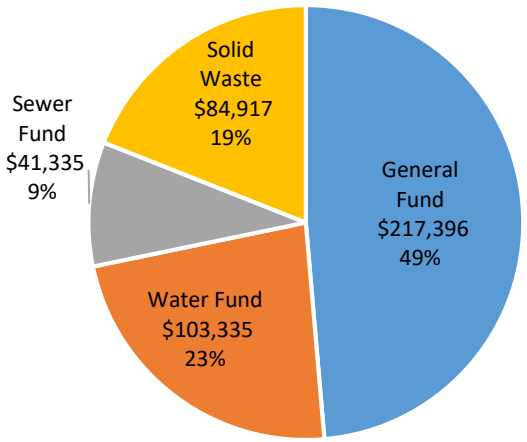
The FY21 Public Works Administration total operating appropriation is proposed to increase by 0.2% or $802 compared to FY20. Minor increases in Personnel Services and Other Charges and savings from decreases in Purchased Services and Supplies account for the small increase in budget. In exchange for 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

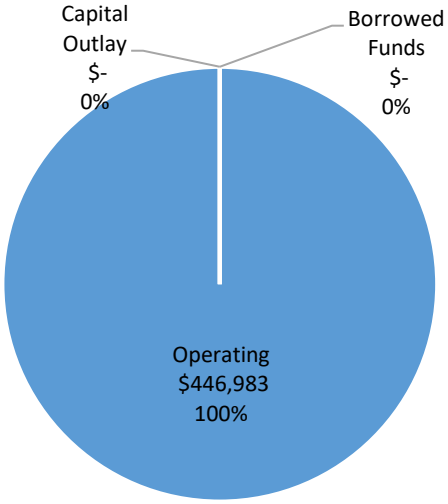
Public Works Administration	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ 389,531	$ 411,976	$ 423,656	$ 424,446	$ 424,446
Purchased Services	7,598	6,300	11,090	10,990	10,990
Supplies	6,872	3,667	7,390	6,965	6,965
Other Charges	1,943	2,008	4,045	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

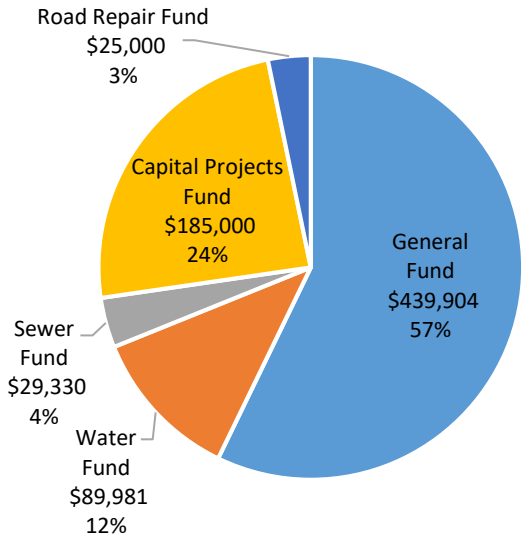
The FY21 Engineering total operating appropriation is proposed to decrease by a 1.7% or $11,814 compared to FY20. Large portions of Purchased Services include planned expenditures for monitoring ($16,000) at the landfill and custom GIS application development ($12,000). Planned Capital Outlay includes $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

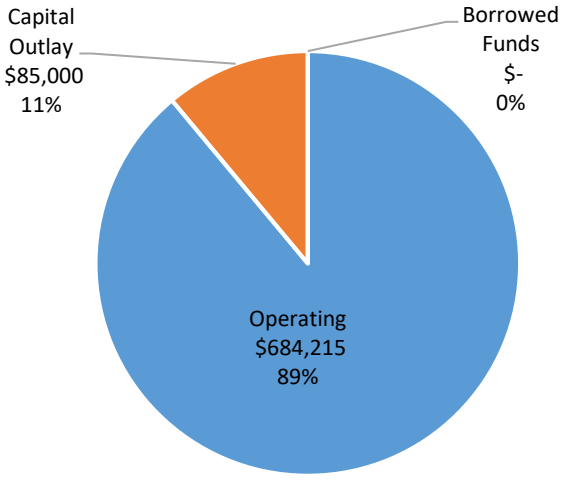
Engineering	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ 563,347	$ 514,141	$ 629,526	$ 615,605	$ 615,605
Purchased Services	27,889	43,728	47,650	47,650	47,650
Supplies	6,587	12,355	10,143	10,250	10,250
Other Charges	2,211	2,443	8,710	10,710	10,710
Subtotal	**$ 600,033**	**$ 572,668**	**$ 696,029**	**$ 684,215**	**$ 684,215**
Total Operating Expense	**$ 600,033**	**$ 572,668**	**$ 696,029**	**$ 684,215**	**$ 684,215**
Capital					
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

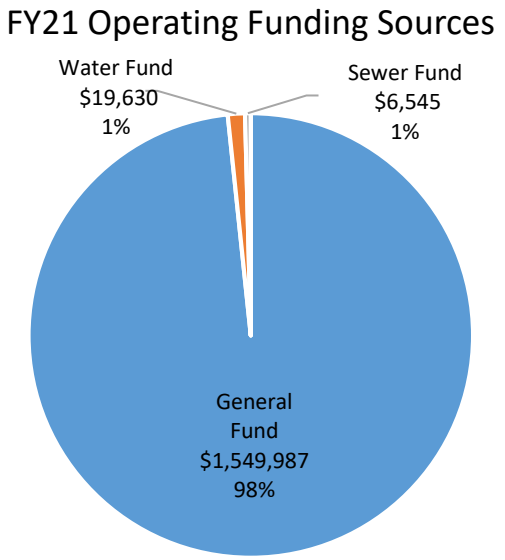
FY21 Budget Highlights

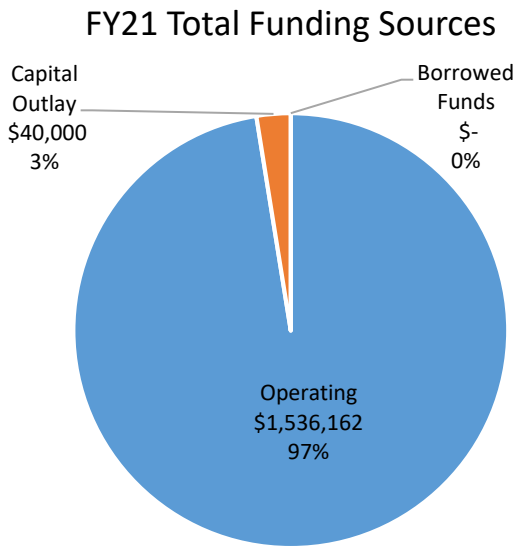
The FY21 Highway Maintenance total operating appropriation is proposed to increase by 1.0% or $15,002 compared to FY20. The proposed increase includes $20,000 of capital outlay for replacement of the outdated fuel depot at Keyes Road that serves all Town departments. Tree Removal Services is proposed 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 is proposed to include an additional $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

Highway Maintenance	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Public Works – Winter Maintenance

FY21 Budget Highlights

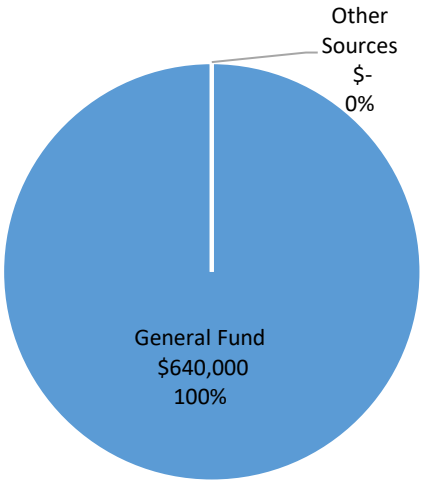
The FY21 Winter Maintenance total operating appropriation is proposed to increase by 2.4% or $15,000 compared to FY20. The FY21 proposed appropriation is based on a 10-year average of net winter maintenance expenditures totaling $690,000. However, $640,000 is being recommended due to budget constraints 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

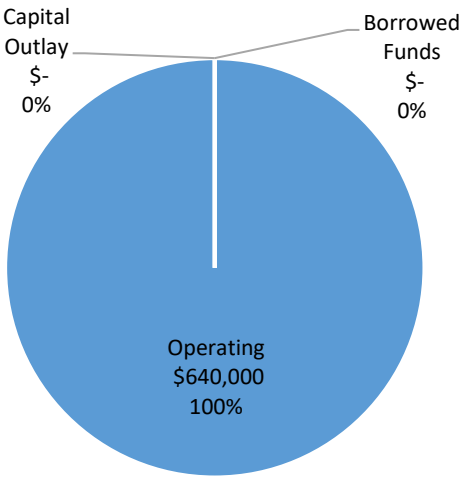
Winter Maintenance	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Expenses	$ 446,338	$ 270,855	$ 284,790	$ 300,685	$ 300,685
Purchased Services	260,344	104,230	177,602	180,010	180,010
Supplies	392,014	234,915	332,649	295,708	295,708
Potential Deficit	(180,321)	-	(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

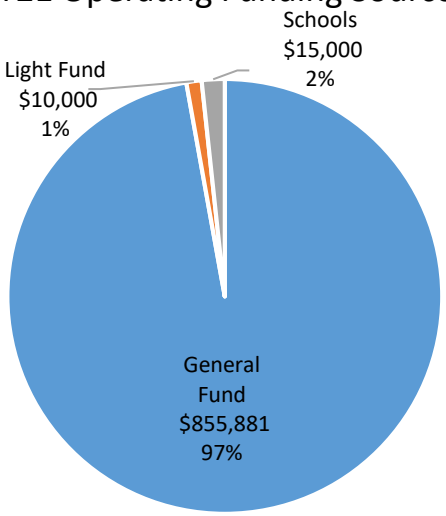
The FY21 Parks & Trees total operating appropriation is proposed to increase by 1.8% or $13,836 compared to FY20. The proposed budget includes $62,500 for turf improvement and park rehabilitation as well as a substantial increase of $63,840 for tree removal services, including rental of a crane. In exchange for services provided by the Parks & Trees Division, the Light Fund provides $10,000 in funding for maintenance around power lines 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

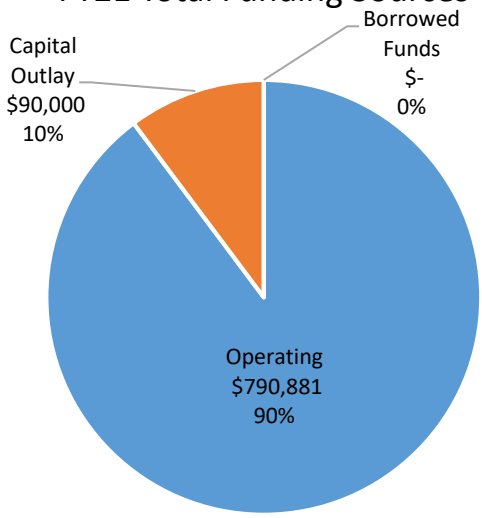
Parks & Trees	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ 324,921	$ 342,785	$ 538,539	$ 503,371	$ 503,371
Purchased Services	88,184	151,997	91,384	162,603	150,103
Supplies	83,045	100,784	143,887	134,047	134,047
Other Charges	3,272	4,102	3,235	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**
Capital					
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

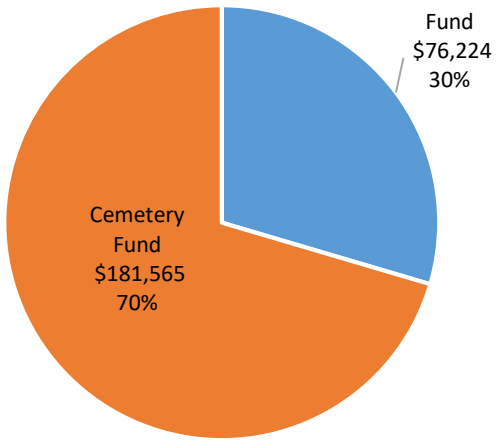
The FY21 Cemetery total operating appropriation is proposed to increase by 3.0% or $7,503 compared to FY20. The proposed budget includes a 2.0% increase in contractual landscaping services for the annual fall and spring cleanup needs in Sleepy Hollow Cemetery. In addition, $10,000 has been proposed for headstone restoration and $30,000 for other cemetery improvements. The General Fund is proposed to support 35% or $76,224 of planned operating expenditures as the Cemetery Fund provides 65% of operating expenditures and 100% of capital expenditures.

Division Financial Overview

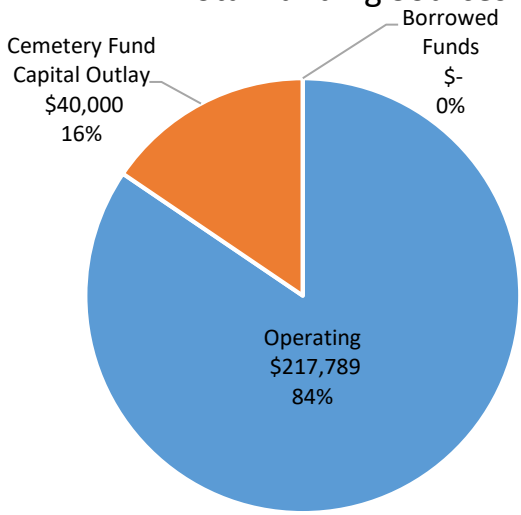
Cemetery	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ 92,238	$ 92,461	$ 106,303	$ 109,074	$ 109,074
Purchased Services	88,708	96,047	91,188	93,777	93,777
Supplies	6,470	7,848	12,080	14,223	14,223
Other Charges	544	992	715	715	715
Subtotal	**$ 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

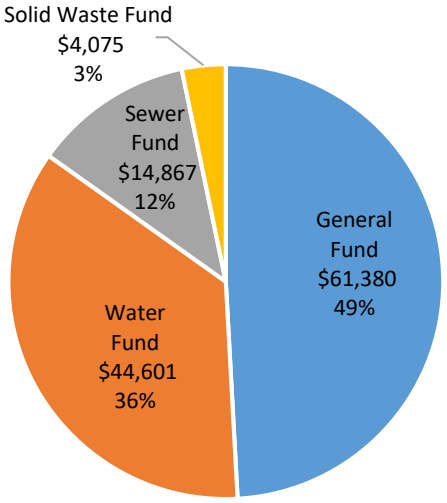
The FY21 133 & 135 Keyes Road total operating appropriation is proposed to increase by 3.7% or $4,433 compared to FY20. This is primarily due to the increase in the cost of contracted cleaning services for both facilities. Utility costs including water, sewer, natural gas, and electricity account for 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 is proposed to be transferred to Facilities Administration.

Division Financial Overview

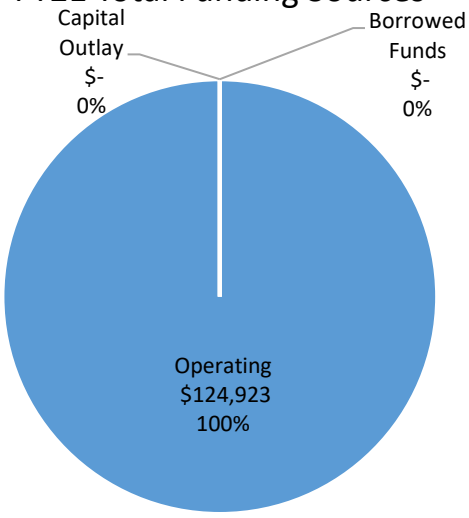
133 & 135 Keyes Road	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Purchased Services	132,683	103,957	114,990	119,423	119,423
Supplies	7,123	4,867	5,500	5,500	5,500
Other Charges	-	-	-	-	-
Subtotal	**$ 139,806**	**$ 108,824**	**$ 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 as well as $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

Capital Accounts	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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	677,148	678,000	744,862
Subtotal	**$ 2,183,909**	**$ 2,310,356**	**$ 2,177,148**	**$ 2,778,000**	**$ 2,574,862**
Drainage Program					
Capital Outlay	$ 205,000	$ 205,000	$ 205,000	$ 205,000	$ 205,000
Borrowed Funds	-	-	-	-	-
Subtotal	**$ 205,000**	**$ 205,000**	**$ 205,000**	**$ 205,000**	**$ 205,000**
Sidewalk Management					
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**
Heavy 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**	**$ 2,832,148**	**$ 3,523,000**	**$ 3,239,862**

Public Works – Street Lighting

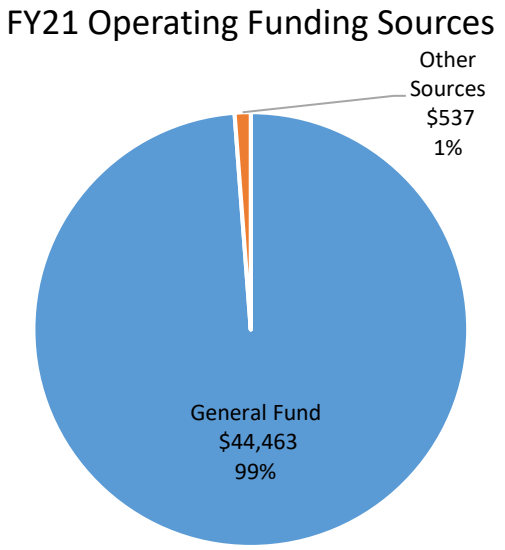
FY21 Budget Highlights

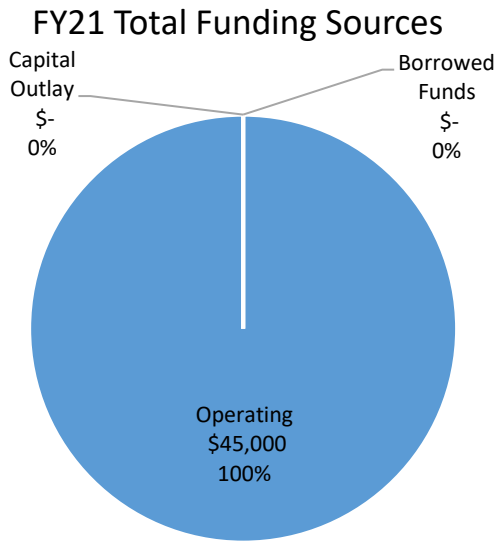
The FY21 Street Lighting total operating appropriation is proposed to decrease by 21.6% or $12,400 in comparison to FY20. This is the result of a decrease in proposed electricity needed due to the implementation of higher energy efficiency practices and standards. A small contribution from Other Sources, 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

Street Lighting	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
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





Unclassified – Town Employee Benefits

Mission Statement

The purpose of this funding is to provide for various miscellaneous benefit costs arising from the provisions of the Town's Personnel Bylaws, state statute, and collective bargaining agreements.

FY21 Budget Highlights

This budget represents a 25.0% decrease to $75,000 in the operating appropriation from that of the FY20 budget. At the end of FY19, $90,000 of the current appropriation was encumbered and reserved toward meeting the sick leave buyback liability. The accumulated balance at June 30, 2019 for sick leave buyback was $249,911.

Overview

The specific components of this budget are as follows:

Unused Sick Leave: This benefit is received only upon retirement in accordance with collective bargaining agreements and the provisions of the Personnel Bylaw, Section 11.3. Action at the 1992 Annual Town Meeting restricted this payment for non-union employees to those hired prior to July 1, 1992. The collective bargaining agreement with the Public Safety Dispatchers contains this identical provision. Agreements with Police and Fire Unions restrict eligibility to police officers hired prior to January 1, 2011 and to firefighters hired prior to July 1, 2011. For eligible employees terminating by reason of retirement, the maximum payoff is 62 days of pay. In the Fire Union contract, the maximum payoff is established as 65 days.

Contract Buyback Rules

Police	**%**	**Max Payable**
Prior to 1/1/92	50%	62.0 Days
1/1/92 - 12/31/96	40%	49.6 Days
1/1/97 - 12/31/01	30%	37.2 Days
1/1/02 - 12/31/10	25%	31.0 Days
Fire		
Prior to 7/1/11	50%	65.0 Days

While the annual expenditure for this benefit is erratic and unpredictable, the Town's financial statements measure the expected future liability and the budget provision seeks to allow for probable eligible retirements.

Public Safety Medical Disability: Chapter 41, section 100B of the Mass. General Laws, accepted by Article 10 of the 1976 Annual Town Meeting, permits the Town to indemnify police officers and firefighters who are retired on accidental disability for medical expenses incurred during their retirement. Such expenses must be "the natural and proximate result of the disability for which the police officer or firefighter was retired." Normally, these expenses are items not reimbursable by the Town's Health insurance plans or co-insurance payments.

The statute does not require the Town to make payments in excess of funds appropriated for the purpose, but the Town's past practice suggests that it makes every practical effort to cover eligible expenses. At present, this account is projected to cover only minor expenses such as office visits and prescriptions not covered by the retiree's health insurance plan.

Employee Assistance Program: The proposed budget funds an annual contract with Corporate EAP Resources, Inc. This agreement provides services such as orientation and training sessions, workshops to improve communication and team-building, personal development seminars, and one-on-one confidential counseling services.

Unclassified – Town Employee Benefits

Financial Overview

Town Employee Benefits	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Benefits Type					
Unused Sick Leave	$ -	$ -	$ 90,000	$ 65,000	$ 65,000
Public Safety Ch. 41 §100 B	122	-	2,500	2,500	2,500
Employee Assistance Program	7,177	7,477	7,500	7,500	7,500
To Sick Leave Buyback Reserve	92,000	90,000	-	-	-
Subtotal	**$ 99,299**	**$ 97,477**	**$ 100,000**	**$ 75,000**	**$ 75,000**
Total Operating Expense	**$ 99,299**	**$ 97,477**	**$ 100,000**	**$ 75,000**	**$ 75,000**
Total Division Expense	**$ 99,299**	**$ 97,477**	**$ 100,000**	**$ 75,000**	**$ 75,000**

Funding Plan	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	$ 100,000	100.0%	$ 75,000	100.0%	-25.0%

As shown below, this account representing fiscal years FY16 to FY19 is only for the General Fund "Town Liability". The Concord Public Schools (CPS) liability is payable from the annual CPS appropriation. The Total Liability is shown in the Annual Financial Statements. Enterprise Fund Liabilities are paid from those funds.

To cover this expected payout, the Town plans to allocate $65,000 each year to the Sick Leave Buyback "Reserve", which has an ending balance of $249,911 on June 30, 2019.

General Fund Sick Leave Buyback Liability at June 30th

Personnel Type	FY16	FY17	FY18	FY19
Police Union	$ 212,632	$ 208,588	$ 209,468	$ 153,075
Fire Union	549,329	568,263	631,582	555,356
All Other Town Government	460,670	372,061	349,148	293,396
Total Town Liability	$ 1,222,630	$ 1,148,912	$ 1,190,198	$ 1,001,827
CPS Employees	1,603,323	1,506,372	1,345,482	1,280,295
Total Liability	$ 2,825,953	$ 2,655,285	$ 2,535,681	$ 2,282,122

General Fund Sick Leave Buyback Reserve

	Beginning Balance	Uses	Added @ 6/30	Ending Balance
FY15	$ 238,298	$ (147,938)	$ 90,000	$ 180,360
FY16	$ 180,360	$ (57,896)	$ 90,000	$ 212,464
FY17	$ 212,464	$ (73,926)	$ 50,000	$ 188,538
FY18	$ 188,538	$ (34,826)	$ 92,000	$ 245,712
FY19	$ 245,712	$ (85,801)	$ 90,000	$ 249,911

Unclassified – Reserve Fund

Mission Statement

The purpose of this contingency account is to allow the Finance Committee to meet extraordinary or unforeseen expenditures that may arise during the year.

FY21 Budget Highlights

This budget represents no change from that of the FY18 budget. This account is 0.47% of the appropriation proposed in Article 6, the accounts under the jurisdiction of the Town Manager.

Overview

The Reserve Fund is an appropriated contingency account that is allocated during the year by vote of the Finance Committee pursuant to petition of the Town Manager on behalf of departments. In accordance with the provisions of Massachusetts General Laws Chapter 40, section 6, it is intended to meet "extraordinary or unforeseen expenditures."

While the Reserve Fund may be allocated for any Town purpose, the original Reserve Fund budget of each year has not been used for Education operating budgets (except through supplemental appropriations specifically earmarked by Town Meeting vote). This is because the Concord Public School Committee has the legal authority to transfer appropriations within the overall amount appropriated to it by Town Meeting. The Town Manager has no similar authority to make transfers among the 15 separate appropriation accounts that constitute the Town Budget Article to be voted by the 2020 Annual Town Meeting (Article 6).

Requests from Town departments are first reviewed by the Chief Financial Officer and approved by the Town Manager before being submitted to the Finance Committee for its consideration. During FY19, the Finance Committee approved the following reserve fund transfers to:

1. Legal Services – $225,000 – additional legal services

Financial Overview

Reserve Fund	**FY18 Actual**	**FY19 Actual**	**FY20 Budgeted**	**FY21 Request**	**FY21 Recommended**
Financial Activity					
Original Appropriation	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000
Total Transferred	(225,000)	(225,000)	N/A	N/A	N/A
Balance Unexpected	**$ -**	**$ -**	**N/A**	**N/A**	**N/A**
(Returned to Revenue)					

Funding Plan	**FY20 Budget**	**% of Budget**	**FY21 Proposed**	**% of Budget**	**% Δ**
General Fund - Operating	$ 225,000	100.0%	$ 225,000	100.0%	0.0%

Unclassified – Salary Reserve

Mission Statement

The purpose of this funding is to allow the Town to pay for salary adjustments occurring in each of the Town's 6 separate appropriation accounts and sub-accounts that include salary funds.

FY21 Budget Highlights

Proposed funding is intended to provide scale adjustment, step, merit, and collective bargaining costs as well as reclassification and market adjustments pursuant to the plan.

Overview

Funding for salary adjustments is appropriated to a single reserve account and then, pursuant to the authorization of Town Meeting, is transferred (after the July 1 start of the fiscal year) to the various operating accounts based upon actual requirements. In accordance with the Town Meeting vote, the Town Manager reports all transfers to both the Board of Selectmen and the Finance Committee. This procedure avoids the need to estimate salary adjustment amounts in each of the 30 separate accounts and sub-accounts that include salary funds.

The FY21 recommendation is projected to be sufficient for approximately a 2.5% for market adjustments and 2.5% for step and merit adjustments for non-union staff, for the funding of existing collective bargaining agreements (CBAs), and for funding potential resolutions to outstanding Public Works and Public Safety Dispatchers CBAs. In accordance with Section 10.2 of the Personnel Bylaw, the Town Manager and Personnel Board will jointly establish the FY21 step increase and merit pay plan prior to July 1, 2020.

The FY20 compensation plan allowed for an average 5.0% pay adjustment, with 2.5% for market adjustments and 2.5% for step and merit adjustments up to the allowable amount limited by the salary cap of the specific classification.

Only longevity increments scheduled for existing staff are included in the proposed departmental budgets. All other salary changes for FY21 are proposed for funding from this account.

Salary Adjustment 10 Year History - Non-Union Staff

Beginning Date	Fiscal Year	July 1st Structure Increase	Step / Merit Increase
7/1/2011	FY11	2.0%	2.5%
7/1/2012	FY12	1.5%	2.5%
7/1/2013	FY13	1.5%	2.5%
7/1/2014	FY14	1.5%	2.5%
7/1/2015	FY15	1.5%	2.5%
7/1/2016	FY16	2.0%	2.5%
7/1/2017	FY17	2.5%	2.5%
7/1/2018	FY18	2.5%	2.5%
7/1/2019	FY19	2.5%	2.5%
7/1/2020	FY20	2.5%	2.5%

Unclassified – Salary Reserve

Financial Overview

Salary Reserve Fund	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Financial Activity					
Original Appropriation	$ 793,923	$ 1,407,895	$ 1,169,988	$ 500,000	$ 500,000
Less					
Total Transfers	(554,688)	(1,145,395)	N/A	N/A	N/A
Encumbered	(239,235)	(262,500)	N/A	N/A	N/A
Balance Unexpected	**$ -**	**$ -**	**N/A**	**N/A**	**N/A**
(Returned to Revenue)					

Funding Plan	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	$ 1,169,988	100.0%	$ 500,000	100.0%	-57.3%

Note: The Salary Reserve Fund includes funds for outstanding collective bargaining agreements.

Unclassified – Land Fund

Mission Statement

The purpose of this account is to facilitate the acquisition of land by providing resources for appraisals, surveys, and deposits.

FY21 Budget Highlights

General Fund support of $10,000 is proposed in FY21. The balance of the fund is available for costs related to appraisals, surveys, and deposits in connection with land acquisition. This fund can accept gifts from private sources.

Overview

The Land Fund was established by Town Meeting vote on April 7, 1986 (Article 12). The Bylaw states that the Fund receives:

1. Appropriations voted at any Annual or Special Town Meeting;
2. Interest income on any available cash balance in the fund;
3. Gifts from private sources.

Financial Overview

Land Fund	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Operating					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Purchased Services	15,000	10,000	10,000	10,000	10,000
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	**$ 15,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**

Funding Plan	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	$ 10,000	100.0%	$ 10,000	100.0%	0.0%

Historical Uses

Land Fund History

	FY17	FY18	FY19	FY20	FY21
Funding Sources					
Beginning Balance	$ 35,539	$ 7,296	$ 12,607	$ 25,440	$ 35,440
Return of Deposit	-	-	10,000	-	-
Tax Levy	15,000	15,000	10,000	10,000	10,000
Gifts	-	-	-	-	-
Interest Earned	196	312	493	-	-
Total Available	$ 50,735	$ 22,608	$ 33,100	$ 35,440	$ 45,440
Fund Uses					
Debt Service	$ -	$ -	$ -	$ -	$ -
Land Purchase	-	-	-	-	-
Options	-	-	-	-	-
Appraisal, Legal, Surveying, etc.	43,439	10,001	7,659	-	-
Total Used	$ 43,439	$ 10,001	$ 7,659	$ -	$ -
Ending Balance	**$ 7,296**	**$ 12,607**	**$ 25,440**	**$ 35,440**	**$ 45,440**

This page is intentionally left blank.

Joint Accounts (Town & CPS)

This page is intentionally left blank.

Joint (Town-CPS) – Group Insurance

Mission Statement

The purpose of this funding is to provide for the cost of employee group insurance programs. The Town participates in a Joint Purchasing Group with 16 area towns and school districts. The Group Plan is self-funded and rates are set to cover expected claims, reinsurance cost for large claims, and administrative costs negotiated with Tufts, Harvard Pilgrim, and Fallon Health Plans.

FY21 Budget Highlights

This budget represents an 11.0% increase in the General Fund appropriation from that of the FY20 budget. This budget covers the employer share of group insurance costs for all town and Concord Public School (CPS) employees. Approximately 64% of Town employees and 54% of CPS employees select Town health insurance coverage. Pursuant to a July 2011 state law, a revised health plan design was implemented on June 1, 2012. A 3-year Mitigation Plan was agreed upon to set up a fund a Health Reimbursement Account to offset a portion of higher out-of-pocket costs incurred by plan participants.

Overview

This budget provides for the Town's share of the cost of employee group insurance programs. It covers both Town government and Concord Public School employees. The Town offers health, dental and basic life insurance programs on a contributory basis. State law requires that the Town's contribution rate can be no less than 50%. This is the rate the Town contributes for retirees, but the contribution rate for active employees is slightly higher depending on the plan option. Overall, the Town contributes approximately 55% of the cost for active employees. The Town also provides supplemental life insurance and a disability income protection plan on a group basis but, in accordance with state law, no Town contribution is paid for these programs.

New Health Plan Design effective June 1, 2012

Legislation passed by the state legislature and signed by the Governor on July 12, 2011, Chapter 69 of the Acts of 2011, accompanied by detailed procedural regulations (801 CMR 52.00) provided a new process enabling changes in the design of municipal employee group health insurance plans outside of collective bargaining requirements. Local government was given the authority to design health plans with provisions for deductibles and co-pays of a dollar value no greater than those in the Tufts Navigator Plan offered through the state's Group Insurance Commission (GIC). Local governments were also given an expedited path to join the state GIC if local analysis of that option was the choice of local authorities and met certain savings thresholds. The state law further required that a Mitigation Plan valued at least at 25% of the first-year projected savings must be funded by the employer as a condition of implementation.

The Town and Schools (CPS and CCRSD) successfully worked with our joint Town of Concord and Concord-Carlisle Regional School District Insurance Advisory Committee and through voluntary collective bargaining with the eleven town and school collective bargaining units. Pursuant to the objectives of the new state law, a new set of group health insurance plans was implemented on June 1, 2012 along with a 3-year Mitigation Plan to address the impacts of higher out-of-pocket expenses that will be incurred by subscribers.

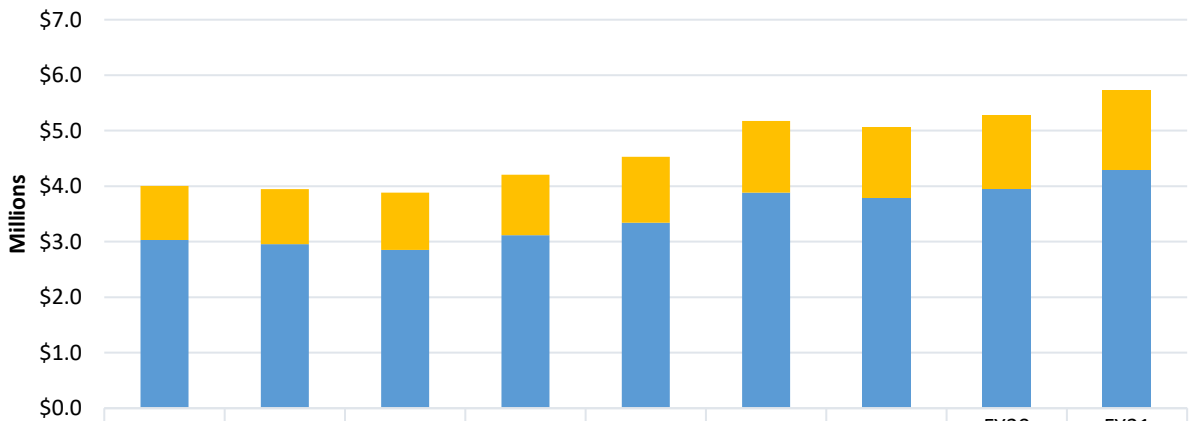
As a result of the savings from the revised plan design, the General Fund appropriation remained level at $4,650,000 from FY11 to FY17. In recent years, health insurance inflation has required a budget increase.

Joint (Town-CPS) – Group Insurance

Financial Overview

Group Insurance	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Financial Activity					
Health Insurance, Active	$ 3,368,073	$ 3,796,350	$ 3,955,131	$ 4,289,972	$ 4,289,972
Health Insurance, Retirees	1,122,658	1,265,450	1,318,377	1,429,991	1,429,991
Life Insurance	15,792	15,548	18,474	20,000	20,000
Dental Insurance	253,074	242,571	248,087	306,375	306,375
Other Prof. Services	25,550	16,050	30,000	30,000	30,000
Medicare Part B, Premium	14,954	14,351	16,000	16,000	16,000
Employer Contribution to HSAs	-	-	180,000	250,000	250,000
Employer Incentive Cost-Effect. Enroll.	-	-	200,000	280,000	280,000
Transfer to/from Ins. Reserve Fund	119,157	24,519	-	-	-
Transfer to OPEB Trust	-	-	-	-	-
Total Expenditure	**$ 4,919,257**	**$ 5,374,837**	**$ 5,966,069**	**$ 6,622,337**	**$ 6,622,337**

Employer Health Insurance Expense History



	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20 Budget	FY21 Proj.
Retirees	$974,648	$991,897	$1,032,31	$1,091,23	$1,190,00	$1,290,00	$1,265,45	$1,318,37	$1,429,99
Active Employees	$3,033,45	$2,953,43	$2,854,01	$3,116,73	$3,342,35	$3,883,24	$3,796,35	$3,955,13	$4,289,97

Joint (Town-CPS) – Other Post-Employment Benefits

Mission Statement

The purpose of this funding is to supplement resources to cover the Actuarially Determined Contribution (ADC) associated with Other Post-Employment Benefits (OPEB).

FY21 Budget Highlights

This budget represents an 11.65% or $197,850 decrease in the General Fund allocation over the FY20 budgeted amount based upon the results of the June 30, 2019 valuation. In FY21, an amount of $1,500,000 has been proposed from the General Fund to supplement resources to cover the Actuarially Determined Contribution (ADC). The Enterprises (Light Plant, Water & Sewer Divisions, Beede Center, and Broadband) propose to fund their portion of the ADC in the amount of $98,233. The Net OPEB Liability (NOL) is planned to be fully funded by 2039. The discount rate was decreased from 7.50% to 7.25% with the June 30, 2016 valuation.

Overview

In June 2015, the Government Accounting Standards Board (GASB) approved two Statements related to Other Post-Employment Benefits (OPEB): GASB Statement No. 74. Financial Reporting for Postemployment Benefits other than Pensions effective for FY17 and GASB Statement No. 75. Accounting and Financial Reporting for Postemployment Benefits other than Pensions effective for FY19. With these new standards, the methodology and terminology for accounting for and reporting the OPEB liability, which is mainly the Town's responsibility to cover its share of health care benefits for qualified retirees, spouses and survivors from the Town and CPS, has changed.

Prior to FY10, the Town budgeted funds to pay only the annual benefits for current qualified retirees, spouses and survivors from the Town and CPS. However, these "pay-as-you-go" contributions did not take into account the accrued liability associated with the future health care benefits for active employees nor did it fund the past accrued liability for current retirees, spouses or dependents.

The total OPEB Liability (TOL) is $54,532,494 as of June 30, 2019. With contributions beginning in FY10, the Plan Fiduciary Net Position (FNP), the amount of funds to cover the liability, is $18,907,467. As a result, the Net OPEB Liability (NOL) is $35,625,027 and Funded Ratio is 34.7% with full funding expected in 2039.

Financial Overview

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Other Post Employment Benefits					
Funding Plan	**FY20 Budget**	**% of Budget**	**FY21 Proposed**	**% of Budget**	**% Δ**
General Fund	$ 1,697,850	94.7%	$ 1,500,000	93.9%	-11.7%
Light Fund	72,089	4.0%	72,810	4.6%	1.0%
Water Fund	19,148	1.1%	19,339	1.2%	1.0%
Sewer Fund	4,600	0.3%	4,646	0.3%	1.0%
Swim & Fitness Center Fund	-	0.0%	1,038	0.1%	0.0%
Broadband	-	0.0%	400	0.0%	0.0%
Total	**$ 1,793,687**	**100.0%**	**$ 1,598,233**	**100.0%**	**-8.7%**

Joint (Town-CPS) – Property and Liability Insurance

Mission Statement

This account funds property insurance coverage for all Town-owned property, liability coverage for Town officials, and special risk coverage for police and fire personnel. The objective is to provide affordable and comprehensive management of the Town's risks.

FY21 Budget Highlights

The General Fund share of this budget is proposed to be a 3.9% increase in the appropriation of that of the FY20 budget. Various MIIA discounts have been received in recent years, but their continuation lacks predictability and, therefore, are not assumed in this proposed budget. In FY21, CCRSD will contract for Property Insurance on its own.

Overview

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, 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 Facility).

The Town purchases blanket insurance coverage for all municipal and school buildings (with a current direct damage blanket limit of $220 million) and approximately 260 vehicles of all kinds, from police cars to school buses to backhoes, against damage or loss. Coverage includes any construction projects that are undertaken during the year. Excess umbrella liability coverage of $5 million is also purchased.

The Town is advised by an insurance consulting firm on an as-needed basis in order to guarantee the Town meets all insurance requirements and is able to respond to fluctuating market changes. The Deputy Town Manager manages the insurance program.

Property and Liability insurance is currently purchased through the Massachusetts Interlocal Insurance Association (MIIA). The total annual budget for Property & Liability Insurance is $505,432, with $300,000 attributed to the General Fund. Special risk coverage is purchased through the Volunteer Firemen's Insurance Service, Inc. (VFIS).

Financial Overview

Property & Liability Insurance	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Insurance Expenses					
Insurance Premiums	$ 376,923	$ 418,202	$ 415,000	$ 423,366	$ 423,366
Claims	-	21,192	45,000	67,066	67,066
Other Professional Services	-	-	15,000	15,000	15,000
Insurance Reserve Fund Transfers	82,703	65,461	-	-	-
Total Expenditure	$ 459,626	$ 504,855	$ 475,000	$ 505,432	$ 505,432

Joint (Town-CPS) – Property and Liability Insurance

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Premium Detail					
Automobile	$ 85,380	$ 104,539	$ 102,015	$ 97,146	$ 97,146
Cyber	-	-	-	13,888	13,888
General Liability, inc. Public Officials	128,214	138,552	138,687	137,756	137,756
Property	155,423	173,436	142,414	147,979	147,979
Police / Fire Medical	32,448	32,288	37,000	38,500	38,500
All Other	-	1,652	6,378	-	-
Early Payment Discount	(24,542)	(32,265)	(11,494)	(11,903)	(11,903)
Total Expenditure	$ 376,923	$ 418,202	$ 415,000	$ 423,366	$ 423,366
Funding Plan					
General Fund	$ 250,000	$ 275,000	$ 288,750	$ 300,000	$ 300,000
Light Fund	36,920	37,672	41,500	40,928	40,928
Water Fund	36,418	37,140	41,004	40,801	40,801
Sewer Fund	13,343	13,985	15,439	15,703	15,703
Swim & Fitness Fund	10,389	10,538	11,634	12,099	12,099
Concord Public Schools	69,077	82,867	76,673	95,901	95,901
Other, CCRDS	43,479	47,654	-	-	-
Total	**$ 459,626**	**$ 504,856**	**$ 475,000**	**$ 505,432**	**$ 505,432**

Joint (Town-CPS) – Unemployment & Workers' Compensation

Mission Statement

This account covers the cost of personnel claims for both Town and School (K-8) unemployment and workers' compensation insurance. Charges attributable to Enterprise departments are directly charged and do not appear here as allocable expenses.

FY21 Budget Highlights

Unemployment Compensation: Eligible individuals receive a weekly benefit amount of approximately 50% of their average weekly wage, up to the maximum set by law. As of October 2017, the maximum weekly benefit amount is $769 per week.

Workers Compensation: "Administrative services" is for a claims administration service contract.

Overview

The Unemployment Compensation account covers the cost of claims for both Town and School (K-8) personnel involving layoff from service, layoff from subsequent employment, resignation due to a spouse's relocation, and under-employment. Employers pay a varying percent of covered payroll to the Commonwealth's Division of Unemployment Assistance. Public employers are also given the choice of paying this payroll tax or choosing the "reimbursement method." Concord has chosen this alternative method, which means that it pays for actual claims incurred.

The budget recommendation allows for a continuation of the level of claims experienced in recent years. While the Town does not foresee any circumstance requiring extensive staff reductions, claims can arise from a variety of situations. The most common situations are termination for performance reasons and layoff from a subsequent employer.

The Workers' Compensation account covers medical expenses for Town and School employees injured on the job. Salary continuation costs are charged to each department's budget. The Town's cost experience over the years has been highly favorable. The School Department (for CPS employee coverage only, not CCRSD) and the Town administration have jointly retained consulting services, claims administration services, and stop-loss reinsurance coverage. "Stop-Loss" coverage with an insured ceiling of $2 million per year and a specific retention level of $600,000 per accident has been acquired for the current year (July 1, 2019 to June 30, 2020) is $45,748.

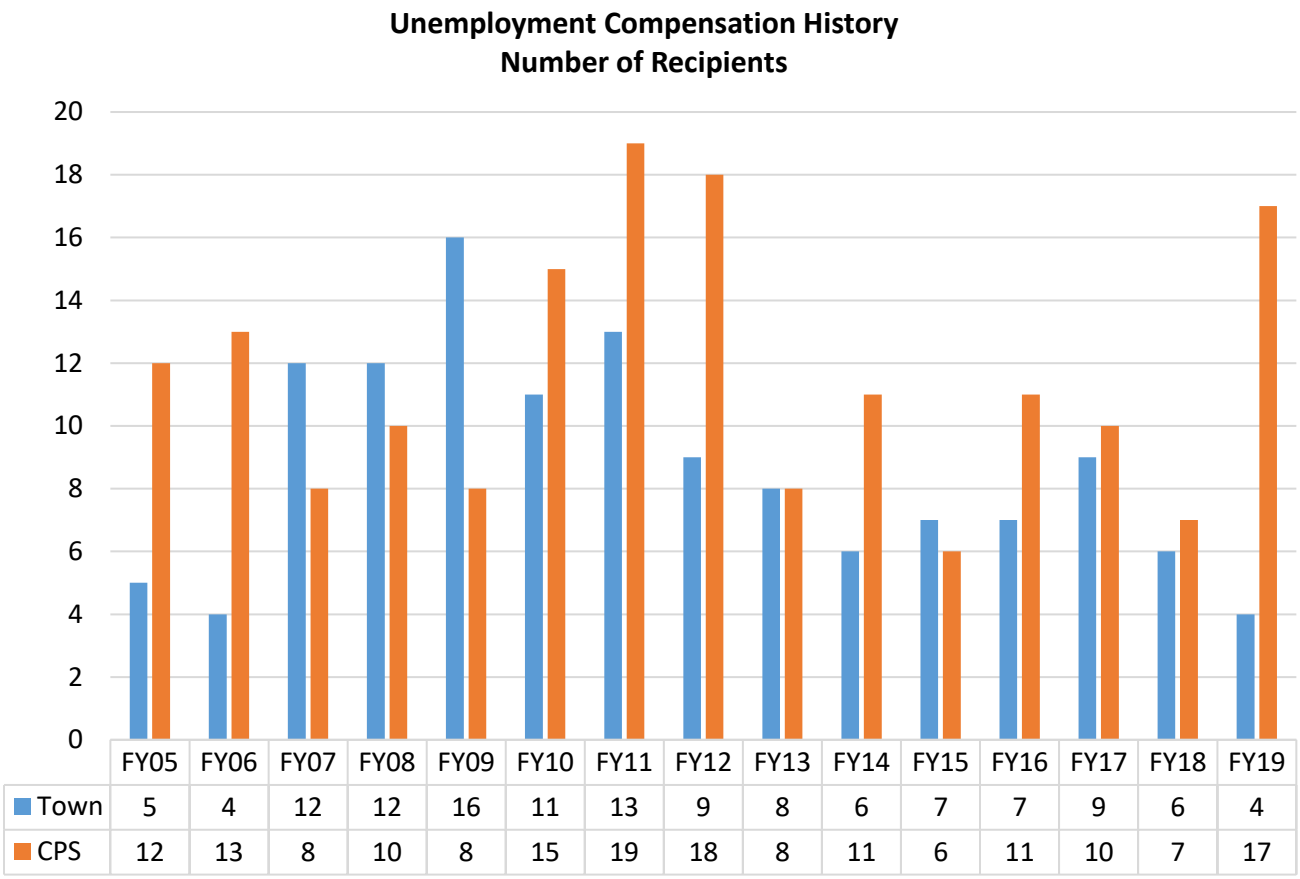
Joint (Town-CPS) – Unemployment & Workers' Compensation

Financial Overview

Unemployment & Workers' Comp.	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Financial Activity					
Unemployment Compensation	$ 56,946	$ 81,404	$ 110,000	$ 120,500	$ 120,500
Workers' Compensation					
Other Prof. Technical Services	34,969	35,174	25,000	25,000	25,000
Reinsurance/Stop-Loss	38,065	38,661	35,000	48,000	48,000
Workers' Comp. Claims	11,661	1,782	-	-	-
Medical Expenses	58,359	52,875	40,000	27,000	27,000
Total Expenditure	$ 200,000	$ 209,896	$ 210,000	$ 220,500	$ 220,500

Funding Plan	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	$ 210,000	100.0%	$ 220,500	100.0%	5.0%
Total	**$ 210,000**	**100.0%**	**$ 220,500**	**100.0%**	**5.0%**

Unemployment History



Joint (Town-CPS) – Retirement

Mission Statement

The purpose of this funding is to provide for the cost of the Town's required annual payment to the Concord Contributory Retirement System (assessment), determined pursuant to a funding schedule based upon an annual actuarial valuation. The Concord Retirement System is one of 106 Boards functioning as part of a statewide defined benefit pension system operated for all eligible employees of Massachusetts state and local government, in lieu of the federal Social Security system. The Concord Retirement System is independent of the Town of Concord and is over seen by a five-member board.

FY21 Budget Highlights

This budget represents a 3.0% increase over the appropriation from that of the FY20 budget. At the most recent biennial actuarial valuation date of January 1, 2019, the Funded Ratio (Plan Fiduciary Net Position (FNP) / Total Pension Liability (TPL) is 86.1% and the funding schedule projects full funding status by 2030. The assumed rate of return was reduced from 7.50% to 7.25% for the valuation on January 1, 2015 and to 7.00% for the valuation on January 1, 2016. Government Accounting Standards Board (GASB) No. 67 was implemented in FY14 and GASB No. 68 in FY15.

Overview

The Concord Retirement Board administers a defined benefit contributory retirement plan established under Massachusetts General Laws, Chapter 32 that is partially funded by employee contributions and is supervised by the Public Employee Retirement Administration Commission (PERAC), Commonwealth of Massachusetts.

Employer groups covered by the System include the Town of Concord (including the Concord Public School Department, CPS), the Concord-Carlisle Regional School District (CCRSD) and the Concord Housing Authority (CHA). The Retirement System covers substantially all municipal employees working at least 25 hours per week, except for teaching personnel (who are members of the State Teachers Retirement System, a single statewide system for which the employer cost is covered by the state budget).

Employees contribute varying rates dependent on the date of membership in the system. New members since July 1, 1996 contribute 9% of regular compensation. Overtime and other forms of "bonus" pay are excluded both for employee contribution purposes and from the calculation of retirement benefits. State legislation enacted in the 2011 session (Chapter 176) makes substantial changes affecting new hires on and after April 2, 2012, but the impact of these changes on pension liabilities will be gradual and in the near term not significant.

Financial Overview

Funding Source					
General Fund	$ 3,667,000	$ 3,777,010	$ 3,965,861	$ 4,084,836	$ 4,084,836
Light Fund	347,354	572,244	752,565	650,908	650,908
Water Fund	82,117	98,164	146,719	126,942	126,942
Sewer Fund	20,529	24,541	36,680	31,735	31,735
Swim & Fitness Fund	71,038	53,825	66,053	65,134	65,134
Total	$ 4,188,038	$ 4,525,784	$ 4,967,878	$ 4,959,555	$ 4,959,555
Pension Reserve Fund					
Transfer to (from)	$ (515,038)	$ (347,478)	$ (143,197)	$ 151,831	$ 151,831

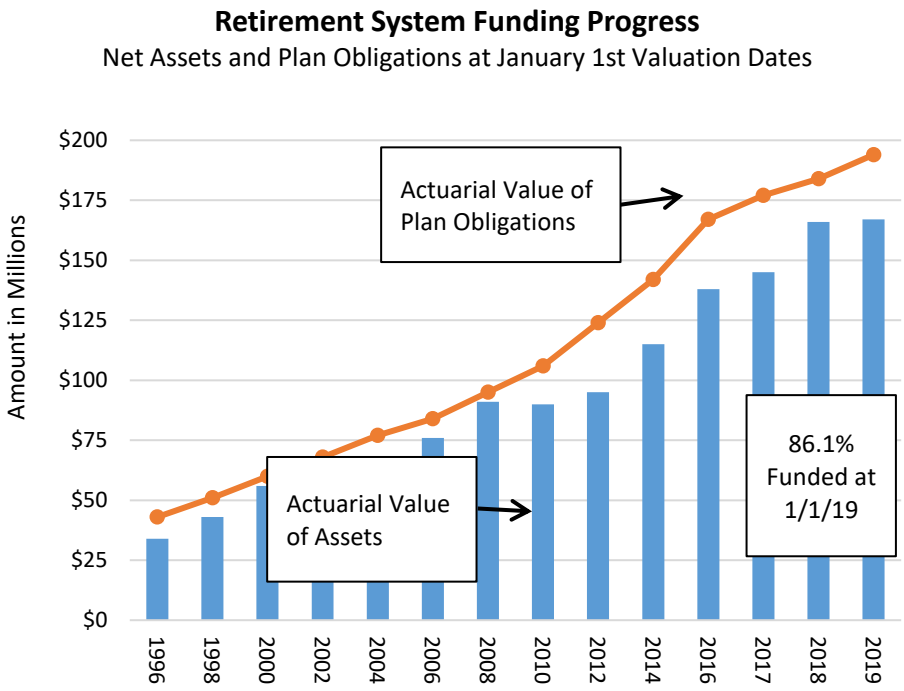
Joint (Town-CPS) – Retirement

Funding Plan	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	$ 3,965,861	79.8%	$ 4,084,836	82.4%	3.0%
Enterprise Actuarial Charges					
Light Fund	752,565	15.1%	650,908	13.1%	-13.5%
Water Fund	146,719	3.0%	126,942	2.6%	-13.5%
Sewer Fund	36,680	0.7%	31,735	0.6%	-13.5%
Swim & Fitness Fund	66,053	1.3%	65,134	1.3%	-1.4%
Total	**$ 4,967,878**	**100.0%**	**$ 4,959,555**	**100.0%**	**3.0%**

Retirement System

The 106 Local Retirement Boards operate under the rules of MGL Ch. 32. Most small towns are members of a County Retirement System. The Concord Retirement Board is a five-member body consisting of the Town Accountant, 2 elected members, 1 appointee of the Board of Selectmen, and 1 member appointed by the other four members. The System is an independent entity; the Town Treasurer is custodian of the System's assets. The Board is supervised by a state agency, the Public Employee Retirement Administration Commission (PERAC).

The System is "unfunded" in that, since its inception in 1937, and continuing until 1992, the employer contribution had been related solely to pension payments for current retirees. A "funded" system would require that, upon retirement, assets had been accumulated on behalf of each member sufficient, with continued investment earnings, to meet pension obligations for the projected life of the beneficiary. The "unfunded liability" of a system is a measure of the shortfall between projected actuarial obligations and accumulated assets. A pension system can be fully funded at one point in time and then be underfunded later even while making required funding plan payments if the investment yield falls below the actuarial projection. Concord's assumed annual investment yield for the purpose of calculating its future obligations is 7.00%. Recognizing the adverse fiscal implications of a funding shortfall, the Town of Concord commenced in 1978 a program of funding its accumulated past service liability. At January 1, 1993, assets amounting to $5,492,405 were transferred from the special "Pension Reserve" fund to the Retirement System in connection with the formal adoption of a twenty-year funding plan to amortize the remaining unfunded liability. As of January 1, 2019, the Retirement System was 86.1% funded, ranking 9th highest in the State as reported by PERAC.



As of January 1, 2019, the Town of Concord's Retirement Fund had an accrued liability of $194,114,779 with $167,094,895 in assets. This results in an Unfunded Actuarial Accrued Liability of $27,003,762.

Joint (Town-CPS) – Medicare / Social Security

Mission Statement

The purpose of this funding is to provide for the costs of the Town's Social Security and Medicare obligations, collectively referred to as Payroll Taxes.

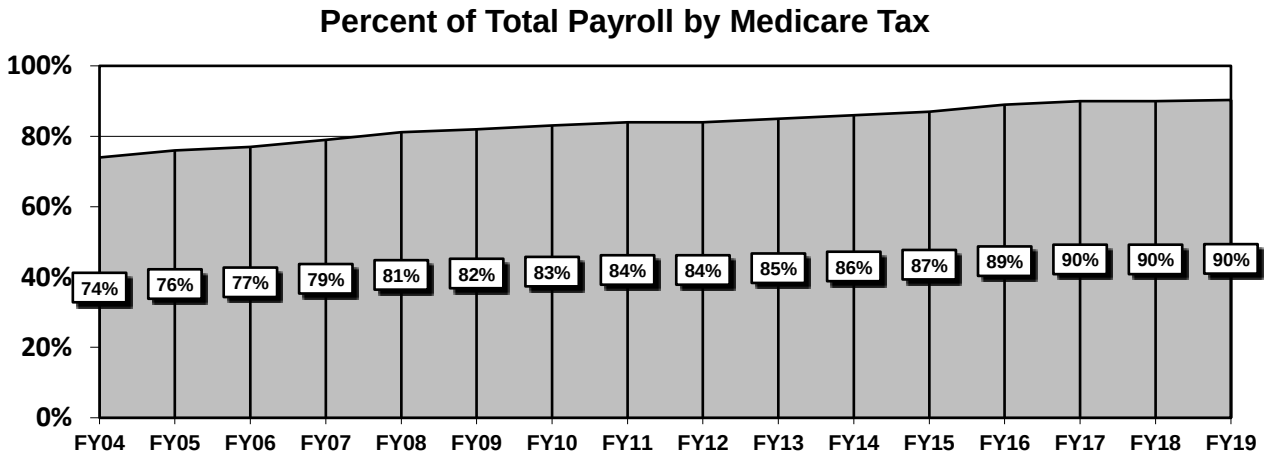
FY21 Budget Highlights

The General Fund Cost for the Town's share of Medicare coverage is projected to increase by 8.5% from $685,000 to $743,196 to reflect an adjustment of the FY21 budgeted amount to correspond with historical actual amounts. Social Security coverage applies to those Town and School employees not members of the Town's retirement system under state law (M.G.L., Chapter 32). The General Fund cost for FY21 is projected to increase by 7.54% from $115,000 to $123,668.

Overview

Medicare Tax: Federal legislation enacted in 1986 extended mandatory Medicare coverage to employees of state and local governments who were hired on or after April 1, 1986. Covered employees are required to pay withholding tax of 1.45% on regular earnings, matched by an equal 1.45% from the employer. This budget covers the employer share for both the Town and CPS employees. Possible escalation in cost is related directly to the rate of employee turnover. Since inception of this tax, the covered percentage of the gross payroll has risen to 90% by FY18 (see chart below for a Town-CPS breakout of these costs).

Social Security Tax: Pursuant to legislation enacted by Congress in 1990 and effective July 1, 1991, town and CPS non-certified employees who are not members of the Town's retirement system are required to be covered by Social Security. The Town and the employee each pay the Social Security tax of 6.2%. From January 1, 2011 to December 31, 2012, the employee tax was reduced to 4.2% by an act of Congress, but the employer share remains unchanged at 6.2%. Membership in the Town's retirement system requires a minimum 25-hour per week permanent position. Thus, most part-time employees are covered by Social Security. Departments placing particular emphasis on part-time employment include Recreation (including the Beede Swim & Fitness Center), Library, and Concord Public Schools. Employees required to pay the Social Security tax also lose exemption from the requirement to pay the Medicare tax even if initially hired by the Town prior to April 1, 1986.



Joint (Town-CPS) – Medicare / Social Security

Financial Overview

Social Security & Medicare	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Tax					
Medicare	$ 678,779	$ 698,046	$ 685,000	$ 743,196	$ 743,196
Social Security	118,682	116,668	115,000	123,668	123,668
Total Expenditure	$ 797,461	$ 814,714	$ 800,000	$ 866,864	$ 866,864

Joint (Town-CPS) – Debt Service

Mission Statement

The mission of the Chief Financial Officer in managing Debt Service is to achieve the lowest possible interest cost while meeting the Town's capital financing requirements and maintaining the Town's credit rating.

FY21 Budget Highlights

In June 2019, Moody's Investor Services reviewed Concord's fiscal management and reaffirmed the Town's credit rating of Aaa, the highest rating category. Concord has maintained this rating since 1987. With a credit rating of Aaa, the Town is deemed to be among the most credit worthy of municipalities and can borrow funds at favorable rates. The debt service shown in this section does not include the assessment to the Concord – Carlisle Regional School District for payment of the borrowing for the new Concord – Carlisle High School.

Overview

This budget provides for a repayment of principal and repayment on the Town's tax-supported long-term debt, short-term note interest for cash flow and construction financing needs, and costs associated with debt issuance. All debt is issued as "General Obligation" backed by the full faith and credit of the Town, but debt issued on behalf of the Town's enterprises (Water, Sewer, Light) is supported fully by the respective enterprise revenue. This budget, however, shows only the General Fund debt service (principal and interest repayment) and costs as the debt associated with the enterprise projects is budgeted within the specific Enterprise Fund.

Capital financing and debt management policy for debt supported by property taxation within the levy limit is subject to the following guidelines:

- The total General Fund budget allocation for capital needs should be in the range of 7-8%;
- One-third of capital needs should be met from current resources; the cost of borrowing (principal and interest repayment, together with related issuance costs and short-term interest expense) should not exceed 5% of the current General Fund resource budget;
- A rapid debt repayment schedule should be maintained for tax-supported debt, with a goal (for "within the levy limit" debt) of 60% repayment within five years and 90% repayment within ten years.
- These guidelines serve several important purposes:
- Capital investment needs are not "squeezed out" of the budget by the demands of current operations;
- The appetite for meeting capital needs through potentially excessive borrowing is controlled;
- Rapid repayment schedules serve to hold down the amount expended in the form of interest costs; and new capacity for debt issuance is continually made available, thereby enabling newly recognized capital needs to be addressed annually; rapid principal repayment serves as a key foundation element of the Town's Aaa credit rating.

Debt supported through a ballot vote to exclude such debt from the property tax levy limit ("excluded debt"), is above the base 7-8% budget policy allocation and may be structured for a longer repayment depending on the nature of the project. Revenue-supported debt (water, sewer, light) is subject to guidelines, which relate to the useful life of the project and the current interest rate environment. Generally, debt issued for longer periods and/or with a slower repayment schedule incurs a higher interest rate.

Joint (Town-CPS) – Debt Service

Financial Overview

Debt Service	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Request	FY21 Recommended
Long Term Debt					
Town Principal	$ 2,590,000	$ 2,644,375	$ 2,901,000	$ 2,882,000	$ 2,882,000
Town Interest	314,393	424,657	549,625	634,151	634,151
Subtotal	$ 2,904,393	$ 3,069,032	$ 3,450,625	$ 3,516,151	$ 3,516,151
School Principal	620,000	555,000	594,000	480,000	480,000
School Interest	80,223	105,595	121,520	101,120	101,120
Subtotal	$ 700,223	$ 660,595	$ 715,520	$ 581,120	$ 581,120
Refund Savings	-	-	-	-	-
Within the Levy Limit Total	$ 3,604,616	$ 3,729,627	$ 4,166,145	$ 4,097,271	$ 4,097,271
Town Excluded Principal	84,196	85,897	262,633	264,403	264,403
Town Excluded Interest	15,598	13,897	88,161	79,391	79,391
Subtotal	$ 99,794	$ 99,794	$ 350,794	$ 343,794	$ 343,794
School Excluded Principal	1,795,000	2,225,625	2,275,000	2,070,000	2,070,000
School Excluded Interest	702,441	753,732	595,387	623,284	623,284
Subtotal	$ 2,497,441	$ 2,979,357	$ 2,870,387	$ 2,693,284	$ 2,693,284
Excluded Debt Total	$ 2,597,235	$ 3,079,151	$ 3,221,181	$ 3,037,078	$ 3,037,078
Long Term Debt Total	$ 6,201,851	$ 6,808,777	$ 7,387,326	$ 7,134,348	$ 7,134,348
Short-Term Debt					
BAN Interest within Levy Limit	$ 53,000	$ -	$ 25,000	$ 35,000	$ 35,000
Issuance Costs					
Issuance Costs within Levy Limit	$ 3,170	$ 3,915	$ 5,000	$ 5,000	$ 5,000
Total	$ 6,258,020	$ 6,812,692	$ 7,417,326	$ 7,174,348	$ 7,174,348

Funding Plan	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Within Levy Limit	$ 4,196,145	56.6%	$ 4,137,271	57.7%	-1.4%
General Fund - Debt Exclusion	3,221,181	43.4%	3,037,078	42.3%	-5.7%
General Fund Total	7,417,326	100.0%	7,174,348	100.0%	-3.3%
Stabilization Fund Allocation	-	0.0%	-	0.0%	0.0%
Total	7,417,326	100.0%	7,174,348	100.0%	-3.3%

This page is intentionally left blank.

Schools

This page is intentionally left blank.

Schools

Concord Public Schools

The mission of the Concord Public Schools and the Concord-Carlisle Regional School District is to educate all students to become independent lifelong learners, creative thinkers, caring citizens, and responsible contributors to our increasingly diverse global society. The core values are: academic excellence, empathic and respectful community, professional collaboration, educational equity, and continuous improvement. Core values were updated in 2018: excellence, engagement, perseverance, inclusions, and innovation. In addition, the School Committee and Administration set annual goals for student achievement and instruction, learning environment, professional collaboration, communication and community engagement, as well as for infrastructure and operations.

FY21 Budget Highlights

The total FY21 CPS budget is proposed to increase from by $1,295,000 from $39,390,163 to $40,782,874 or by 3.54% as compared to the FY20 appropriation with FY20 K-8 enrollment as determined on October 15, 2019 being:

Grade	Number	Change
K-5	1,330	- 8
6-8	717	- 19
Total	2,047	-27

(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.

<u>Concord Public Schools Initiatives</u>

Strategic Planning Implementation

Following a comprehensive planning process that was driven by a 50-member stakeholder group that included faculty, students, school committee members, parents, community members and school administrators, a strategic plan was formed to shape a shared vision for both CPS and the Concord-Carlisle Regional School District.

The plan features efforts in key areas such as reducing student stress, maintaining academic excellence and work related to cultural proficiency and awareness. The strategic plan will be utilized to guide and prioritize decision making regarding teaching and instruction, curriculum, budgets, and planning for facilities amongst other matters. Also, it will include provisions for analysis and review of the plan's on-going success as well as for on-going input from the public.

The School Administration and School Committee focus on improving student learning. Teachers and Administrators work hard to ensure an appropriate educational experience and learning environment for each student. The district uses a variety of assessments to monitor student progress. The District continues efforts to integrate technology into the daily curriculum as one of many tools that enhance teaching and learning, with teachers exploring new strategies and serving as mentors to each other. The School Committee supports these efforts by providing resources through the school budget.

Schools

The level of student engagement in the learning process, the appropriate use of available tools to enhance teaching and learning, and the interdisciplinary aspect of learning activities is exciting to see and is further validation of the importance of the work being done in our schools.

There are robust music and arts programs in Concord schools and all students receive music and art instruction. Most students participate in supplemental music programs for orchestra, band, and chorus that are offered in grades four through eight. Activities beyond the school day extend the learning experience for students in a multitude of areas that enhance academic studies including athletics, the arts, technology, games and student interest groups. Outside organizations such as the Concord Education Fund and the Parent Teacher Groups (PTGs) fund many of these activities. Concord Public Schools are extremely fortunate to have teachers, parents and citizens who facilitate and support these opportunities for students.

Town Approves Feasibility and Schematic Design for a New Concord Middle School

Concord residents authorized a feasibility study and schematic design options for a new middle school building that would be designed and constructed in a manner consistent with Concord's sustainability goals and principles. The measure was approved overwhelmingly at both the Concord Town Meeting in April and at a town ballot vote in June.

The votes followed a multi-year process that included a comprehensive analysis of the current middle school buildings and denials from Massachusetts School Building Authority (MSBA) to access financial assistance. It has become clear that moving forward without MSBA was the financially responsible decision to avoid increased costs to Concord taxpayers in the future and to provide Concord students with continued opportunities for educational excellence.

The conditions at the current middle school buildings of Peabody and Sanborn are deteriorating as they are at the end of their lifespan despite being well maintained; both buildings were constructed approximately 50 years ago. To remain in the two buildings for the next decade; it would cost between $34-47 million in investments to address aging infrastructure such as heating, plumbing, electrical systems and roofs. The combination of the aging facilities and impacts from operating two sites results in a sub-optimal educational experience for students, teachers and professional staff.

School Committee Continues Cultural Proficiency and Awareness Efforts and Training

The School Committee and Superintendent continued to set goals and implement training and other programs regarding cultural proficiency and awareness. While there have been consistent and on-going efforts in both districts prior to 2019, members of the School Committee and Superintendent Hunter have made this conversation a priority. The goal of these efforts is to ensure an inclusive learning environment where all are welcome, safe and accepted.

The School Committee adopted a policy in 2018 that policy allows for excused absences for religious or cultural observances upon notification by a parent or guardian and calls for teachers to plan curriculum, major assignments, assessments and testing based on their awareness of their students' attendance plans. During 2019, the Superintendent and School Committees initiated an implementation plan which includes providing the teachers, staff and community with the necessary support to ensure the policy achieves the stated goals. This plan includes provisions for comprehensive professional development for teachers and administrators. A Cultural Competency Committee continues its work to ensure that teachers, students, staff, parents and administrators have a voice throughout this process.

Schools

CPS Financial Overview

Concord Public Schools (CPS)	FY18 Budgeted	FY19 Budgeted	FY20 Budgeted	FY21 FinCom. GL	FY21 School Com. GL
Program Area					
Regular Education	$ 21,397,440	$ 23,128,609	$ 23,590,272	N/A	$ 23,741,122
Special Education	8,099,241	8,140,095	8,495,519	N/A	10,212,491
Operations	4,801,420	4,940,941	5,282,228	N/A	4,795,527
Administration	2,448,554	1,987,750	1,960,747	N/A	1,941,232
Fixed Cost	63,456	58,500	61,397	N/A	92,502
Subtotal	**$ 36,810,111**	**$ 38,255,895**	**$ 39,390,163**	**$ -**	**$ 40,782,874**
Total CPS Operating Expense	**$ 36,810,111**	**$ 38,255,895**	**$ 39,390,163**	**$ -**	**$ 40,782,874**
Capital					
Current Resources	$ -	$ -	$ -	$ -	$ -
Borrowed Funds	850,000	900,000	900,000	-	900,000
Subtotal	**$ 850,000**	**$ 900,000**	**$ 900,000**	**$ -**	**$ 900,000**
Total CPS Expense	**$ 37,660,111**	**$ 39,155,895**	**$ 40,290,163**	**$ -**	**$ 41,682,874**

Funding Plan	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	$ 39,390,163	100.0%	$ 40,782,874	100.0%	3.5%

CPS Personnel

Position	FY20 FTE	FY20 Budget	FY21 FTE	FY21 Proposed
Concord Public Schools (CPS)				
Teachers	230.60	23,327,554	229.70	24,114,902
All Other Personnel	170.12	7,928,120	160.72	7,919,357
CPS Total	400.72	$31,255,674	390.42	$32,034,259

Note: FY20 has been revised due to a new FTE calculation methodology.

Schools

Concord-Carlisle Regional School District

The mission of the Concord Public Schools and the Concord-Carlisle Regional School District is to educate all students to become independent lifelong learners, creative thinkers, caring citizens, and responsible contributors to our increasingly diverse global society. The core values are: academic excellence, empathic and respectful community, professional collaboration, educational equity, and continuous improvement. Core values were updated in 2018: excellence, engagement, perseverance, inclusions, and innovation. In addition, the School Committee and Administration set annual goals for student achievement and instruction, learning environment, professional collaboration, communication and community engagement, as well as for infrastructure and operations.

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 by $36,458 from $3,348,104 to $3,311,646. The FY21 and FY21 assessment ratios are:

Town	FY20	FY21
Concord	75.5%	76.1%
Carlisle	24.5%	23.9%
Total	100.0%	100.0%

CCRSD Overview

The Concord-Carlisle Regional School District (CCRSD) 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.

CCRSD Initiatives

Strategic Planning Implementation

Following a comprehensive planning process that was driven by a 50-member stakeholder group that included faculty, students, school committee members, parents, community members and school administrators, a strategic plan was formed to shape a shared vision for both CPS and CCRSD.

The plan features efforts in key areas such as reducing student stress, maintaining academic excellence and work related to cultural proficiency and awareness. The strategic plan will be utilized to guide and prioritize decision making regarding teaching and instruction, curriculum, budgets, and planning for facilities amongst other matters. Also, it will include provisions for analysis and review of the plan's on-going success as well as for on-going input from the public.

The School Administration and School Committee focus on improving student learning. Teachers and Administrators work hard to ensure an appropriate educational experience and learning environment for each student. The District uses a variety of assessments to monitor student progress, and details of student learning and achievement. Efforts continue to integrate technology into the daily curriculum as one of many tools that enhance teaching and learning, with teachers exploring new strategies and serving as mentors to each other. The School Committee supports these efforts by providing resources through the school budget.

Schools

The level of student engagement in the learning process, the appropriate use of available tools to enhance teaching and learning, and the interdisciplinary aspect of learning activities is exciting to see and is further validation of the importance of the work being done in our schools.

There are robust music and arts programs at CCHS and all students have the opportunity to receive music and art instruction. Activities beyond the school day extend the learning experience for students in a multitude of areas that enhance academic studies including athletics, the arts, music, technology, games and student interest groups. Outside organizations such as the Concord Education Fund provide funding for many of these activities. The CCHS community is extremely fortunate to have teachers, parents and citizens who facilitate and support these opportunities for students.

Cultural Proficiency Initiative and Accommodations for Religious and Cultural Observances

The Regional School Committee and Superintendent made cultural proficiency training a priority for professional development at CCRSD in addition to CPS.

Members of the Regional School Committee and the Concord School Committee built upon a policy adopted in 2018 that allows for excused absences for religious or cultural observances upon notification by a parent or guardian and calls for teachers to plan curriculum, major assignments, assessments and testing based on their awareness of their students' attendance plans. In 2019, there was professional development support provided for teachers and administrators to further cultural proficiency and awareness efforts and to support the implementation of the new policy.

Schools

CCRSD Financial Overview

Concord-Carlisle Regional School Dist.	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Recommended
Operating					
Gross Budget	$ 31,741,774	$ 33,027,108	$ 33,749,420	$ 34,687,733	$ 35,444,885
Less					
State Aid	(2,831,513)	(2,844,114)	(3,003,719)	(3,104,494)	(3,381,261)
District	(675,000)	(800,499)	(724,460)	(560,000)	(450,000)
Net Assessment	**$ 28,235,261**	**$ 29,382,495**	**$ 30,021,241**	**$ 31,023,239**	**$ 31,613,624**
Concord Portion	$ 20,783,976	$ 21,599,072	$ 22,654,028	$ 23,344,987	$ 24,057,968
Carlisle Portion	$ 7,451,285	$ 7,783,423	$ 7,367,213	$ 7,678,252	$ 7,555,656
Total CCRSD Expense	**$ 28,235,261**	**$ 29,382,495**	**$ 30,021,241**	**$ 31,023,239**	**$ 31,613,624**
Program Area					
Regular Education	$ 13,891,488	$ 15,201,776	$ 15,995,039	N/A	$ 16,635,354
Special Education	5,471,114	5,828,681	5,892,036	N/A	6,105,876
Administrative Support	1,599,099	1,615,325	1,606,776	N/A	1,008,433
Operations	3,567,527	3,017,440	3,036,535	N/A	3,625,495
Fixed Cost	2,777,772	2,838,499	3,144,583	N/A	3,168,024
OPEB Trust	735,499	600,000	563,444	N/A	550,000
Total CCRSD Operating Expense	**$ 28,042,499**	**$ 29,101,720**	**$ 30,238,413**	**$ -**	**$ 31,093,182**
Debt Service					
Debt Reimbursed by State Aid	$ -		$ -	N/A	$ -
Debt Paid from Prior Reserves	162		-	N/A	
Debt Exclusion Assessed	4,984,447	4,647,700	4,449,320	N/A	$ 4,351,703
Subtotal	**$ 4,984,609**	**$ 4,647,700**	**$ 4,449,320**	**$ -**	**$ 4,351,703**
Total CCRSD Expense	**$ 33,027,108**	**$ 33,749,420**	**$ 34,687,733**	**$ -**	**$ 35,444,885**

Funding Plan	FY20 Budget	% of Budget	FY21 Proposed	% of Budget	% Δ
General Fund - Operating	$ 30,238,413	100.0%	$ 31,093,182	100.0%	2.8%

CCRSD Personnel

Position	FY20 FTE	FY20 Budget	FY21 FTE	FY21 Proposed
Concord-Carlisle RSD				
Teachers	131.7	13,989,177	135.00	14,780,430
All Other Personnel	84.39	4,843,755	79.78	5,160,330
CCRSD Total	216.09	$18,832,932	214.78	$19,940,760

Note: FY20 has been revised due to new FTE calculation methodology.

Schools – Minuteman Regional Vocational Technical School District

Minuteman Regional Vocational Technical School District

The Minuteman Regional 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 Regional 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	395
Concord Only	16	17	21	18	25	25
Concord's Share	3.05%	3.06%	3.80%	4.67%	5.45%	6.40%

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 nine member elected School Committee from the represented.

MMRVTSD Initiatives

The Minuteman Regional Vocational Technical School District FY21 budget reflects a new challenge with the move into our new school facility, which we call, "managing our success." Budgets for a new school facility require a transition period of projecting and monitoring the financial differences for several years. The loss of a member district, increasing debt service to pay for the new facility, and the impact that a state-of-the-art facility has on increasing enrollment, instruction, and facilities management needs, are factors in this transition period. Most notable programs that have been initiatives in development include Multimedia Engineering, Advanced manufacturing, and Veterinary Assisting Technology. It is our goal to assess and plan for this transitionary period in the most transparent way possible for the communities we serve.

Schools – Minuteman Regional Vocational Technical School District

MVTSD Financial Overview

	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Proposed
Operating				
Gross Budget	$ 19,449,466	$ 21,160,141	$ 22,768,830	$ 26,101,238
Less				
State Aid	(2,971,923)	(2,962,095)	(2,924,795)	(2,921,530)
Tuition & Choice	(4,328,468)	(3,838,424)	(3,447,131)	(3,448,695)
Certified Excess & Deficiency	(600,000)	(540,000)	(540,000)	(540,000)
Capital Fee	-	-	-	(904,023)
Net Assessment	**$ 11,549,075**	**$ 13,819,622**	**$ 15,856,904**	**$ 18,286,990**
Assessment				
Concord's Assessment	**$ 599,313**	**$ 742,679**	**$ 1,073,368**	**$ 1,258,989**
Assessment per Enrollment	28,539	35,366		
Program Area				
Administration	$ 1,597,041	$ 1,439,785	$ -	$ -
Instructional Services	9,825,078	9,821,058	-	-
Student Services	1,902,488	1,942,355	-	-
Operations & Maintenance	1,779,420	1,795,723	-	-
Insurance, Retirement, Leases	2,787,268	2,994,697	-	-
Community Services	100,000	100,000	-	-
Capital Expenditures	272,623	410,360	-	-
Debt Services	1,155,549	2,636,163	-	-
Tuition to Non-Public	30,000	20,000	-	-
Total Operating Expense	**$ 19,449,467**	**$ 21,160,141**	**$ 22,768,830**	**$ 26,101,238**

Funding Plan	**FY20 Budget**	**% of Budget**	**FY21 Proposed**	**% Δ**
General Fund - Operating	$ 1,073,368	100.0%	$ 1,258,989	17.3%

Note: Information for FY20 and FY21 Assessment per Enrollment and Program Area was unavailable to include before publishing.

Unappropriated

This page is intentionally left blank.

This page is intentionally left blank.

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

Financial Overview

State & County Assessments	FY18 Actual	FY19 Actual	FY20 Budgeted	FY21 Requested	FY21 Recommended
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%	$ 579,055	100.0%	4.4%

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	Orignial 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

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

Overlay	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Request	FY21 Recommended
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**

Funding Plan	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

Snow & Ice / Other Deficits Overview

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.

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

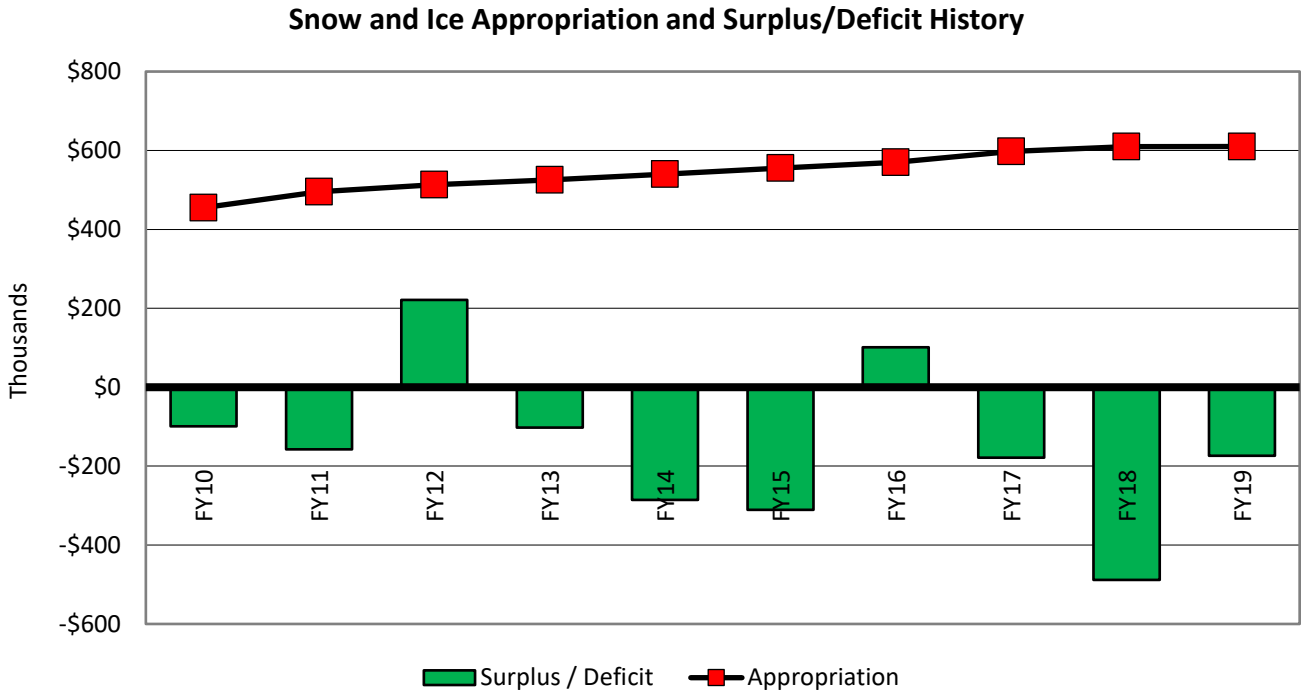
The average annual expenditures for FY10-FY19 is $694,474. The budget objective is to appropriate at or close to the 10-year average (see Account Item 7D Winter Maintenance). The FY21 proposed budget is $51,259 short of this objective. Variance from the average annual cost is significant; the average 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 *Deficit of FY17*	FY19 *Deficit of FY18*	FY20 *Deficit of FY19*	FY21 *(Deficit of FY20)* 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)**

Funding Plan	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).

This page is intentionally left blank.

Appendix

This page is intentionally left blank.

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.

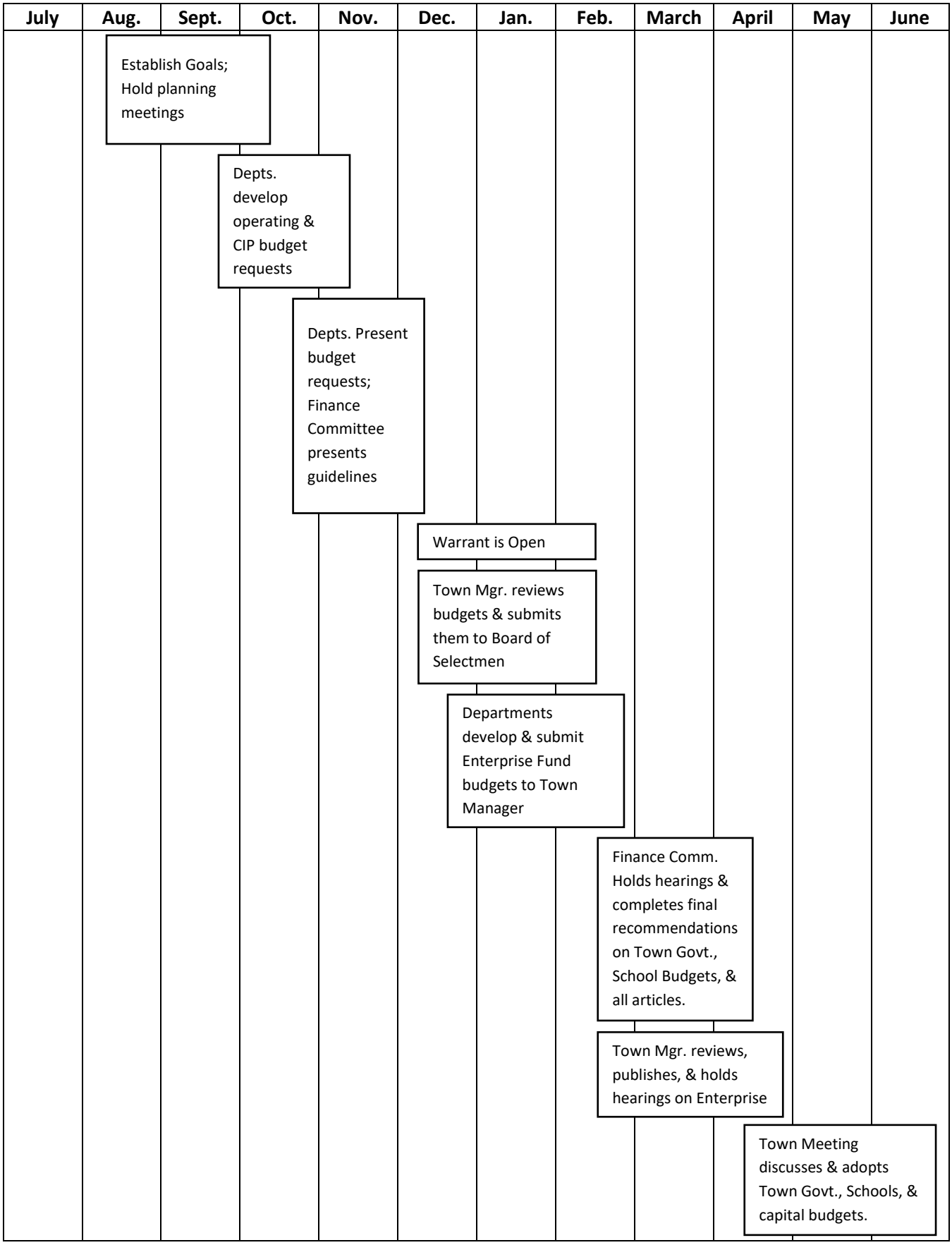
Appendix – Budget Process

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 30. 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.

Appendix – Budget Calendar



Appendix – Budget Calendar

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

Finance Committee 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.

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.

Appendix – Finance Committee's Budget Guideline Memo

Based on information provided to date, the Finance Committee anticipates the Town Government, Concord Public Schools (CPS), and the Concord Carlisle Regional School District (CCRSD) **will** be able to prepare FY 2021 budgets that maintain core services and meet critical operating priorities within the recommended Budget Guideline; 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	**FY2018**	**FY2019**	**FY2020**	**Guideline Increase**	**FY2021**	**Percent 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.

Appendix – Finance Committee's Budget Guideline Memo

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 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 (CCRSD):** 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

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.

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 2010 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 parklands, 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.

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 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 owned. 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 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:

   - Warrant fee of $10.00 and notice fee of $12.00
   - If not paid, then final warrant fee of $17.00 and
   - 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.

6. <u>Cash Management</u>

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

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 Chief Financial Officer.

7. <u>Reserves</u>

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 Chief Financial Officer 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 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. <u>Investments</u>

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.
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. <u>Capital Expenditures</u>

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 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. <u>Debt</u>

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 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. <u>Other Liabilities</u>

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. <u>Accounting and Financial Reporting</u>

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.
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 Chief Financial Officer.

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 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. <u>Risk Mitigation</u>

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 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. <u>Procurement</u>

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 Chief Financial Officer 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 Chief Financial Officer.

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, Chief Financial Officer and Town Manager.

E. Statutory and Regulatory Compliance

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.

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.

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 of Terms

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 of Terms

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 of Terms

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 of Terms

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)

House Value:	$700,000
Tax Rate:	$14.29 (which means $14.29 per thousand $ of valuation)
Levy Calculation:	$14.29 multiplied by $700,000 divided by $1,000.
*Result, **Property Tax Levy**:*	$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 of Terms

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**.

This page is intentionally left blank.

(Front Cover): The Minute Man, Old North Bridge, Concord, MA; Samuel Krueger
(Back Cover): West Concord Mural, Concord, MA; Erin Stevens