



# FY2022

## Town Manager's Proposed Budget

For the Fiscal Year

July 1, 2021 - June 30, 2022

## Town of Concord, Massachusetts

22 Monument Square

P.O. Box 535

Concord, MA 01742

978-318-3100

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   @TownofConcordMA



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Concord**

**Massachusetts**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morill*



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

TEL: 978-318-3000  
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Stephen Crane, Town Manager

March 25, 2021

Chairperson Escobedo and Members of the Select Board:

Enclosed please find for your review the Town Manager's Proposed General Fund Budget for Fiscal Year 2022 (July 1, 2021 - June 30, 2022) in accordance with the requirements of the Town Charter. The budget complies with the Finance Committee Guidelines, which recommends an increase of \$931,231 for the Town Government, \$931,231 for Concord Public Schools and \$931,231 for Concord-Carlisle Regional School District (the even split was determined by the Committee). Overall, the FY22 General Fund Budget of \$118,260,360 is proposed to grow by \$2,680,217 or 2.32% from the FY21 budget, and impact on the property tax levy for existing taxpayers is estimated to be +2.32%, 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 for borrowing funds as determined by rating agencies. 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 2.32%. Free Cash (the State certified fund balance for the General Fund) has been certified as \$6,398,206 as of June 30, 2020, more than 5.5% over the previous year's budget. This amount is close to \$1.5M less than anticipated, and is largely the result of timing issues relative to grant receipts for the Cambridge Turnpike project. But for these timing issues, Free Cash would have been approximately 6.8% and the planned use of \$1M in Free Cash to support the FY22 budget would have maintained the level above 5%. As it stands, the use of \$1M will reduce Free Cash to 4.57%. The FY22 Unused Levy Capacity (the amount that the property tax levy can increase above of limit set by Proposition 2 ½) is projected to be \$4,492,781, and this capacity provides a buffer, should the Town need to increase future spending 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 85.5% of revenues coming from this source of revenue. Other sources include State Aid (4.8%), Motor Vehicle Excise (2.6%), Other Local Revenue (3.1%), Transfers (2.0%), Free Cash (1.6%), and Other (0.4%).

Major expense 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 seventeen years, the amount of debt that the Town had taken on, is gradually being paid off. The FY22 debt service expense is projected to be \$11,036,714 or 9.33% of the Total General Fund Budget, and includes:

- \$4,167,370 (37.8% of debt service) for non-excluded Town and Concord Public Schools (CPS) purchases and projects such as heavy equipment (including Fire trucks and ambulances), road repairs, park improvements and building renovations;
- \$3,250,139 (29.4% of debt service) for Town and CPS excluded debt projects mostly for the construction of three elementary schools;
- \$3,241,186(29.4% of debt service) for the Concord-Carlisle Regional School District excluded debt assessment for the new high school; and
- \$378,019 (3.4% 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, but this is not the case in Concord. The Town's FY22 Retirement Assessment is \$3,412,844, approximately 16% or \$550,000 lower than FY21, due to an adjustment in the split of assessment paid by the Pension Reserve Account. The Pension Reserve Account was established in the 1990's to help mitigate spikes in the annual assessment. As the Town is nearing the end of its unfunded liability amortization, and due to favorable investment performance, the Town was able to revise its drawn down schedule beginning in FY22. As of the January 1, 2020 Actuarial Valuation, Concord has a Net Pension Liability of \$24.3 million and a funded ratio of 88.3%, which makes Concord among the top funded public retirement systems in the State with a schedule to be fully funded by FY29.

For the past few decades, health care costs 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. The FY22 allocation for health insurance for Group Health is projected to be \$6,639,042, a 4.0% increase from FY21. The General fund support for Other Post-Employment Benefits (OPEB), the health care supplement for retirees, is projected to be \$1,220,195, an 18.6% decrease from FY21 due to an adjustment in the amortization schedule, which smooths the total remaining unfunded liability equally over the next eight years.

### Total Budget Plan

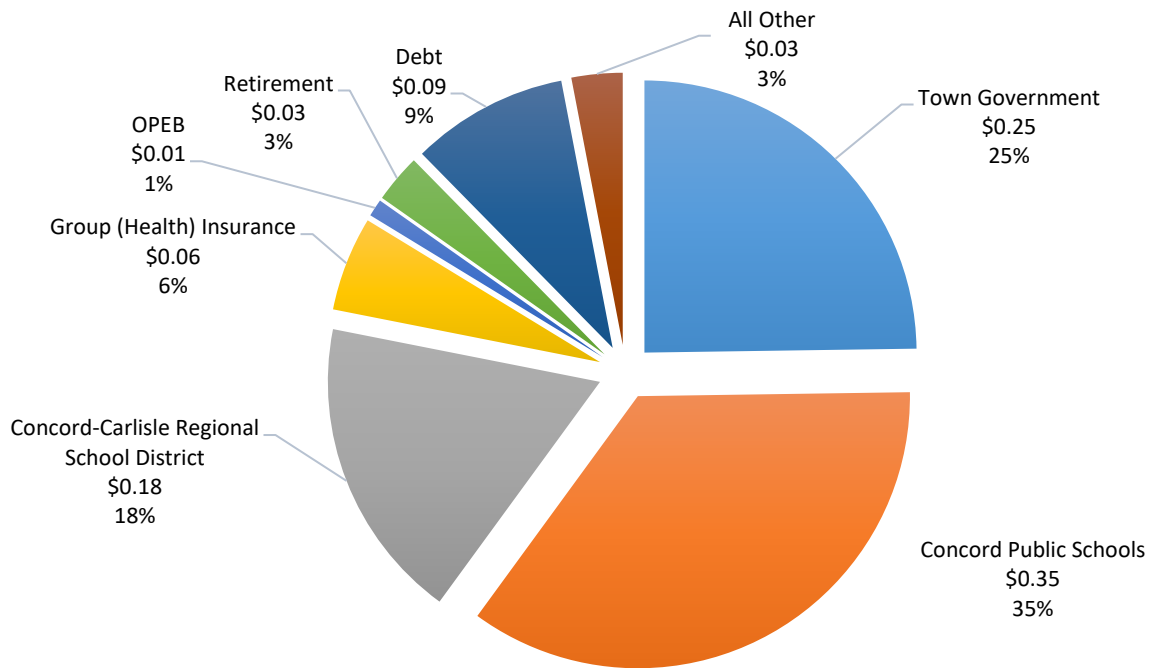
The Total General Fund Budget includes funding for all Town programs and services with the exception of those operations supported by user fees, such as the supply of electricity by the Light Plant and distribution of water by the Water Division. The outline for the budget of \$118,260,360 is presented on the next page.

**General Fund Budget**

	<b><u>FY21 Budget</u></b>	<b><u>FY22 Proposed</u></b>	<b><u>Change (FY21 to FY22) Amount</u></b>	<b><u>Percent</u></b>
Town Government	\$28,031,664	\$29,292,894	\$931,231	3.32%
Outside Receipts			\$330,000	1.18%
Concord Public Schools	\$40,777,193	\$41,708,424	\$931,231	2.28%
Concord-Carlisle RSD	\$20,436,322	\$21,367,553	\$931,231	4.56%
 Subtotal	 \$89,245,179	 \$92,368,871	 \$3,123,692	 3.50%
All Other Accounts <sup>1</sup>	\$26,334,964	\$25,891,489	- \$400,394	- 1.52%
 Total Budget Plan	 \$115,580,143	 \$118,260,360	 \$2,680,217	 2.32%

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

**Allocation of Each Tax Dollar Raised**



<sup>1</sup> For FY22, All Other Accounts consists of Group Insurance (\$6,639,042), OPEB (\$1,220,195), Retirement (\$3,412,844), Town and CPS Debt Service (\$4,167,370), Town, CPS, CCRSD, and MMRSD Assessed Excluded Debt Service (\$6,869,344), Accounts not subject to Appropriation (\$1,188,148), Minuteman Vocational School District Assessment (\$911,265), Social Security / Medicare (\$910,207), Other Fixed & Mandated Accounts (\$568,575), and Other Articles (\$4,500).

## Pandemic Disruption and Planned Recovery

On March 10, 2020, Governor Charlie Baker declared a State of Emergency to support the State's response to the coronavirus pandemic. Over a year later, the State of Emergency has appropriately remained in place. It is anticipated that the impact on the next fiscal year (July 2021 to June 2022) will result in continued reduced operations for the first part of the year and activities getting back to normal, albeit a new normal, during the last part of the year. Accordingly, Town services will need to respond to residents demands in two very different ways.

From FY21 to FY22, the Town Government Operating Budget is proposed to increase by \$1,543,085 while the Town Government Capital Budget is proposed to decrease by \$281,855. Taken together, the appropriation for FY22 is proposed to be \$1,261,230 or 4.5% greater than that for FY21. Due to the inclusion of expenditures that were previously funded from receipts outside the General Fund, such as Parking Meter expenditures and revenues, the actual increase in General Fund expenditures is \$931,231 or 3.32%.

The proposed increases in the FY22 Town Government budget are composed of the following five budget drivers:

- Category 1: COVID-19 Related Expenses (\$370,039)
  - *Facilities*: Additional cleaning required; Supplement staff, overtime and cleaning supplies (~ \$70,000)
  - *Parking Meters / Commuter Parking Lots*: Contractually obligated meter maintenance expense (~ \$120,000)
  
- Category 2: Cyber Security (\$74,357)
  - *Information Systems* (Total cost of \$242,500 is offset by remaining CARES Act funds and existing encumbrances)
    - Office 365 license for cloud-based email exchange
    - Cyber security audit and deployment of recommendations
    - Hardware to improve network security
    - Additional inventory of replacement parts and equipment
  
- Category 3: Planned Service Level Increases (\$230,274)
  - *Library*: Due to expansion, additional 2 FTEs and utility costs (~ \$173,000 for a partial year)
  - *Natural Resources*: Conservation Crew and Rangers (~ \$62,000)
  
- Category 4: New Requests (\$168,415)
  - *Legal Services* (\$80,415 for a total of \$425,000)
  - *Public Works*: PFAS testing and personnel restructuring in Park & Trees Division (~ \$30,000)
  - *Senior Services*: Increased hours for social workers (~ \$8,500)
  - *Miscellaneous*: Archives and committee management
  - *Economic Vitality* (~ \$41,000)
    - Economic Vitality Director as a full-time position
    - Additional limited status hours for part-time staff dedicated to seasonal tourism
    - Matching funds for anticipated grant

- Category 5: Contractual, Fixed or Mandatory Costs (~ \$700,000)
  - *Union Personnel:* Wage increases in accordance with existing Collective Bargaining Agreements (CBAs) (~\$500,000)
  - *Non-Union Personnel:* Salary and wage increases at a level not set yet but anticipated to be similar to FY21 and in line with comparable communities and lower than pre-pandemic levels (~ \$200,000)

### Conclusion

The FY22 General Fund Budget continues Concord's proud tradition of being financially sound while providing funds for important programs and services. I would like to thank all of the Department Heads and their staff members who worked with us throughout this budget process. In addition, I would like to recognize the efforts of Chief Financial Officer Kerry Lafleur, Budget and Purchasing Director Jon Harris and Senior Budget and Operations 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 FY2022 proposed \$118,260,360 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:

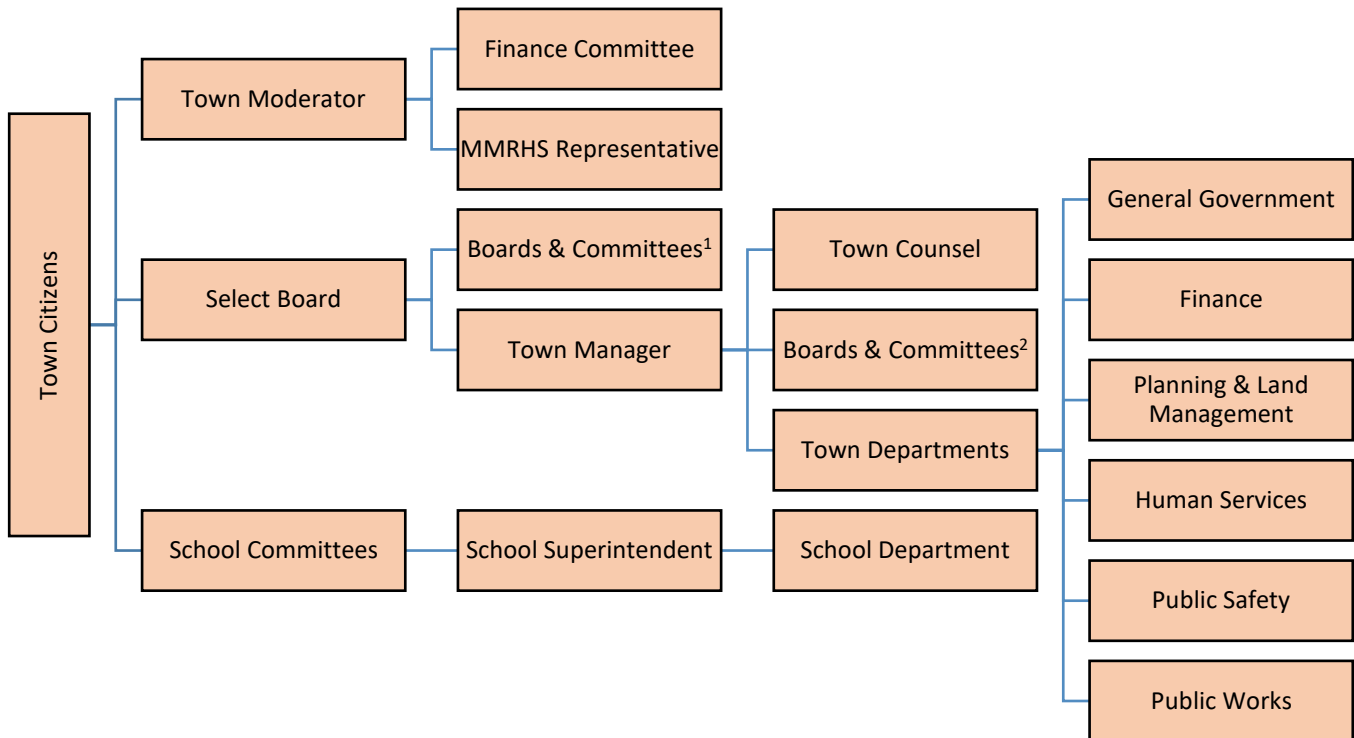
- **Financial Summary:** Provides an overview of Concord's proposed budget with specific focus on property taxes, revenues, expenditures, capital, debt, and major liabilities such as direct debt, pension, and other post-employment benefits.
- **Town Government:** Provides a breakdown of Concord's governmental 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 (CCRS), 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 published in the spring of 2021.



<sup>(1)</sup> The Select Board appoints residents to the following boards and committees: Affordable Housing, Agricultural, Board of Registrars, Bruce Freeman Rail Trail Advisory Committee, Cable TV Committee, Community Preservation, Cultural Council, Historic Districts, Hugh Cargill Trust, Library Committee, Personnel Board, Planning Board, Public Ceremonies and Celebrations, Records and Archives, Trustees of Town Donations, White Pond Advisory, and Zoning Board of Appeals.

<sup>(2)</sup> The Town Manager appoints residents to the following boards and committees: Board of Assessors, Historical Commission, Natural Resources Commission, Committee on Disability, Board of Health, Cemetery Committee, Comprehensive Sustainable Energy Committee, Council on Aging, Municipal Light Board, Public Works Commission, and Recreation Commission. Please note that appointments to the Board of Assessors, Historical Commission, and Natural Resources Commission require Select Board approval.

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# Financial Summary

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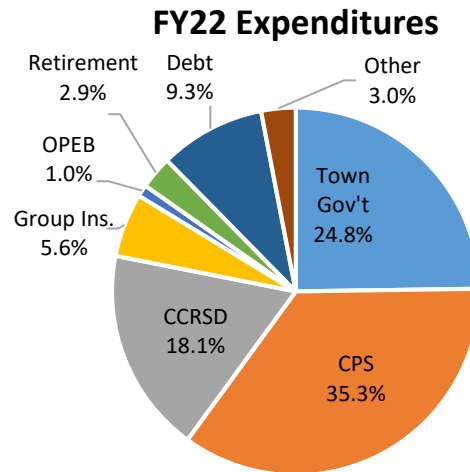
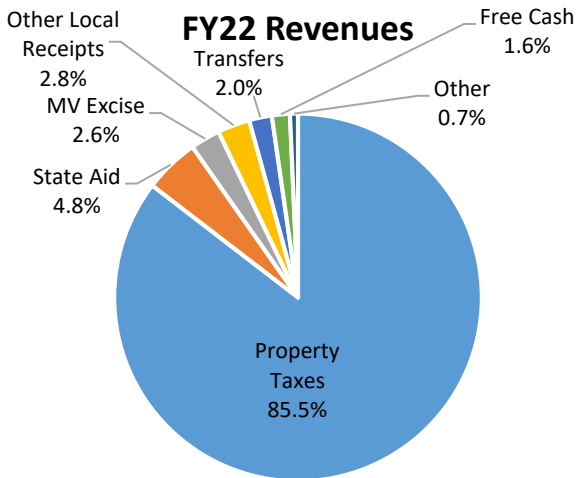
# FY22 Financial Summary – Overview

## 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

<b>Article - Town Government Budget</b>	\$49,461,266
<b>Article - Capital Improvement and Debt Plan</b>	\$800,000
<b>Article - Minuteman Regional Vocational School District Assessment</b>	\$911,265
<b>Article - Concord Public Schools</b>	\$41,708,424
<b>Article - Concord-Carlisle Regional School District Assessment</b>	\$24,986,758
<b>Article - Other Articles</b>	\$4,500
<i>Unappropriated Accounts (State Assessments, Snow Deficit and Overlay)</i>	<u>\$1,188,148</u>
<b>Total</b>	<b>\$118,260,360</b>



## 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.

# FY22 Financial Summary – Overview

## Budget – All Accounts (FY18-FY21 Budgeted, FY22 Proposed)

Line #	FY22 Proposed Expenditure Plan	FY22 Budgeted					Change from FY21 Budget		
		FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Proposed	Dollar Change	Percent Change	Percent of Total
1	Town Government	\$ 19,569,577	\$ 20,346,477	\$ 21,833,686	\$ 21,654,602	\$ 22,533,144	\$ 878,543	4.06%	19.05%
2	personal services	\$ 4,291,143	\$ 4,410,718	\$ 4,702,962	\$ 5,070,207	\$ 5,734,750	\$ 664,543	13.11%	4.85%
3	O & M	\$ 1,870,000	\$ 1,945,000	\$ 1,945,000	\$ 1,081,855	\$ 800,000	\$ (281,855)	-26.05%	0.68%
4	capital outlay	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 0	0.00%	0.19%
5	Reserve Fund	\$ 25,955,720	\$ 26,927,194	\$ 28,706,648	\$ 28,031,664	\$ 29,292,894	\$ 1,261,230	4.50%	24.77%
6	Total Town Government	\$ 36,810,111	\$ 38,246,895	\$ 39,390,163	\$ 40,777,193	\$ 41,708,424	\$ 931,231	2.28%	35.27%
7	Concord Public Schools	\$ 17,935,005	\$ 19,146,874	\$ 19,996,874	\$ 20,436,322	\$ 21,367,553	\$ 931,231	4.56%	18.07%
8	Concord-Carlisle RSD	\$ 599,179	\$ 595,792	\$ 768,846	\$ 904,576	\$ 911,265	\$ 6,689	0.74%	0.77%
9	Minuteman Voc Tech RSD	\$ 81,300,015	\$ 84,916,755	\$ 88,862,531	\$ 90,149,755	\$ 93,280,136	\$ 3,130,381	3.47%	78.88%
<b>Total Operating Budgets</b>									
10	Joint Town - CPS Accounts	\$ 4,800,000	\$ 5,374,837	\$ 5,966,069	\$ 6,383,694	\$ 6,639,042	\$ 255,348	4.00%	5.61%
11	Group Insurance	\$ 1,470,000	\$ 1,617,000	\$ 1,697,850	\$ 1,500,000	\$ 1,220,195	\$ (279,805)	-18.65%	1.03%
12	OPEB Trust	\$ 3,667,000	\$ 3,777,010	\$ 3,965,861	\$ 4,064,734	\$ 4,418,847	\$ (651,890)	-16.04%	2.89%
13	Retirement	\$ 810,000	\$ 814,713	\$ 800,000	\$ 866,864	\$ 910,207	\$ 43,343	5.00%	0.77%
14	Social Security/Medicare	\$ 450,000	\$ 485,000	\$ 498,750	\$ 520,500	\$ 568,575	\$ 48,075	9.24%	0.48%
15	Other Fixed & Mandated	\$ 3,860,000	\$ 4,025,363	\$ 4,196,145	\$ 3,999,012	\$ 4,167,370	\$ 168,358	4.21%	3.52%
16	Town & CPS Debt Service	\$ 3,607,507	\$ 3,354,151	\$ 3,221,181	\$ 3,375,867	\$ 3,250,139	\$ (125,728)	-3.72%	2.75%
18	subtotal	\$ 18,664,507	\$ 19,448,074	\$ 20,345,856	\$ 20,710,671	\$ 20,168,372	\$ (542,299)	-2.62%	17.05%
19	CCRSD Debt Service	\$ 102,583	\$ 102,809	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!	0.00%
20	CCRSD Excluded Debt Service	\$ 3,561,484	\$ 3,404,345	\$ 3,348,113	\$ 3,311,646	\$ 3,241,186	\$ (70,460)	-2.13%	2.74%
21	Minuteman Excluded Debt Service	\$ 0	\$ 146,887	\$ 297,995	\$ 354,322	\$ 378,019	\$ 23,697	6.69%	0.32%
22	subtotal	\$ 3,664,067	\$ 3,654,041	\$ 3,646,108	\$ 3,665,968	\$ 3,619,205	\$ (46,763)	-1.28%	3.06%
23	Other Articles	\$ 1,000,000	\$ 73,210	\$ 0	\$ 0	\$ 4,500	\$ 4,500	#DIV/0!	0.00%
24	TOWN MEETING VOTE	\$ 104,628,589	\$ 108,092,080	\$ 112,854,495	\$ 114,526,394	\$ 117,072,213	\$ 2,545,819	2.22%	99.00%
25	State assessments & offsets	\$ 529,002	\$ 528,077	\$ 562,989	\$ 531,162	\$ 538,148	\$ 6,986	1.32%	0.46%
26	Snow/ice & other deficits	\$ 178,656	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 150,000	#DIV/0!	0.13%
27	Overlay	\$ 565,018	\$ 527,017	\$ 599,937	\$ 522,588	\$ 500,000	\$ (22,588)	-4.32%	0.42%
28	subtotal	\$ 1,272,676	\$ 1,055,094	\$ 1,162,926	\$ 1,053,750	\$ 1,188,148	\$ 134,398	12.75%	1.00%
29	TOTAL BUDGET PLAN	\$ 105,901,265	\$ 109,147,174	\$ 114,017,421	\$ 115,580,143	\$ 118,260,360	\$ 2,680,217	2.32%	100.00%

# FY22 Financial Summary – Overview

## Budget – All Accounts (FY18-FY21 Budgeted, FY22 Proposed)

FY22 Proposed Financing Plan		Change from FY21 Budget							
		FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Proposed	Dollar Change	Percent Change	Percent of Total
30	state aid	\$ 4,923,642	\$ 5,266,476	\$ 5,465,567	\$ 5,645,786	\$ 5,726,429	\$ 80,643	1.43%	4.84%
31	motor vehicle excise tax	3,033,586	3,095,601	3,316,531	2,737,923	3,100,000	362,077	13.22%	2.62%
32	investment earnings	361,272	500,000	700,000	850,000	300,000	(550,000)	-64.71%	0.25%
33	other local revenue	3,825,001	4,295,250	4,545,519	3,206,247	3,360,250	154,003	4.80%	2.84%
	<b>Transfers to General Fund</b>								
34	Enterprise and Other Funds	2,691,707	2,889,260	3,201,619	2,649,005	2,278,783	(370,222)	-13.98%	1.93%
35	Emergency Services Stab. Fund	0	48,000	295,240	170,880	88,150	(82,730)	-48.41%	0.07%
	<b>subtotal</b>	<b>2,691,707</b>	<b>2,937,260</b>	<b>3,407,135</b>	<b>2,819,885</b>	<b>2,366,933</b>			
	<b>Other Appropriations</b>								
36	CCHS Debt Stabilization Fund	\$ 785,000	\$ 275,000	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!	0.00%
37	from CMLP (Light Fund)	474,000	461,000	452,000	474,500	474,500	0	0.00%	0.40%
38	Free Cash	2,000,000	1,025,000	1,000,000	1,715,000	1,867,564	152,564	8.90%	1.58%
39	Thoreau School MSBA grant	0	0	0	0	0	0	#DIV/0!	0.00%
40	Transportation Network Surcharge	0	0	0	3,500	3,500	0	0.00%	0.00%
41	Septic Betterment	0	0	89,724	0	0	0	#DIV/0!	0.00%
42									
43	<b>subtotal</b>	<b>\$ 18,094,208</b>	<b>\$ 17,855,587</b>	<b>\$ 18,976,476</b>	<b>\$ 17,452,843</b>	<b>\$ 17,199,177</b>	<b>\$ (253,666)</b>	<b>-1.45%</b>	<b>14.54%</b>
	<b>Property Tax</b>								
44	property tax base	\$ 80,101,736	\$ 83,612,620	\$ 86,978,397	\$ 90,127,638	\$ 93,441,839	\$ 3,314,201	3.68%	79.01%
45	new growth	1,321,330	1,235,953	1,195,259	957,827	750,000	(207,827)	-21.70%	0.63%
46	<b>total within the Levy Limit</b>	<b>\$ 81,423,066</b>	<b>\$ 84,848,573</b>	<b>\$ 88,173,656</b>	<b>\$ 91,085,465</b>	<b>\$ 94,191,839</b>	<b>\$ 3,106,374</b>	<b>3.41%</b>	<b>79.65%</b>
47	Excluded Debt Service	6,383,991	6,443,014	6,867,289	7,041,835	6,869,344	(172,491)	-2.45%	5.81%
48	<b>total property tax</b>	<b>\$ 87,807,057</b>	<b>\$ 91,291,587</b>	<b>\$ 95,040,945</b>	<b>\$ 98,127,300</b>	<b>\$ 101,061,183</b>	<b>\$ 2,933,883</b>	<b>2.99%</b>	<b>85.46%</b>
49	<b>TOTAL RESOURCES</b>	<b>\$ 105,901,265</b>	<b>\$ 109,147,174</b>	<b>\$ 114,017,421</b>	<b>\$ 115,580,143</b>	<b>\$ 118,260,360</b>	<b>\$ 2,680,217</b>	<b>2.32%</b>	<b>100.00%</b>

# FY22 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. 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.

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
2019	11,839,956	10.4%	2021	1,715,000	2,000,000	550,000 (6)		4,265,000
			<b>Proposed</b>					
2020	6,398,206	5.5%	2022	1,867,564				1,867,564

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 MMRS (D) (\$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)

(6) Middle School Stabilization Fund (\$2,000,000, 29ATM2020), Affordable Housing (\$500,000, 14ATM2020), Electric Buses (\$50,000, 30ATM2020)

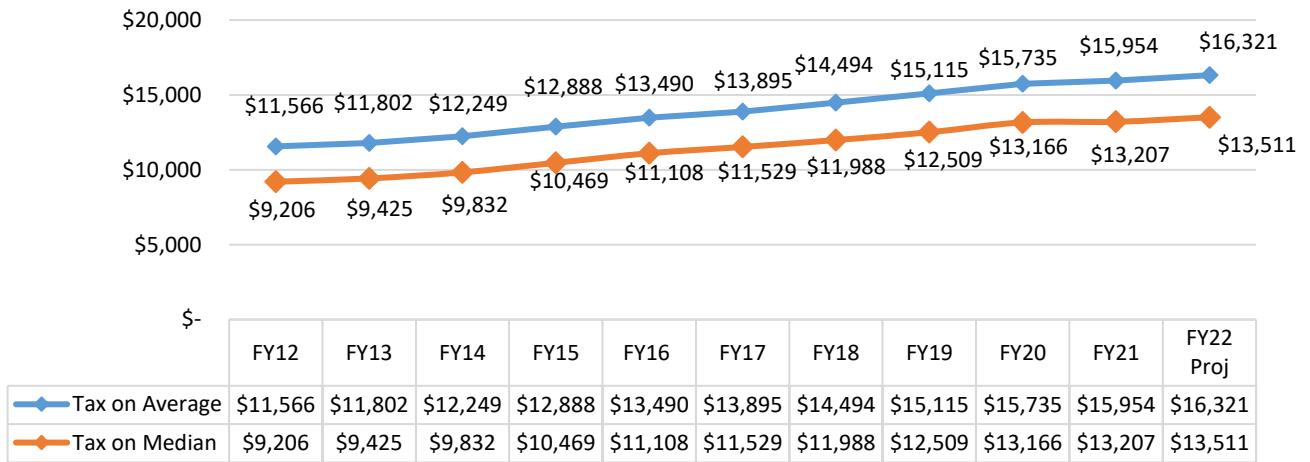
# FY22 Financial Summary – Property Taxes

## Property Taxes

The FY22 General Fund budget is estimated to increase the average property tax revenue for single-family parcels borne by existing taxpayers by 2.32%, resulting in an average tax bill of \$16,321 and a median tax bill of \$13,511. The tax levy is estimated to be \$101,061,183.

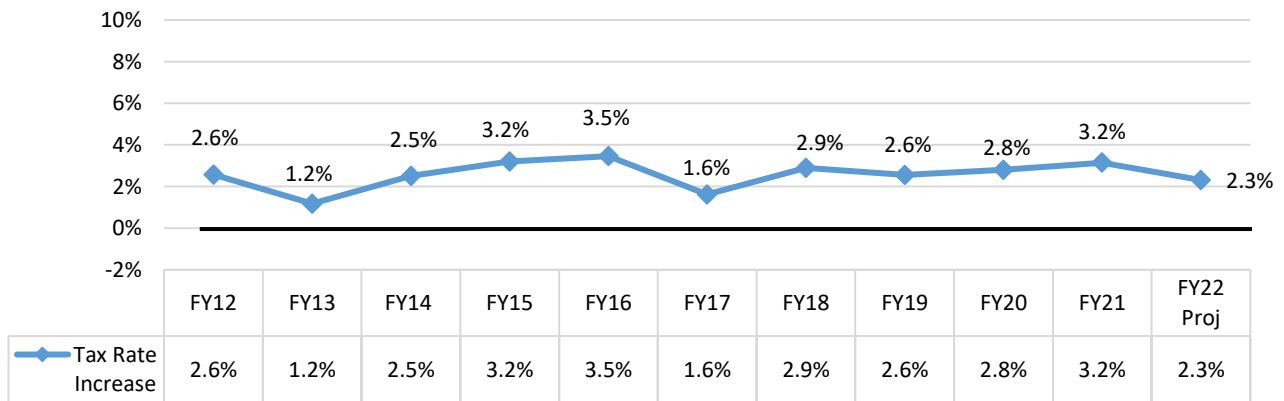
The average property tax revenue increases that are borne by existing taxpayer does not include revenue earned from new construction, called “New Growth”, since this revenue is an addition to existing tax base. Historically, the average revenue increase (borne by existing taxpayers) is in the range of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

**Average and Median Tax Bills on Single Family Parcels**



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 \$13,511 and half would have a tax bill more than this median amount.

**Average Tax Revenue Increases (Borne by Existing Taxpayers)**



# FY22 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	impact on existing taxpayers				
							Total Tax Levy	New Growth Levy	Net Levy	% over prior total levy	
Jan. 1, 2011	(a)	2012	677,900	13.58	9,206	851,674	11,566	69,122,997	863,585	68,259,412	+2.58%
Jan. 1, 2012		2013	669,850	14.07	9,425	838,804	11,802	71,123,429	1,183,336	69,940,093	+1.18%
Jan. 1, 2013		2014	680,400	14.45	9,832	847,681	12,249	74,135,633	1,220,624	72,915,009	+2.52%
Jan. 1, 2014	(a)	2015	732,600	14.29	10,469	901,857	12,888	77,341,746	835,499	76,506,247	+3.20%
Jan. 1, 2015		2016	798,000	13.92	11,108	969,130	13,490	81,319,099	1,284,004	80,035,095	+3.46%
Jan. 1, 2016		2017	819,400	14.07	11,529	987,566	13,895	84,050,189	1,412,859	82,637,330	+1.62%
Jan. 1, 2017	(a)	2018	838,900	14.29	11,988	1,014,301	14,494	87,807,057	1,321,330	86,485,727	+2.90%
Jan. 1, 2018		2019	881,550	14.19	12,509	1,065,176	15,115	91,291,587	1,235,953	90,055,634	+2.56%
Jan. 1, 2019		2020	925,200	14.23	13,166	1,105,783	15,735	95,040,945	1,195,259	93,845,686	+2.80%
Jan. 1, 2020		2021	928,100	14.48	13,207	1,101,824	15,954	98,990,334	957,827	98,032,507	+3.15%
<i>estimate</i>		2022			\$ 13,511		\$ 16,321	\$ 101,061,183	\$ 750,000	\$ 100,311,183	+2.32%

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
		2020	none		6,867,289	483,298	3,749,358
current year		2021	none		7,041,835	598,821	3,949,389
<i>estimate</i>		2022	none		6,869,344	-172,491	2,070,849

\* 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).

# FY22 Financial Summary – Property Taxes

## Assessed Valuation Schedule

### Assessed Valuation, Levy Limit, Tax Levy and Rates: FY1980 to FY2021

Fiscal Year	Total Assessed Value	Levy Ceiling	Levy Limit	Actual Levy		Uniform Tax Rate	Actual Tax Rates			"CIP" ratio	Unused Levy Limit	
				Within Limit	Debt Exclusion		Residential	Open Space	Commercial		\$	as % of Limit
1980	\$371,034,400			\$13,060,411		\$35.20						
1981	\$383,133,677			\$15,248,720		\$39.80						
1982	\$644,119,237	\$16,102,981	\$15,629,937	\$15,093,532		\$23.43	23.60	20.06	23.43	100.0	\$536,405	3.43%
1983	\$651,122,529	\$16,278,063	\$16,214,000	\$15,342,973		\$23.56	23.66	19.99	23.78	100.9	\$871,027	5.37%
1984	\$784,563,443	\$19,614,086	\$17,006,633	\$15,465,780		\$19.71	19.25	16.36	22.63	114.8	\$1,540,853	9.06%
1985	\$801,293,191	\$20,032,330	\$17,780,870	\$15,648,020		\$19.53	19.13	16.26	22.00	112.6	\$2,132,850	12.00%
1986	\$822,949,238	\$20,573,731	\$18,605,674	\$16,125,650		\$19.59	19.25	16.36	21.71	110.8	\$2,480,024	13.33%
1987	\$1,464,903,743	\$36,622,594	\$19,600,366	\$17,296,129		\$11.81	11.47	9.75	13.95	118.1	\$2,304,237	11.76%
1988	\$1,510,487,280	\$37,762,182	\$20,651,135	\$18,392,726		\$12.18	11.89	10.11	14.04	115.3	\$2,258,409	10.94%
1989	\$1,547,164,362	\$38,679,109	\$21,574,623	\$19,908,672		\$12.87	12.61	10.72	14.60	113.4	\$1,665,951	7.72%
1990	\$2,188,108,438	\$54,702,711	\$22,609,017	\$21,603,000		\$9.87	9.72	8.27	10.82	109.6	\$1,006,017	4.45%
1991	\$2,185,289,176	\$54,632,229	\$23,486,987	\$23,083,329		\$10.56	10.21	8.68	12.87	121.9	\$403,658	1.72%
1992	\$1,863,767,794	\$46,594,195	\$24,325,878	\$24,324,345		\$13.05	12.62	10.73	15.91	121.9	\$1,533	0.01%
1993	\$1,831,121,461	\$45,778,037	\$25,229,582	\$24,770,829		\$13.53	13.27	11.28	15.57	115.1	\$458,753	1.82%
1994	\$1,842,884,146	\$46,072,104	\$26,148,398	\$25,639,506	\$435,498	\$14.15	13.98	11.89	15.57	110.0	\$508,892	1.95%
1995	\$1,853,888,132	\$46,347,203	\$27,110,678	\$26,562,285	\$504,753	\$14.60	14.49	12.32	15.62	107.0	\$548,393	2.02%
1996	\$2,246,615,332	\$56,165,383	\$28,513,798	\$27,531,054	\$279,059	\$12.40	12.42	10.56	12.40	100.0	\$982,744	3.45%
1997	\$2,273,535,628	\$56,838,391	\$29,574,375	\$28,652,539	\$544,685	\$12.84	12.86	10.93	12.84	100.0	\$921,836	3.12%
1998	\$2,288,809,124	\$57,220,228	\$30,582,585	\$29,804,080	\$545,529	\$13.26					\$778,505	2.55%
1999	\$2,704,003,171	\$67,600,079	\$32,061,277	\$31,406,074	\$772,688	\$11.90					\$655,203	2.04%
2000	\$2,742,122,055	\$68,553,051	\$33,421,403	\$32,453,928	\$725,749	\$12.10					\$967,475	2.89%
2001	\$2,783,643,972	\$69,591,099	\$34,827,754	\$34,225,525	\$681,370	\$12.54					\$602,229	1.73%
2002	\$3,974,434,046	\$99,360,851	\$38,958,156	\$38,226,458	\$842,228	\$9.83					\$731,698	1.88%
2003	\$4,408,301,807	\$110,207,545	\$42,171,555	\$41,782,825	\$713,204	\$9.64					\$388,730	0.92%
2004	\$4,411,852,520	\$110,296,313	\$45,336,664	\$45,161,214	\$1,560,304	\$10.59					\$175,450	0.39%
2005	\$5,117,100,515	\$127,927,513	\$48,886,984	\$48,293,261	\$1,854,324	\$9.80					\$593,723	1.21%
2006	\$5,207,535,371	\$130,188,384	\$51,679,906	\$50,786,544	\$2,486,543	\$10.23					\$893,362	1.73%
2007	\$5,309,253,831	\$132,731,346	\$54,523,353	\$53,363,359	\$2,702,361	\$10.56					\$1,159,994	2.13%
2008	\$5,498,736,316	\$137,468,408	\$57,254,951	\$55,919,464	\$3,026,989	\$10.72					\$1,335,487	2.33%
2009	\$5,264,591,702	\$131,614,793	\$59,634,076	\$58,717,305	\$3,931,336	\$11.90					\$916,771	1.54%
2010	\$5,026,552,229	\$125,663,806	\$62,197,127	\$61,284,932	\$4,512,636	\$13.09					\$912,195	1.47%
2011	\$5,045,140,030	\$126,128,501	\$64,569,355	\$62,529,967	\$4,015,430	\$13.19					\$2,039,388	3.16%
2012	\$5,090,058,629	\$127,251,466	\$67,047,174	\$65,053,133	\$4,069,863	\$13.58					\$1,994,041	2.97%
2013	\$5,054,970,094	\$126,374,252	\$69,911,104	\$67,034,708	\$4,088,721	\$14.07					\$2,876,396	4.11%
2014	\$5,130,493,662	\$128,262,342	\$72,879,506	\$69,334,221	\$4,801,422	\$14.45					\$3,545,285	4.86%
2015	\$5,412,298,562	\$135,307,464	\$75,539,516	\$71,897,151	\$5,444,595	\$14.29					\$3,642,365	4.82%
2016	\$5,841,889,295	\$146,047,232	\$78,712,008	\$75,508,265	\$5,810,834	\$13.92					\$3,203,743	4.07%
2017	\$5,973,716,402	\$149,342,910	\$82,116,773	\$77,784,021	\$6,266,168	\$14.07					\$4,332,752	5.28%
2018	\$6,144,650,600	\$153,616,265	\$85,491,022	\$81,423,066	\$6,383,992	\$14.29					\$4,067,956	4.76%
2019	\$6,447,033,517	\$161,175,838	\$88,864,251	\$84,848,573	\$6,443,013	\$14.19					\$4,015,678	4.52%
2020	\$6,684,933,635	\$167,123,341	\$99,148,405	\$88,172,646	\$6,868,298	\$14.23					\$4,107,460	4.14%
2021	\$6,670,507,650	\$166,762,691	\$102,587,806	\$91,948,499	\$7,041,835	\$14.84					\$3,597,472	3.51%

# FY22 Financial Summary – Revenues

## Revenues

### Property Tax Detail Schedule

#### PROPERTY TAX DETAIL - GENERAL FUND (FY16 - FY20 Actuals, FY21 Budgeted, and FY22 Projected)

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Projected
<b>Property Tax:</b>							
66. Base	\$74,224,261	\$76,347,645	\$80,101,736	\$83,612,620	\$86,978,397	\$90,128,638	\$93,441,839
67. New Growth	1,284,004	1,436,376	1,321,330	1,235,953	1,195,259	957,827	750,000
68. <b>Within levy limit</b>	\$75,508,265	\$77,784,021	\$81,423,066	\$84,848,573	\$88,173,656	\$91,086,465	\$94,191,839
<b>Debt Exclusion:</b>							
69. Concord-Carlisle High School	\$196,161	\$189,624	\$179,233	\$0	\$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	3,241,186
Harvey Wheeler CC renovations	103,694	0	0	0	0	0	0
Middle School Feasibility Study						338,789	323,750
71. CPS Bus Depot			158,661	141,026	251,000	244,000	235,250
72. Alcott School - Bond, Sept. '04 (\$7m), refunded May '15	439,838	432,645	418,265	406,960	393,715	376,620	302,930
73. Alcott School - Ph 2 bond, Mar. '07 (\$2.35m)	198,829	191,724	176,240	166,320	159,500	153,700	147,900
74. Thoreau School - Bond, Sept. 06 (\$10m)	588,300	670,755	219,710	200,190	178,135	155,605	61,238
75. Thoreau School - Bond, Sept. '07 (\$6.8m)	541,037	525,570	500,537	445,440	427,560	413,760	399,960
76. Thoreau school - Bond, Mar. '09 (\$140k)	0	0	0	0	0	0	134,108
77. Willard School Design - Bond Spr. '08 (\$1.84m)	204,383	198,269	181,563	191,110	0	0	0
78. Willard School - Bond, Mar. '09 (\$11.9m)	937,245	918,750	898,438	580,262	796,110	771,910	746,710
79. Willard School - Bond, Jan. '10(\$12.9m)	986,463	972,475	954,300	935,680	916,375	821,689	798,500
80. Phase 1, WPAT State Loan	101,212	101,089	99,794	99,794	99,794	99,794	99,794
81. Willard constr. - Bond, June '11 (\$400k est)	0	0	0	0	0	0	0
82. Thoreau advance refunding, May '15	105,282	0	0	0	0	0	0
83. MMRHS, New building	0	0	0	146,887	297,995	354,322	378,019
84. <b>subtotal, debt exclusion</b>	\$7,720,712	\$7,709,215	\$7,258,992	\$6,718,013	\$6,868,297	\$7,041,835	\$6,869,344
<b>less:</b>							
85. <i>Elementary School Debt Stabilization</i>					0	0	0
85A. <i>Bond Premium</i>		(3,449)			-1,008	0	0
85B. <i>CCRSY PY Debt Reserve</i>		(29,719)			0	0	0
86. <i>Thoreau School MSBA grant</i>	(409,878)	(409,878)			0	0	0
87. <i>High School Debt Stabilization</i>	(1,500,000)	(1,000,000)	(875,000)	(275,000)	0	0	0
88. <b>Net debt exclusion</b>	\$5,810,834	\$6,266,168	\$6,383,992	\$6,443,013	\$6,867,289	\$7,041,835	\$6,869,344
89. <b>TOTAL PROPERTY TAX</b>	\$81,319,099	\$84,050,189	\$87,807,058	\$91,291,586	95,040,945	\$98,128,300	\$101,061,183

#### FY22 PROJECTED TAX LEVY INCREASE

	Amount	Percent Increase
Property Tax - Base	\$2,355,374	2.59%
Property Tax - Net Debt Exclusion	(\$172,491)	-0.19%
Total for Existing Taxpayers	\$2,182,883	2.40%
Property Tax - New Growth	\$750,000	0.82%
Total Property Tax	\$2,932,883	3.22%

# FY22 Financial Summary – Revenues

## State Aid and Local Receipts Schedule

FY18 - FY20 Actuals, FY21 Budgeted, FY22 Proposed

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY21 to FY22</u>		<u>Percent</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Amount</u>	<u>Percent</u>	<u>of Total</u>
<b>State Aid</b>								
4602 EARLY VOTING	\$3,428	\$6,020	\$0	\$0	\$0	\$0	0.00%	0.00%
4611 LOSS OF TAXES STATE LAND	\$415,310	\$529,254	\$570,619	\$566,580	\$571,900	\$5,320	0.94%	4.58%
4613 ABATEMENTS TO VETERANS	\$38,404	\$0	\$0	\$31,085	\$27,966	(\$3,119)	-10.03%	0.22%
4614 ABATEMENTS TO SURVIVING SPOUSE	\$18,101	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4615 ABATEMENTS TO THE BLIND	\$1,663	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4616 ABATEMENTS TO THE ELDERLY	\$3,012	\$3,012	\$4,016	\$0	\$0	\$0	0.00%	0.00%
4620 SCHOOL AID CH. 70	\$3,229,888	\$3,429,247	\$3,552,455	\$3,737,831	\$3,797,771	\$59,940	1.60%	30.41%
4623 CHARTER SCHL TUTION ASSESSMENT RE	\$808	\$17,806	\$3,799	\$2,690	\$3,476	\$786	29.22%	0.03%
4666 CORRECTIONAL INSTIUTIONAL AID	\$151,203	\$144,603	\$143,654	\$0	\$0	\$0	0.00%	0.00%
4667 VETERANS BENEFITS	\$54,499	\$48,245	\$48,879	\$48,694	\$17,891	(\$30,803)	-63.26%	0.14%
4673 UNRESTRICTED GEN GOVT AIDE	\$1,158,938	\$1,199,501	\$1,231,888	\$1,231,888	\$1,275,004	\$43,116	3.50%	10.21%
LIBRARY OFFSET RECEIPT	\$0	\$0	\$0	\$27,018	\$32,421	\$5,403	20.00%	0.26%
<b>TOTAL - STATE AID</b>	<b>\$5,075,253</b>	<b>\$5,377,689</b>	<b>\$5,555,310</b>	<b>\$5,645,786</b>	<b>\$5,726,429</b>	<b>\$80,643</b>	<b>1.43%</b>	<b>45.86%</b>
<b>Local Excise Taxes</b>								
4150 MOTOR VEHICLE EXCISE	\$3,159,258	\$3,204,396	\$2,906,462	\$2,737,923	\$3,100,000	\$362,077	13.22%	24.83%
4162 FARM EXCISE	\$0	\$1,839	\$2,135	\$0	\$0	\$0	0.00%	0.00%
4166 ROOM OCCUPANCY	\$667,462	\$865,598	\$530,214	\$250,000	\$300,000	\$50,000	20.00%	2.40%
4167 JET FUEL	\$166,260	\$240,085	\$263,161	\$150,000	\$150,000	\$0	0.00%	1.20%
4168 LOCAL MEALS TAX	\$380,083	\$423,881	\$393,523	\$200,000	\$350,000	\$150,000	75.00%	2.80%
4324 MV LESSOR SURCHARGE	\$292	\$202	\$4,155	\$0	\$0	\$0	0.00%	0.00%
<b>TOTAL - LOCAL EXCISE TAXES</b>	<b>\$4,373,354</b>	<b>\$4,736,002</b>	<b>\$4,099,650</b>	<b>\$3,337,923</b>	<b>\$3,900,000</b>	<b>\$562,077</b>	<b>16.84%</b>	<b>31.23%</b>
<b>Licenses and Permits</b>								
4411 LICENSES PERMITS	\$1,508,147	\$1,270,170	\$1,163,209	\$800,000	\$1,000,000	\$200,000	25.00%	8.01%
4412 ALCOHOLIC BEVERAGES	\$99,225	\$98,550	\$2,925	\$90,000	\$45,000	(\$45,000)	-50.00%	0.36%
<b>TOTAL - PERMITS</b>	<b>\$1,607,372</b>	<b>\$1,368,720</b>	<b>\$1,166,134</b>	<b>\$890,000</b>	<b>\$1,045,000</b>	<b>\$155,000</b>	<b>17.42%</b>	<b>8.37%</b>
<b>Fines and Forfeitures</b>								
4171 PENALTY INTEREST-PROP. TAXES	\$1,018	\$1,323	\$538	\$120,000	\$100,000	(\$20,000)	-16.67%	0.80%
4172 REAL ESTATE INTEREST	\$95,120	\$94,345	\$132,218	\$0	\$0	\$0	0.00%	0.00%
4173 TAX TITLE INTEREST	\$51,818	\$59,273	\$71,159	\$50,000	\$10,000	(\$40,000)	-80.00%	0.08%
4174 MV EXCISE INTEREST	\$6,602	\$5,657	\$6,359	\$0	\$0	\$0	0.00%	0.00%
4175 DEF. REAL ESTATE INTEREST	\$13,055	\$173,056	\$11,025	\$0	\$0	\$0	0.00%	0.00%
4771 TOWN BYLAW FINES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4775 COURT FINES	\$3,810	\$2,060	\$1,348	\$55,000	\$35,000	(\$20,000)	-36.36%	0.28%
4777 DISTRICT COURT FINES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4778 CIVIL FINES RMV	\$48,736	\$55,384	\$54,340	\$0	\$0	\$0	0.00%	0.00%
<b>TOTAL - FINES</b>	<b>\$220,159</b>	<b>\$391,097</b>	<b>\$276,986</b>	<b>\$225,000</b>	<b>\$145,000</b>	<b>(\$80,000)</b>	<b>-35.56%</b>	<b>1.16%</b>
<b>Rentals</b>								
4359 WIRELESS RENTAL FEES	\$228,373	\$234,143	\$228,564	\$222,500	\$222,500	\$0	0.00%	1.78%
4360 RENTALS - HWCC	\$33,787	\$26,086	\$42,395	\$50,000	\$50,000	\$0	0.00%	0.40%
4361 MILLBROOK TARRY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4362 RIPLEY RENTAL	\$23,143	\$23,831	\$20,634	\$27,750	\$27,750	\$0	0.00%	0.22%
4363 MARSHALL FARM RENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4364 MCGRATH FARM RENT	\$0	\$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	\$735,487	\$687,046	\$657,707	\$850,000	\$300,000	(\$550,000)	-64.71%	2.40%
<b>TOTAL - RENTALS</b>	<b>\$1,020,790</b>	<b>\$971,105</b>	<b>\$949,301</b>	<b>\$1,150,250</b>	<b>\$600,250</b>	<b>(\$550,000)</b>	<b>-47.82%</b>	<b>4.81%</b>

# FY22 Financial Summary – Revenues

## State Aid and Local Receipts Schedule (Continued)

### State Aid and Local Receipts

FY18 - FY20 Actuals, FY21 Budgeted, FY22 Proposed

	FY18	FY19	FY20	FY21	FY22	FY21 to FY22		Percent of Total
	Actual	Actual	Actual	Budgeted	Proposed	Amount	Percent	
<b>Fees</b>								
4271 AMBULANCE FEES COASTAL	\$687,529	\$669,408	\$728,397	\$700,000	\$700,000	\$0	0.00%	5.61%
4320 FEES	\$2,075	\$1,550	\$1,400	\$0	\$0	\$0	0.00%	0.00%
4321 ADMIN DETAIL FEES	\$22,780	\$35,030	\$39,100	\$40,000	\$40,000	\$0	0.00%	0.32%
4322 FALSE ALARM FEES	\$11,450	\$4,500	\$9,425	\$10,000	\$10,000	\$0	0.00%	0.08%
4323 FIREARM IDENTIFICATION FEE	\$3,200	\$2,775	\$2,563	\$2,500	\$2,500	\$0	0.00%	0.02%
4327 FIRE ALARM MONITOR FEE	\$30,600	\$20,105	\$18,000	\$20,000	\$20,000	\$0	0.00%	0.16%
4328 SUBDIVISION APPLICATION FEES	\$5,900	\$7,150	\$10,400	\$0	\$0	\$0	0.00%	0.00%
4329 COLLECTORS FEES	\$13,775	\$12,525	\$18,225	\$25,000	\$25,000	\$0	0.00%	0.20%
4330 COLLECTORS COSTS	\$24,425	\$27,746	\$10,895	\$25,000	\$25,000	\$0	0.00%	0.20%
4331 CONSTABLE FEES	\$85	\$75	\$0	\$0	\$0	\$0	0.00%	0.00%
4333 FEES (TOWN CLERK)	\$108,387	\$106,715	\$104,912	\$100,000	\$80,000	(\$20,000)	-20.00%	0.64%
4335 CABLE TV FRANCHISE	\$2,813	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4337 COBRA FEES	\$145	\$448	\$151	\$0	\$0	\$0	0.00%	0.00%
4338 BAD CHECK FEES	\$3,070	\$2,332	\$1,275	\$0	\$0	\$0	0.00%	0.00%
4339 FILING FEES	\$11,700	\$13,777	\$10,400	\$10,000	\$10,000	\$0	0.00%	0.08%
4347 BUILDING REVIEW FEE	\$15,155	\$13,615	\$9,605	\$0	\$0	\$0	0.00%	0.00%
4348 HWCC PARK LOT MAINTENANCE FEE	\$0	\$0	\$2,266	\$0	\$0	\$0	0.00%	0.00%
4360 RENTALS	\$14,750	\$17,815	\$0	\$0	\$0	\$0	0.00%	0.00%
4370 MISCELLANEOUS REVENUE	\$40,942	\$42,938	\$14,373	\$25,000	\$0	(\$25,000)	-100.00%	0.00%
4376 HEALTH SERVICES OVERHEAD	\$15,334	\$13,206	\$11,083	\$0	\$0	\$0	0.00%	0.00%
4414 FIRE ALARM	\$15,876	\$19,550	\$10,000	\$12,500	\$7,500	(\$5,000)	-40.00%	0.06%
4567 SCHOOL MEDICAID PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4772 LIBRARY BOOK FINES	\$37,150	\$33,535	\$23,286	\$35,000	\$10,000	(\$25,000)	-71.43%	0.08%
4857 TUITION - INTEGRATED PRESCHOOL	<u>\$118,420</u>	<u>\$115,972</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
<b>TOTAL - FEES</b>	<b>\$1,185,562</b>	<b>\$1,160,766</b>	<b>\$1,025,756</b>	<b>\$1,005,000</b>	<b>\$930,000</b>	<b>(\$75,000)</b>	<b>-7.46%</b>	<b>7.45%</b>
<b>Other Revenue</b>								
4141 41A REDEMPTION	\$54,327	\$82,362	\$33,343	\$0	\$0	\$0	0.00%	0.00%
4161 61B ROLLBACK	\$21,013	\$0	\$78,328	\$0	\$0	\$0	0.00%	0.00%
4181 PILOT-HOUSING AUTHORITY	\$20,174	\$0	\$44,440	\$25,000	\$25,000	\$0	0.00%	0.20%
4182 PILOT-FISH WILDLIFE	\$5,499	\$2,827	\$3,418	\$0	\$0	\$0	0.00%	0.00%
4190 SUPPLEMENTAL PROPERTY TAX	\$112,070	\$130,327	\$94,151	\$80,000	\$50,000	(\$30,000)	-37.50%	0.40%
4369 SREC REVENUE	\$13,191	\$15,605	\$16,698	\$15,000	\$15,000	\$0	0.00%	0.12%
4371 POLICE FIRE IOD	\$27,214	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4375 MISC REVENUE NON-RECURRING	\$1,025	\$80,908	\$20,286	\$65,000	\$50,000	(\$15,000)	-23.08%	0.40%
4378 REFUND PRIOR YEAR	\$4,953	\$4,921	\$24,359	\$0	\$0	\$0	0.00%	0.00%
4387 E-RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4400 PROCUREMENT CARD REBATES	\$0	\$0	\$2,881	\$0	\$0	\$0	0.00%	0.00%
4824 UNREALIZED GAINS / (LOSSES)	\$0	\$0	(\$93,803)	\$0	\$0	\$0	0.00%	0.00%
4940 PREMIUM FROM SALE OF BONDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
<b>TOTAL - OTHER</b>	<b>\$259,464</b>	<b>\$316,950</b>	<b>\$224,100</b>	<b>\$185,000</b>	<b>\$140,000</b>	<b>(\$45,000)</b>	<b>-24.32%</b>	<b>1.12%</b>
<b>Total</b>								
STATE AID	\$5,075,253	\$5,377,689	\$5,555,310	\$5,645,786	\$5,726,429	\$80,643	1.43%	45.86%
LOCAL RECEIPTS	<u>\$8,666,701</u>	<u>\$8,944,641</u>	<u>\$7,741,928</u>	<u>\$6,793,173</u>	<u>\$6,760,250</u>	<u>(\$32,923)</u>	<u>-0.48%</u>	<u>54.14%</u>
<b>TOTAL REVENUE</b>	<b>\$13,741,954</b>	<b>\$14,322,329</b>	<b>\$13,297,238</b>	<b>\$12,438,959</b>	<b>\$12,486,679</b>	<b>\$47,720</b>	<b>0.38%</b>	<b>100.00%</b>

# FY22 Financial Summary – Revenues

## Stabilization Fund Schedule

Status of Stabilization and other special funds at June 30, 2020

Fund #	FUND TITLE	Legal Basis	Initial Funding		Balance at June 30, 2019		FY20 transactions & activity (12 months)				Balance at June 30, 2020
			Amount	Date			Additions	Interest and Dividends	realized and unrealized gains	Funds used	
86	Elementary School Debt Stabilization	Article 20 of 2008	\$2,500,000.00	7/1/08	\$0.00	(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	\$44,417.04	(a)	\$0.00	\$746.44	\$0.00	\$0.00	\$45,163.48
80	Concord Public Schools Technology	Article 25 of 2010	\$25,000.00	12/7/10	\$728.98		\$0.00	\$12.61	\$0.00	\$0.00	\$741.59
83	General Stabilization Fund				\$4,416.16		\$0.00	\$74.25	\$0.00	\$0.00	\$4,490.41
78	High School Debt	Art. 2, Apr. 24, 2012 Special Town Mtg.	\$2,000,000.00	6/29/12	\$0.00	(b)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
79	Emergency Response	Article 29 of 2012	\$1,000,000.00	6/29/12	\$643,689.03	(c)	\$0.00	\$10,629.33	\$0.00	\$295,240.00	\$359,078.36
<b>SUBTOTAL: STABILIZATION FUNDS</b>			<b>\$6,012,955.59</b>		<b>\$693,251.21</b>		<b>\$0.00</b>	<b>\$11,462.63</b>	<b>\$0.00</b>	<b>\$295,240.00</b>	<b>\$409,473.84</b>
Trustees	Sawyer Trust	Art. 4, Nov. 5, 2007 Special Town Mtg.	\$1,730,437.58	1/3/08	\$137,644.65		\$0.00	\$2,302.31	\$0.00	\$62,087.00	\$77,859.96
General Fund reserved	Thoreau School MSBA grant escrow (General Fund restricted fund balance) *		\$6,336,666.00	6/7/10	\$0.00	(d)	\$0.00		\$0.00		\$0.00
							<i>Interest and dividend income of the Thoreau escrow</i>				
											<b>\$487,333.80</b>

# FY22 Financial Summary – Revenues

## Parking Fund Schedule

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

		<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
<b>REVENUES</b>						
	<u>Code</u>					
Meter collections		172,442	213,561	249,110	201,863	159,389
Meter violations		155,724	107,132	79,961	37,865	36,474
MBTA lot fees		50,036	38,422	46,892	40,849	27,858
Parking permits		26,002	35,172	28,691	42,462	30,854
<b>Total revenues</b>		<b>404,204</b>	<b>394,287</b>	<b>404,653</b>	<b>323,039</b>	<b>254,575</b>
<b>EXPENDITURES</b>						
<b>Personnel Services</b>						
Parking officer	5111	63,551	67,055	66,955	118,074	-
Hearing officer	5120	493	356	475	250	-
Overtime	5130	51,780	43,870	47,739	57,666	-
Benefits	various	3,649	2,676	2,657	3,978	-
<b>Total Personnel Services</b>		<b>119,473</b>	<b>113,957</b>	<b>117,827</b>	<b>179,968</b>	<b>-</b>
<b>Supplies &amp; Services</b>						
Electricity - traffic lights	5211, 5215	7,012	6,727	6,595	5,900	5,870
Equipment maintenance	5243	203	53	-	-	-
Computer Equipment	5245	12,152	14,093	16,661	16,390	15,438
Traffic signal maintenance	5246	1,013	-	-	20,357	4,590
Vehicular Maintenance	5251	763	961	2,622	354	-
Street Painting Marking	5292	33,611	61,387	42,570	35,758	17,281
Other Property Related	5299	-	-	-	-	-
Data processing - tickets	5303	13,271	7,691	4,806	2,594	2,543
Eng./Architect. Svs	5304	-	-	-	-	-
Banking Services	5310	3,069	14,794	24,245	25,733	21,949
Staff Training Svs.	5318	-	-	1,000	-	-
Other Prof./Tech. Svs	5319	22,857	4,948	21,482	3,144	45,797
Telephone	5341	200	440	1,387	1,276	1,644
Postage	5342	1,269	732	598	281	288
Printing	5381	4,777	-	259	2,123	2,512
Advertising	5383	587	122	-	-	-
Radar Service	5384	1,555	1,613	1,382	1,479	1,633
Misc. Purchased Services	5399	3,961	11,831	27,259	23,014	70,432
Gasoline	5411	611	1,011	1,250	591	525
Printed Forms	5423	1,669	759	1,594	2,904	824
Office Supplies	5429	-	2,064	-	-	-
Painting Supplies	5434	562	-	-	-	-
Other Vehicle Supplies	5483	-	8	-	60	-
Other equipment supplies	5484	724	428	26	1,022	5,395
Sign materials	5541	97	101	70	28	112
Traffic safety devices & signs	5551	1,425	5,830	5,532	2,655	1,073
Miscellaneous Signs	5553	290	-	19,000	1,051	253
Uniforms	5582	-	-	1,440	6,510	1,226

# FY22 Financial Summary – Revenues

## Parking Fund Schedule (Continued)

Other Miscellaneous Supplies	5599	901	100	9	132	251
Intergovernmental assessmnt	5646	10,776	7,749	7,749	7,749	7,749
Total Supplies & Services		123,356	143,444	187,537	161,103	207,384
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	8,658
Meter Replacement	5866	2,588	50,197	-	-	-
Total Capital Outlay		13,255	60,575	1,200	9,293	8,658
Interfund transfers		64,192	66,869	67,138	70,942	69,600
<b>Total expenditures</b>		<b>320,276</b>	<b>384,846</b>	<b>373,701</b>	<b>421,306</b>	<b>285,642</b>
<b>Surplus / Deficit</b>		<b>83,927</b>	<b>9,441</b>	<b>30,952</b>	<b>(98,267)</b>	<b>(31,068)</b>
FUND BALANCE, JULY 1		174,137	258,064	267,506	298,458	200,191
FUND BALANCE, JUNE 30		258,064	267,506	298,458	200,191	169,122

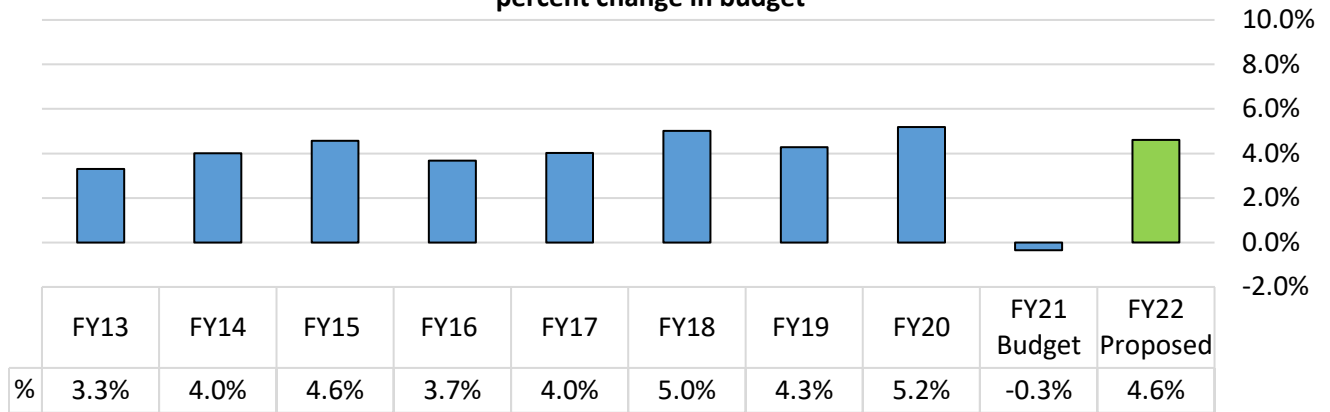
# FY22 Financial Summary – Expenditures

## 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 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 FY22, the General Fund portion of the Town Government budget is proposed to be \$26,373,722 and the total appropriation is \$28,492,894, which includes \$2,119,172 in support transfer revenue.

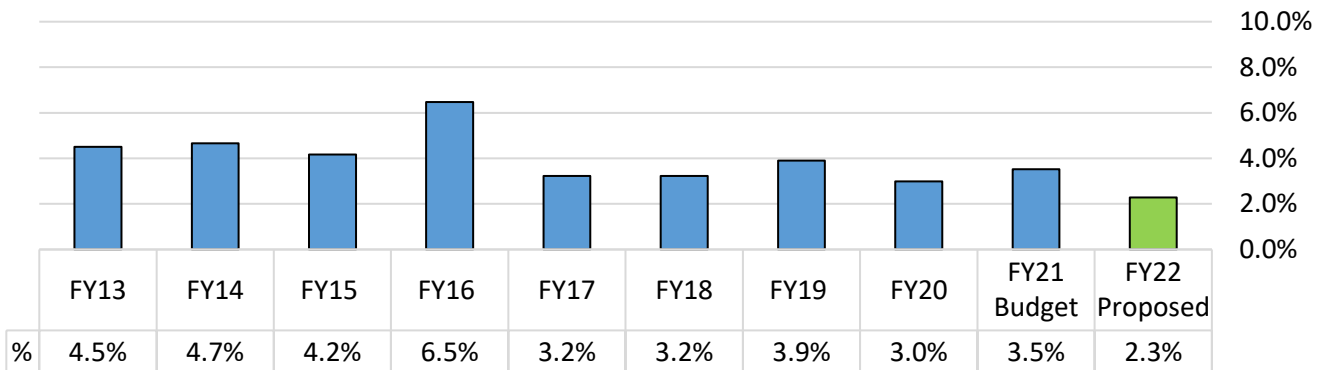
**Town Government General Fund operations  
percent change in budget**



### 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 FY22 proposed operating budget totals \$41,708,424.

**Concord Schools (K-8)  
percent change in budget**

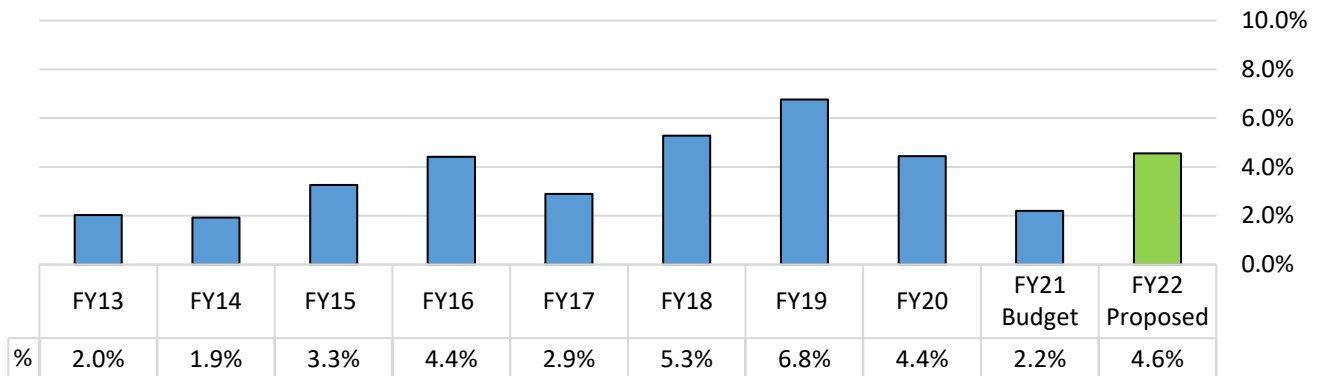


# FY22 Financial Summary – Expenditures

## Concord-Carlisle Regional School District

Since the Concord-Carlisle Regional School District (CCRS) is a separate political subdivision but not a separate taxing authority, the Town budget includes an assessment payable to CCRSD based on Concord’s share of the previous year’s enrollment figures. 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 FY22 assessment totals \$24,608,739, which includes \$21,367,553 for operating expenses and \$3,241,186 for debt service.

**CCHS Operating assessment percent change**



## 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 (MRVTSD) calculated in part based on Concord’s enrollment. The FY22 proposed assessment is \$1,289,284, of which \$911,265 is for operating expenses and \$378,019 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 FY22 budget includes \$6,639,042 for Group Insurance and \$1,220,195 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 FY22 proposed budget is \$3,412,844.

*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

# FY22 Financial Summary – Expenditures

Social Security and are subject to the 6.2% payroll tax. By federal law, the Town must match all employees' contributions. The FY22 proposed budget for these accounts is \$910,207.

*Other Fixed & Mandated Items:* This category includes Property & Liability Insurance for the Town Government (not CPS) and Unemployment & Workers Compensation. The FY22 proposed budget totals \$568,575.

*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 FY22 proposed budget is \$4,167,370.

*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 FY22 proposed budget for this debt service is \$3,250,139.

## Other Obligations

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

*CCRS D Debt and Excluded Debt:* The Town is assessed for the annual debt service of the Concord-Carlisle Regional School District. The FY22 proposed budget is \$3,241,186.

*MVTSD Excluded Debt:* The Town is assessed for the annual debt service of the Minuteman Regional Vocational Technical School District. The FY22 proposed budget is \$378,019.

## 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 FY22 proposed budget is \$538,148.

*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 FY22 proposed budget totals \$150,000.

*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 FY22 proposed budget totals \$500,000.

# FY22 Financial Summary – Expenditures

## Town Government Operating Budget Warrant Article

<b>Town Government Operating Budget</b>				
<b>Item No.</b>	<b>Department</b>	<b>Fiscal 2020 Expenses</b>	<b>Fiscal 2021 Appropriation</b>	<b>Fiscal 2022 Proposal</b>
<b>General Government</b> \$4,574,682 is 9.4% of Total				
1	A. Town Manager's Office	\$ 657,439	\$ 734,348	\$ 729,196
	B. Human Resources	430,831	478,622	556,099
	C. Information Systems	959,700	1,090,576	1,238,301
	D. Town Meeting and Reports	120,250	101,225	123,096
	E. Economic Vitality & Tourism	86,181	112,400	183,097
	F. Facilities Administration	897,712	890,179	974,548
	G. Parks & Playgrounds	110,360	130,657	148,054
	H. Resource Sustainability	144,749	162,280	162,949
	I. Visitor's Center and Restroom	22,687	29,765	34,342
	<b>Subtotal</b>	<b>3,429,908</b>	<b>3,730,052</b>	<b>4,149,682</b>
2	A. Legal Services	537,452	344,585	425,000
	<b>Department Subtotal</b>	<b>3,967,361</b>	<b>4,074,637</b>	<b>4,574,682</b>
<b>Finance</b> \$2,271,859 is 4.7% of Total				
3	A. Finance Administration	\$ 579,606	\$ 619,860	\$ 544,908
	B. Treasurer-Collector	460,165	528,371	499,231
	C. Town Accountant	269,671	352,437	329,509
	D. Assessors	424,356	456,387	449,647
	E. Town Clerk	333,195	379,147	389,276
	F. Elections	44,753	76,176	53,068
	G. Registrars	29,374	7,971	6,220
	<b>Department Subtotal</b>	<b>2,141,120</b>	<b>2,420,349</b>	<b>2,271,859</b>
<b>Planning and Land Management</b> \$1,932,080 is 4.0% of Total				
4	A. Planning Administration	\$ 504,278	\$ 568,129	\$ 550,439
	B. Natural Resources	248,768	348,162	411,729
	C. Inspections	430,691	465,056	466,146
	D. Health	437,049	448,669	453,771
	E. 141 Keyes Road	42,802	48,199	49,995
	<b>Department Subtotal</b>	<b>1,663,588</b>	<b>1,878,215</b>	<b>1,932,080</b>

# FY22 Financial Summary – Expenditures

Item No.	Department	Fiscal 2020 Expenses	Fiscal 2021 Appropriation	Fiscal 2022 Proposal
<b>Human Services</b>				
<b>\$3,424,346 is 7.0% of Total</b>				
5	A. Library	\$ 1,960,747	\$ 2,330,702	\$ 2,330,034
	B. Senior Services			
	B1. Senior Services	458,618	667,605	597,658
	B2. Harvey Wheeler Community Ctr.	87,042	94,209	97,767
	C. Recreation Services			
	C1. Recreation Services	129,973	118,882	110,000
	C2. Hunt Recreation Center	97,301	104,375	100,312
	D. Human Services	57,639	71,934	71,799
	E. Veterans Services	77,687	75,134	77,149
F. Ceremonies and Celebrations	3,813	29,631	39,628	
	<b>Department Subtotal</b>	<b>\$ 2,872,821</b>	<b>\$ 3,492,472</b>	<b>\$ 3,424,346</b>
<b>Public Safety</b>				
<b>\$10,982,707 is 22.6% of Total</b>				
6	A. Police Department	\$ 4,590,032	\$ 4,828,191	\$ 5,206,646
	B. Animal Control Officer	25,973	27,500	27,500
	C. Police-Fire Station	231,194	231,869	252,057
	D. Fire Department	5,284,523	5,499,333	5,460,446
	E. Emergency Management	7,328	16,000	16,000
	F. West Concord Fire Station	15,071	20,738	20,059
		<b>Department Subtotal</b>	<b>\$ 10,154,120</b>	<b>\$ 10,623,630</b>
<b>Public Works</b>				
<b>\$4,297,220 is 8.8% of Total</b>				
7	A. Public Works Administration	\$ 469,134	\$ 449,200	\$ 404,565
	B. Engineering	572,595	691,413	485,647
	C. Highway Maintenance	1,381,466	1,545,047	1,514,206
	D. Winter Maintenance	540,005	640,000	640,000
	E. Parks and Trees	668,081	787,628	795,573
	F. Cemetery	211,414	259,031	304,806
	G. 133/135 Keyes Road	104,890	124,923	124,923
	H. Capital Assets			
	H1. Road Improvements	-	-	-
	H2. Drainage Program	-	-	-
	H3. Sidewalk Management	-	-	-
H4. Heavy Equipment	-	-	-	
I. Street Lighting	28,630	27,500	27,500	
	<b>Department Subtotal</b>	<b>\$ 3,976,215</b>	<b>\$ 4,524,742</b>	<b>\$ 4,297,220</b>

# FY22 Financial Summary – Expenditures

Item No.	Department	Fiscal 2020 Expenses	Fiscal 2021 Appropriation	Fiscal 2022 Proposal
<b>Unclassified</b> <b>\$1,010,000 is 2.1% of Total</b>				
8	Employee Wellness			
	A. Unused Sick Leave	\$ 92,122	\$ 65,000	\$ 65,000
	B. Public Safety Disability	-	2,500	2,500
	C. Employee Assistance Program	7,878	7,500	7,500
	<b>Subtotal</b>	<b>100,000</b>	<b>75,000</b>	<b>75,000</b>
9	Reserve Fund*	-	225,000	225,000
* Transfers totaling \$0.00 were made to other accounts in Fiscal Year 2019.				
10	Salary Reserve**	307,262	(374,236)	700,000
** Transfers totaling \$861,726 in Fiscal Year 2020 and \$624,236 in Fiscal Year 2021 were made to other accounts. The \$624,236 transfer utilized \$250,000 in appropriated funding plus \$374,236 in encumbered monies.				
11	Land Fund	10,000	10,000	10,000
	<b>Total Unclassified</b>	<b>\$ 417,262</b>	<b>\$ (64,236)</b>	<b>\$ 1,010,000</b>
<b>TOWN GOVERNMENT SUBTOTAL</b> <b>Account 1-11</b>		<b>\$ 25,192,487</b>	<b>\$ 26,949,809</b>	<b>\$ 28,492,894</b>

<b>Joint (Town - CPS)</b> <b>\$20,168,372 is 41.4% of Total</b>				
12	A. Group Insurance	\$ 5,966,069	\$ 6,383,694	\$ 6,639,042
	B. OPEB	1,697,850	1,500,000	1,220,195
	C. Property/Liability	288,750	300,000	315,000
	<b>Insurance Subtotal</b>	<b>7,952,669</b>	<b>8,183,694</b>	<b>8,174,237</b>
13	Unemployment/Workers' Comp.			
	A. Unemployment Comp.	91,283	110,000	120,000
	B. Workers' Comp.	118,717	110,500	133,575
	<b>Subtotal</b>	<b>210,000</b>	<b>220,500</b>	<b>253,575</b>
14	Retirement	3,965,861	4,064,734	3,412,844
15	Social Security and Medicare	837,819	866,864	910,207
16	Debt Service			
	A. Long-Term Debt			
	Town Principal and Interest	3,432,575	3,187,205	3,424,300
	CPS Principal and Interest	747,151	811,807	743,070
	<b>Subtotal</b>	<b>4,179,726</b>	<b>3,999,012</b>	<b>4,167,370</b>
	Interest on Notes			
	Other Debt Expense	9,581		
	<b>Subtotal Within Levy Limit</b>	<b>4,189,307</b>	<b>3,999,012</b>	<b>4,167,370</b>
	B. Excluded Debt			
	Town Principal and Interest	99,794	343,794	335,044
	CPS Principal and Interest	3,128,228	3,032,073	2,915,095
	Less: Use of Stabilization Funds			
	<b>Subtotal Excluded Debt</b>	<b>3,228,021</b>	<b>3,375,867</b>	<b>3,250,139</b>
	<b>Total Debt Service</b>	<b>7,417,328</b>	<b>7,374,879</b>	<b>7,417,509</b>
	<b>Total Joint (Town - CPS)</b>	<b>\$ 20,383,677</b>	<b>\$ 20,710,671</b>	<b>\$ 20,168,372</b>
	<b>Total Appropriation</b>	<b>\$ 45,576,164</b>	<b>\$ 47,660,480</b>	<b>\$ 48,661,266</b>

# FY22 Financial Summary – Expenditures

## Town Government

### Proposed Interfund Transfers

The narrative and chart to the right presents 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, six Special Revenue & Other Funds, and five types of Local Receipts.

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

In FY22, the proposed transfers of funding between Town funds are budgeted to total \$3,366,933. This total is proposed to be paid to the General Fund from the Enterprise Funds (\$1,578,668), Special Revenue & Other Funds (\$456,529), and Local Receipts (\$331,736). These Local Receipts are five types of revenue that include funding from Retirement, Town Trustees, Regional Housing Services Office, Other Towns, and Parking Meter Revenues.

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 (\$400,476), Water Fund (\$143,288), Sewer Fund (\$59,086), Solid Waste Fund (\$11,463), Minuteman Media Network (\$1,998), Retirement (\$18,379), and the Regional Housing Services Office (\$13,225). This \$647,915 is proposed to be transferred to various departments and divisions in the General Government portion of the General Fund. The transfers are further broken down into the reorganized General Government departments and divisions: Town Manager’s Office (\$247,333), Human Resources (\$140,691), Information Systems (\$178,354), and Facilities Administration (\$81,137).

Within the Town Manager’s Office’s budget, the Light Fund is proposed to pay a total of \$126,598, which is 17.4% 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.

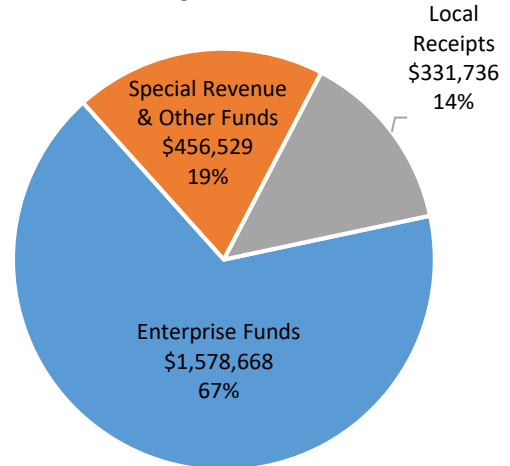
For example, the Light Plant in FY22 is proposed to fund 17.1%, or \$115,157, of personnel expenses. This is calculated from 20.0% of proposed salaries that include the Town Manager, Public Information & Communications Officer, Administrative Manager, Senior Administrative Assistant, and Senior Department Clerk; 10.0% of the Deputy Town Manager’s proposed salary; 20.0% of all other personnel expenses.

In addition, the Light Fund is also proposed to pay for 20.0% of all other related expenses, which includes Purchased Services, Supplies, and Other Charges. This totals \$11,441.

This transfer of funding totaling \$126,598 from the Light Fund is utilized to pay for the services provided by the Town Manager’s Office.

**FY22 Proposed Interfund Transfers**

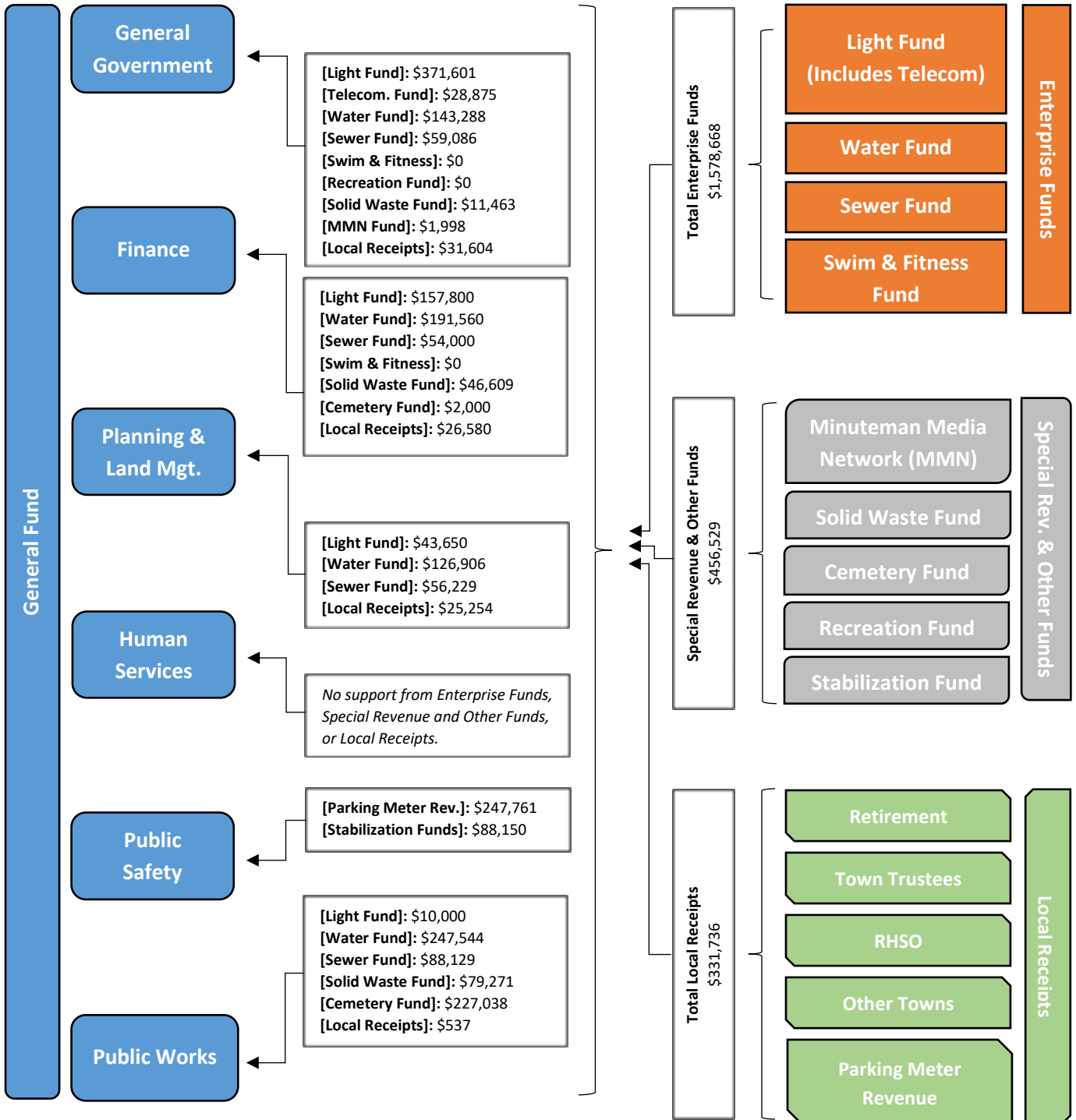
Totaling \$3,366,933



# FY22 Financial Summary – Expenditures

## FY22 Proposed Transfers

Total: \$2,366,933



# FY22 Financial Summary – Expenditures

## Proposed Staffing Changes

The FY22 proposed staffing levels represent an increase in Full-Time Equivalents (FTEs) of 1.09 compared to FY21. Total Town Government FTEs are proposed to increase from to 247.20 to 248.29.

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

Budget Unit	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22 Proposed	FY21-FY22 Change
1A Town Manager's Office	5.48	5.48	6.01	5.53	5.53	5.00	5.50	5.50	5.88	6.00	0.13
1B Human Resources	3.40	4.00	4.00	4.00	4.07	4.00	4.00	4.00	4.01	5.11	1.10
1C Information Systems	2.00	3.23	3.25	3.34	3.75	3.75	4.99	5.75	5.75	6.75	1.00
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	1.72	1.52	1.52	0.00
1F Facilities Administration	2.35	2.02	2.02	3.02	3.05	4.04	7.00	8.50	10.50	9.00	-1.50
1G Parks & Playgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.29	1.00	1.13	0.13
1H Resource Sustainability	0.00	0.00	0.00	0.20	0.50	0.50	1.50	1.50	1.00	1.00	0.00
1I Visitors' Center	0.00	0.13	0.13	0.13	0.04	0.15	0.00	0.00	0.00	0.00	0.00
2A Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3A Finance Administration	5.00	5.00	5.00	5.00	5.00	5.00	6.00	7.50	6.00	5.00	-1.00
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	5.25	5.25	5.50	5.50	5.50	5.50	3.50	3.50	3.00	-0.50
3D Assessors	4.00	4.14	4.14	4.40	4.44	4.44	4.44	4.40	4.40	4.40	0.00
3E Town Clerk	3.43	3.45	3.45	3.45	3.45	3.45	3.45	3.60	4.60	4.60	0.00
3F Elections	0.58	0.31	0.82	0.32	0.81	0.23	0.98	0.79	1.19	0.68	-0.50
3G Registrars	0.10	0.10	0.10	0.10	0.10	0.12	0.09	0.00	0.00	0.00	0.00
4A Planning	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Board of Appeals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4B Natural Resources	3.91	3.86	3.86	3.86	3.86	3.91	3.91	3.91	4.67	5.50	0.83
4C Inspections	4.94	4.92	4.94	5.39	5.66	5.66	5.66	5.66	5.50	5.32	-0.18
4D Health	4.11	4.04	4.04	4.16	4.16	4.30	4.30	4.30	4.00	4.00	0.00
4E 141 Keyes Road	0.50	0.50	0.50	0.00	0.50	0.50	0.50	0.00	0.00	0.00	0.00
5A Library	25.32	25.71	27.13	27.12	27.86	28.16	27.81	29.67	27.85	29.28	1.42
5B Senior Services	6.22	7.89	8.50	8.93	9.06	9.31	9.86	10.72	10.59	10.76	0.17
5B1 Harvey Wheeler Community Ctr	1.38	1.41	1.02	1.02	1.02	1.02	1.00	1.00	1.00	1.00	0.00
5C Recreation Services	1.00	1.00	1.00	0.50	0.75	1.00	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	1.48	1.48	1.48	1.49	1.00	1.00	1.00	0.00
5E Veterans' Services	0.38	0.38	0.38	0.45	0.45	0.49	0.50	0.49	0.49	0.49	0.00
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	46.30	46.30	46.30	46.30	47.30	48.30	48.30	0.00
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	0.03	0.03	0.03	0.03	0.03	0.00	0.00	0.00
6D Fire Department	39.00	39.90	43.90	43.90	43.90	44.90	44.69	48.53	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	7.00	7.00	7.00	7.00	7.00	7.23	7.23	0.00
7C Highway Maintenance	12.80	13.19	13.19	13.28	13.78	13.78	13.36	13.36	12.80	12.80	0.00
7D Winter Maintenance	3.66	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.72	1.72	0.00
7E Parks and Trees	9.52	9.43	9.43	9.43	8.75	8.75	8.25	8.25	6.92	6.92	0.00
7F Cemetery	2.81	1.47	1.47	1.47	1.19	1.19	1.19	1.19	1.24	1.24	0.00
7G 133 and 135 Keyes Road	1.00	1.00	1.00	1.00	1.00	0.00	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
<b>Totals</b>	<b>215.79</b>	<b>217.48</b>	<b>224.20</b>	<b>227.08</b>	<b>229.76</b>	<b>230.73</b>	<b>237.07</b>	<b>248.24</b>	<b>247.20</b>	<b>248.29</b>	<b>1.10</b>
<b>Δ to Previous Fiscal Year</b>	<b>1.84</b>	<b>1.69</b>	<b>6.72</b>	<b>2.88</b>	<b>2.68</b>	<b>0.97</b>	<b>6.34</b>	<b>11.17</b>	<b>-1.04</b>	<b>1.09</b>	

# FY22 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 0.7% compared to FY21. The budget proposes an increase in hours for the Senior Department Clerk in addition to salary and wage increases. The proposed increases result in a \$7,497 increase in Personnel Services that are accompanied by reductions in non-personnel expenditures.

**1B Human Resources:** The Human Resources’ total operating appropriation is proposed to increase by 16.2% compared to FY21. This increase is due to a proposed transfer of the Administrative Systems Analyst (\$68,530) from Finance Administration and the addition of a part-time office clerk (\$8,947). Proposed personnel expenses are to be essentially level funded.

**1C Information Systems:** The Information Systems’ total operating appropriation is proposed to increase by 13.5% compared to FY21. The proposed budget includes salary and wage savings due to transitions in personnel plus one additional Information System Technician. The budget also proposes an \$155,904 increase in proposed Purchased Services expenditures related to computer software maintenance and other items.

**1D Town Meeting and Reports:** The Town Meeting and Reports’ total operating appropriation is proposed to increase by 21.6% compared to FY21. The proposed budget allows for a four-session Annual Town Meeting in June 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 62.9% compared to FY21. The proposed budget includes an \$11,000 increase in advertising to assist with promoting Concord and its businesses as well as \$48,000 in funding for tour guides. Funding for the upcoming 250<sup>th</sup> Patriots Day Celebration is proposed to be moved to Ceremonies & Celebrations.

**1F Facilities Administration:** The Facilities Administration’s total operating appropriation is proposed to increase by 9.5% compared to FY21. The budget includes a proposed consolidation of personnel and resources from the 37 Knox Trail, 55 Church Street, and Town House accounts into Facilities Administration. The Division is proposed to maintain with the consolidation of resources nine personnel dedicated to the maintenance and repair of Town facilities.

**1G Parks & Playgrounds:** The Parks & Playgrounds’ total operating appropriation is proposed to increase by 13.3% compared to FY21. The proposed budget includes \$5,000 for White Pond and Gerow related maintenance in addition to a proposed increase in Purchased Services to support year-round operations.

**1H Resource Sustainability:** The Resource Sustainability’s total operating appropriation is proposed to increase by 0.4% compared to FY21 due to salary and wage increases and small reductions in non-personnel expenditures. The proposed budget includes \$50,000 in funding matches for specific projects and grants.

**1I Visitors’ Center:** The Visitors’ Center’s total operating appropriation is proposed to increase by 15.4% compared to FY21. This growth is primarily the result of increased utility costs and year-round contract custodial services.

**2A Legal Services:** The Legal Services’ total operating appropriation is proposed to increase by 23.3% compared to FY21. Proposed legal expenditures are estimated to total \$425,000.

## FY22 Financial Summary – Expenditures

**3A Finance Administration:** The Finance Administration’s total operating appropriation is proposed to decrease by 12.1% compared to FY21 primarily due to the transition of the Administrative Systems Analyst to Human Resources. The FY22 budget is proposed to include \$3,410 for Finance Committee related expenses.

**3B Treasurer-Collector:** The Treasurer-Collector’s total operating appropriation is proposed to decrease by 5.5% compared to FY21. This proposed decrease is the result of planned Personnel Services savings totaling \$18,618 along with minor reductions in non-personnel expenditures.

**3C Town Accountant:** The Town Accountant’s total operating appropriation is proposed to decrease by 6.5% compared to FY21 due to the transfer of the Utility Account Clerk position to the Treasurer-Collection Division in addition to increases in wages and salaries (\$22,928). The proposed budget includes level funded audit related expenses totaling \$72,100.

**3D Assessors:** The Assessor’s total operating appropriation is proposed to decrease by 1.5% compared to FY21. The proposed decrease is the result of anticipated wage and salary savings due to hiring of new personnel.

**3E Town Clerk:** The Town Clerk’s total operating appropriation is proposed to increase by 2.7% compared to FY21. The proposed budget includes an additional \$5,899 in Purchased Services for records retention software and storage.

**3F Elections:** The Elections’ total operating appropriation is proposed to decrease by 30.3% compared to FY21. 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 FY22, the expected elections include one Town election and a possible debt exclusion vote.

**3G Registrars:** The Registrars’ total operating appropriation is proposed to decrease by 22.0% compared to FY21 due to the separation of direct pay expenditures. 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 decrease by 3.1 % compared to FY21 mainly due to an accounting change. Expenses supported by the Community Preservation Fund will be charged directly and not included in the operating appropriation. 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.

**4B Natural Resources:** The Natural Resources’ total operating appropriation is proposed to increase by 18.3% compared to FY21. The majority of this increase is the result of proposed funding for a year-round part-time ranger and one part-time seasonal position (\$68,567).

**4C Inspections:** The Inspections’ total operating appropriation is proposed to increase by 0.2% due to salary and wage increases.

**4D Health:** The Health Division’s total operating appropriation is proposed to increase by 1.1% compared to FY21. The proposed budget includes salary and wage increases in addition to funding for public health nurse services contracted to Emerson Hospital Home Care (\$16,225) and other items.

**4E 141 Keyes Road:** The 141 Keyes Road’s total operating appropriation is proposed to increase by 3.7% compared to FY21. This budget includes funding for Purchased Services such as custodial, utilities, telephone, and other needs to operate the building on an annual basis.

## FY22 Financial Summary – Expenditures

**5A Library:** The Library’s total operating appropriation is proposed to decrease by less than 0.1% compared to FY21. The budget includes \$145,329 in personnel savings due to changes in personnel and vacant positions. The budget also includes increases in personnel and non-personnel expenditures totaling \$169,766 related to the completion of the expansion project. The additional funding includes \$112,276 in personnel expenses for a Senior Library Assistant, increase in Special Collection Assistant’s hours, and an additional two part-time Library Assistants. An amount of \$57,490 for utilities and contract cleaning services is also included. Two requested positions, the Staff Librarian (needed for the expanded children’s room, teen room, and new makerspace) and Technical Services Assistant are not included. 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 decrease by 10.5% compared to FY21 due to an accounting change. Expenses supported by grants and other resources will be charged directly to their accounts and not included within the operating appropriation. The proposed budget includes a three-hour increase per week for the Social Supervisor Position.

**5B2 Harvey Wheeler Community Center:** The Harvey Wheeler Community Center’s total operating appropriation is proposed to increase by 3.8% compared to FY21. The proposed budget includes additional funding for anticipated increases in utility expenditures.

**5C1 Recreation Administration:** The Recreation Administration’s total operating appropriation is proposed to decrease by 7.5% compared to FY21 due to salary savings resulting from the hiring of a new Recreation Director.

**5C2 Hunt Recreation Center:** The Hunt Recreation Center’s total operating appropriation is proposed to decrease by 3.9% compared to FY21. This decrease is mainly due to a proposed decrease in Supplies totaling \$3,500.

**5D Human Services Administration:** The Human Services’ total operating appropriation is proposed to decrease 0.2% compared to FY21. The budget includes funding for the Community Services Coordinator position as well as a proposed minor reduction in non-personnel expenditures.

**5E Veterans Services:** The Veterans Services’ total operating appropriation is proposed to increase by 2.7%. This is primarily the result of a change in state mandated benefit regulations to qualifying residents, and this results in a \$1,842 in Veterans’ Benefits funding increase.

**5F Ceremonies and Celebrations:** The Ceremonies and Celebrations’ total operating appropriation is proposed to increase by 33.7% compared to FY21. The proposed budget includes funding for various events celebrated by the Town as well as \$10,000 for Concord’s 250<sup>th</sup> celebration.

**6A Police Department:** The Police Department’s total operating appropriation is proposed to increase by 7.8% compared to FY21 primarily due to Personnel Services savings due to retirements and the hiring of new personnel. The budget also includes a \$400,000 increase in Other Charges to support operations traditionally funded by the Parking Meter Fund due to the lack of revenue resulting from the ongoing COVID-19 pandemic.

**6B Animal Control:** The Animal Control’s total operating appropriation is proposed to be level funded compared to FY21. With the enactment of State legislation, 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.

## FY22 Financial Summary – Expenditures

**6C Police Fire Station:** The Police Fire Station’s total operating appropriation is proposed to increase by 8.7% compared to FY21. This budget proposes a \$25,000 increase in computer equipment maintenance as well as other support for the operation of the Police and Fire Department headquarters located at 209 Walden Street.

**6D Fire Department:** The Fire Department’s total operating appropriation is proposed to decrease by 0.7% compared to FY21. The proposed budget includes \$78,150 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.

**6E Emergency Management:** The Emergency Management total operating appropriation is proposed to be level funded compared to FY21.

**6F West Concord Fire Station:** The West Concord Fire Station’s total operating appropriation is proposed to decrease by 3.3% compared to FY21 due to decreases in planned Purchase Services and increases in Supplies. 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 decrease by 9.9% compared to FY21 due to anticipated salary and wage savings resulting from the hiring of a new Public Works Director.

**7B Engineering:** The Engineering’s total operating appropriation is proposed to decrease by 29.8% compared to FY21 due to a change in accounting. Expenses traditionally supported by capital project and road repair funds will now be charged directly and excluded from the operating appropriation.

**7C Highway Maintenance:** The Highway Maintenance’s total operating appropriation is proposed to decrease by 2.0% compared to FY21 due to salary and wage savings resulting from the hiring of new personnel. The budget includes a proposed \$15,860 increase in Purchased Services and Supplies to support an increase in solid waste and recycling collection and disposal from public bins due to the COVID-19 pandemic.

**7D Winter Maintenance:** The Winter Maintenance’s total operating appropriation is proposed to be level funded compared to FY21. 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 FY22 budget plan provides room for a \$136,403 overrun of the \$640,000 FY21 appropriation.

**7E Parks & Trees:** The Parks & Trees’ total operating appropriation is proposed to increase by 1.0% compared to FY21. This is primarily due to an increase in Personnel Services (\$22,945) resulting from the proposed upgrading of two Park & Tree Specialists to a Park & Tree Specialist (Aerial) and a Crew Leader in addition anticipated salary and wage increases. Due to changes in accounting practices, \$15,000 in support from the School Department has been removed from the operating appropriation.

**7F Cemetery:** The Cemetery’s total operating appropriation is proposed to increase by 17.7% compared to FY21 due to increased costs related to contracted landscaping services for the annual fall and spring cleanups at Sleep Hollow Cemetery. The Cemetery Fund is proposed to support an additional \$44,000 in cleanup related expenditures plus 100% of all capital improvements.

**7G 133 & 135 Keyes Road:** The 133 & 135 Keyes Road’s total operating appropriation is proposed to be level funded compared to FY21.

**7I Street Lights:** The Street Lights’ total operating appropriation is proposed to be level funded compared to FY21.

## FY22 Financial Summary – Expenditures

**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 FY21.

**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, 2021. 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 \$700,000 and will 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 FY22 and is used to facilitate the acquisition of land.

**12A Group Insurance:** The budget anticipates a \$255,348, or 4.0%, increase in the General Fund appropriation required for FY22 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 FY22 Town budget allocates \$1,220,195.

**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 FY22, General Fund support is proposed to increase by \$15,000 to \$315,000.

**13 Unemployment & Workers Compensation:** An amount of \$120,000 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 \$133,575 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

## FY22 Financial Summary – Expenditures

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, 2020, Concord has a funded ratio of 88.3% and expects to reach full funding status by the year 2030.

In FY22, the General Fund appropriation is projected at 3,412,844, a decrease of 16.0% from FY21 due to the impact of the COVID-19 pandemic on the Town’s finances. 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 5.0% to \$910,207. The Town pays 6.2% of the lower of an employee’s total wages 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 FY22 budget proposes allocating \$7,417,509, which includes \$4,167,370 for debt service within the levy limit and \$3,250,139 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.

# FY22 Financial Summary – Expenditures

## 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 FY22 Capital Outlay Projects supported within the Levy Limit from Town government departments total \$800,000. Proposed Borrowing Projects supported within the Levy Limit total \$6,000,000, including \$5,100,000 for the Town and \$900,000 for Concord Public Schools.

### Capital Improvement Program FY22 – FY26 FY22 General Fund Component

#### 1. Borrowing authorizations submitted to the 2021 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): 

\$	800,000
\$	800,000

### 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 FY22 Proposed Guideline Budget:	\$	118,260,360
Less excluded debt:	-	6,869,344
Less CCRSD Assessment:	-	21,367,553
Less MRVTSD Assessment:	-	911,265
Proposed Budget Net Excluded Debt:	\$	89,112,198

Target Range of 7% to 8% of Net Budget: \$6,237,854 to \$7,128,976

#### FY22 Proposed Plan:

Debt Service (“within levy limit” portion):	\$	4,167,370
Capital outlay, Town Departments:		800,000
Capital outlay, Concord Public Schools:	+	702,000
Total General Fund Capital Investment:	\$	5,669,370

Resulting % of Total Budget Net Excluded Debt: 6.4%\*

\* The FY22 Capital Improvement Program is proposed to be funded below the targeted range of 7% - 8% due to the ongoing financial pressures resulting from the impact of the COVID-19 pandemic on Concord’s finances.

# FY22 Financial Summary – Expenditures

## Town Government Capital Budget Warrant Article

If Town Meeting adopts Article - *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	\$300,000
1F. Facilities Administration	ADA Compliance	\$50,000
1H. Resource Sustainability	Town Electric Vehicle Infrastructure	\$100,000

#### Planning & Land Management

4A. Planning	Vehicle Replacement	\$25,000
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#### Public Safety

6A. Police Department	Vehicles and Equipment	\$140,000
6D. Fire Department	Vehicles and Equipment	\$80,000

#### Public Works

7B. Engineering	System Improvements	\$55,000
7C. Highway Maintenance	Highway Improvements	\$7,500
7E. Park and Trees	Park Improvements	\$42,500

### **Capital Outlay Total**

**\$800,000**

### Borrowed Funds

#### General Government

1F. Facilities Administration	Municipal Building Improvements	\$195,000
1G. Parks & Playgrounds	Park Improvements, White Pond	\$500,000

#### Planning & Land Management

4A. Planning	Ralph Waldo Emerson Historic Home / Museum	\$325,000
4B. Natural Resources	Park Improvements, Warner’s Pond Dredging	\$1,250,000

#### Public Safety

6D. Fire Department	Ladder #1 Refurbishment (2012)	\$250,000
	Fire Self Contained Breathing Apparatus	\$350,000

#### Public Works

7H1-3. Public Works Capital	Road / Parking Lot, Drainage, & Sidewalk Recon.	\$1,750,000
7H4. Public Works Capital	Heavy Equipment	\$480,000

#### Concord Public Schools

District Wide Improvements	\$900,000
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### **Borrowed Funds Total**

**\$6,000,000**

# FY22 Financial Summary – Expenditures

## 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 \$300,000. 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.

**1F 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. FY22's budget proposes \$50,000 for ADA compliance projects. \$195,000 in borrowed funds is also proposed to be allocated for municipal building improvements.

**1G Parks & Playgrounds:** The FY22 CIP is proposing \$500,000 in borrowed funds for White Pond park improvements.

**1H Resource Sustainability:** The Resource Sustainability Fund established in FY13 provides supplemental funding for town-wide energy efficiency projects and improvements. In FY22, the Fund is proposed to receive \$100,000 for Town electric vehicle infrastructure.

**4A Planning:** The FY22 CIP proposes to provide the Planning Division with \$25,000 for the replacement of a department vehicle in addition to \$325,000 in borrowed funds for a project connected to the Ralph Waldo Emerson Historic Home and Museum.

**4B Natural Resources:** The proposed funding for the Natural Resources Division includes \$1,250,000 in borrowed funds for the dredging of Warner's Pond.

**6A Police Department:** \$120,000 is being proposed to be utilized for the replacement of police utility vehicles as well as \$20,000 for the replacement of public safety equipment.

**6D Fire Department:** The Fire Department is proposed to receive \$25,000 for the replacement of a fire vehicle, \$15,000 for turnout gear replacement, \$25,000 to purchase and upgrade medical equipment, and \$15,000 to upgrade community AEDs. The CIP also proposes \$250,000 for the refurbishment of Ladder 1 in borrowed funds and \$350,000 in borrowed funds for the procurement of self-contained breathing apparatuses.

**7B Engineering:** The Engineering Division is proposed to receive \$55,000 for various systems improvements. These include \$25,000 for sustainable drainage improvements, \$10,000 for NPDES permit compliance, and \$20,000 for federal / state mandated street sign replacement.

**7C Highway Maintenance:** The FY22 CIP proposes \$5,000 for small equipment.

**7E Parks & Trees:** The Parks & Trees Division is proposed to receive \$35,000 for public shade trees and \$7,500 for small equipment.

## FY22 Financial Summary – Expenditures

**7H1 Road Improvements:** The General Fund proposed capital outlay funding for road improvements was not funded due to financial pressures from COVID-19. With the addition of \$1,400,000 for road and parking lot reconstruction in borrowed funds as well as \$677,874 in Chapter 90 State funding, the Town is proposing \$2,077,874 in recommended road improvements for FY22.

**7H2 Drainage Program:** The FY22 CIP proposes \$210,000 in borrowed funds for drainage and culvert improvement on Town roads.

**7H3 Sidewalk Management:** The proposed FY22 budget includes \$140,000 in borrowed funds for sidewalk maintenance and improvements.

**7H4 Heavy Equipment:** The proposed Public Works budget includes \$480,000 in borrowed funds for the replacement of equipment at the end of its useful life.

# FY22 Financial Summary – Expenditures

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# FY22 Financial Summary – Expenditures

## Capital Outlay Plan

### FY22-26 Capital Outlay Plan (General Fund)

Act #	Ref#	CODE	Item	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026		SUMMARY	
				Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Total Recommended	Total Deferred
1C			<b>General Government</b>														
			Information Systems														
	A-1		Town-wide Technology Fund	200,000	0	400,000	300,000	400,000	215,000	400,000	300,000	400,000	300,000	400,000	300,000	1,415,000	585,000
			Facilities Administration														
	A-2		ADA Compliance	10,000	3,830	50,000	50,000	50,000	50,000	20,000	20,000	15,000	15,000	15,000	15,000	150,000	0
	A-3		Building Improv - Town House	0	0	157,500	0	165,375	150,000	173,644	160,000	182,336	170,000	191,442	180,000	660,000	210,287
	A-4		Building Improv - Info Center	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0
	A-5		Building Improv - 55 Church St.	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0
	A-7		Building Improv - 37 Knox Trail	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0
	A-8		Building Improv - 41 Keyes Rd	7,500	0	0	0	0	0	0	0	0	0	0	0	0	0
	A-9		Building Improv - Warden St	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0
	A-10		Building Improv - 132/135 Knost	16,250	0	0	0	0	0	0	0	0	0	0	0	0	0
	A-11		Building Improv - Heron Wheeler	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0
	A-12		Emergency - Court's Resurfacing	0	0	250,000	0	0	0	0	0	0	0	0	0	0	250,000
	A-14		Rideout - Bathroom & Building Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	A-15		Facilities - Equipment	44,000	0	60,000	50,000	60,000	60,000	60,000	50,000	60,000	60,000	60,000	50,000	50,000	250,000
	A-16		Facilities - Vehicle Maintenance	55,000	0	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	280,000
			Resource Sustainability														
	A-17		Resource Sustainability Fund	400,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	400,000	0
	A-18		Town EV Infrastructure	305,000	105,000	100,000	100,000										
1H																	
4A			<b>Planning &amp; Land Management</b>														
			Planning														
	B-1		Zoning Bylaw Recodification	200,000	0												
	B-2		Subdivision Rules & Regulations Update	75,000	0	75,000	75,000	75,000	75,000	125,000	125,000	75,000	75,000	75,000	75,000	125,000	75,000
	B-3		Vehicle replacement for DPLM	100,000	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	50,000	50,000
			Natural Resources														
	B-4		Pond & stream management	40,000	0	10,000	10,000	10,000	10,000	10,000	5,000	10,000	10,000	10,000	5,000	20,000	20,000
	B-5		Agricultural fields improvements	40,000	0	10,000	10,000	10,000	10,000	10,000	5,000	10,000	10,000	10,000	5,000	20,000	20,000
			Human Services														
	C-1		Library Computer Equipment	10,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	40,000	10,000

# FY22 Financial Summary – Expenditures

## Capital Outlay Plan (Continued)

Act #	Ref #	CODE	Item	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026		Total Recommended	Total Deferred	
				Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended			
			<b>Public Safety</b>															
			<b>Police Department</b>															
6A	D-1		Police Vehicles	140,000	140,000	120,000	120,000	160,000	160,000	120,000	120,000	160,000	160,000	120,000	120,000	680,000	0	
6A	D-2		Public Safety Equipment	25,000	25,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	165,000	(15,000)	
6A	D-3		Bulkhead Vest Replacement	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	0	
6A	D-4		Computer/Modem Upgrades	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	15,000	0	
6A	D-5		Records Management System	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
6A	D-6		Cruiser Laptop Replacement	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	0	
6A	D-7		Specialist Trailer	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0	
6A	D-8		Axon Body Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6A	D-9		Axon Vehicle Cameras	13,000	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0
			<b>Fire Department</b>															
6D	D-10		Miscellaneous Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	100,000	25,000	
6D	D-11		Fire Vehicles	25,000	25,000	50,000	50,000	25,000	25,000	25,000	25,000	25,000	25,000	40,000	40,000	140,000	25,000	
6D	D-12		Turnout gear replacement	18,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	18,000	18,000	25,000	25,000	88,000	0	
6D	D-13		SCBA	0	0	225,000	15,000	20,000	20,000	20,000	20,000	170,000	170,000	0	0	210,000	15,000	
6D	D-14		SCBA Cylinder Replacement	6,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	6,000	6,000	7,200	7,200	23,200	5,000	
6D	D-15		Fire hose replacement	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	
6D	D-16		Medical Equipment Upgrade	135,000	135,000	25,000	25,000	50,000	50,000	15,000	15,000	20,000	20,000	20,000	20,000	135,000	0	
6D	D-17		Upgrade Community AED's	30,000	30,000	15,000	15,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	30,000	0	
6D	D-18		Breathing Air Compressor	35,000	35,000	0	0	0	0	0	0	0	0	0	0	35,000	0	
6D	D-19		Fire Alarm Receiving Equipment	160,000	127,883	0	0	0	0	0	0	0	0	0	0	160,000	0	
			<b>PUBLIC WORKS</b>															
			<b>Engineering</b>															
7B	E-1		GIS System	20,000	2,436	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	80,000	20,000	
7B	E-2		Sustainable Infrastructure	25,000	5,000	125,000	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	5,000	50,000	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	5,000	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	60,000	40,000	
7B	E-5		Street sign replacement	20,000	5,000	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	100,000	0	
7C	E-6		Highway Maintenance	100,000	0	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	
7C	E-7		Guardrail Replacement	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	75,000	25,000	
7C	E-8		Small Equipment	7,500	20,000	37,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	35,000	2,500	
			<b>Parks &amp; Trees</b>															
7E	E-9		Public Shade Trees	40,000	10,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	205,000	45,000	
7E	E-10		Turf Insezer / Park Rehab	100,000	5,000	500,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	300,000	200,000	
7E	E-11		Small Equipment	7,500	3,226	37,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	30,000	7,500	
			<b>Capital Assets</b>															
7H1	E-12		Road Reconstruction	100,000	100,000	100,000	100,000	110,000	100,000	110,000	110,000	110,000	110,000	110,000	110,000	430,000	110,000	
7H2	E-13		Drainage Improvements	105,000	66,500	565,000	105,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	115,000	445,000	120,000	
7H3	E-14		Culvert Improvement	100,000	63,500	540,000	100,000	100,000	102,500	110,000	105,000	110,000	105,000	110,000	110,000	422,500	117,500	
7H4	E-15		Sidewalks - Maintenance	125,000	25,000	625,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	500,000	125,000	
7H4	E-16		Vehicles and Heavy Equipment	45,000	285,000	2,440,000	45,000	55,000	350,000	520,000	375,000	515,000	375,000	505,000	505,000	1,605,000	535,000	
			<b>GENERAL FUND TOTAL</b>	2,354,550	1,081,855	12,656,487	2,202,500	2,665,375	2,080,000	2,723,644	2,080,000	2,161,500	2,746,326	2,161,500	2,247,200	9,188,700	3,467,787	
			<b>Target Surplus/(Deficit)</b>	1,081,855	1,081,855	9,613,829	1,125,129	2,000,000	2,080,000	2,080,000	2,080,000	2,161,500	2,161,500	2,161,500	2,247,200	9,613,829	3,467,787	
				-1,272,695	0	10,453,987	-1,077,371	-665,375	0	-643,644	0	-584,826	0	-171,442	425,129	-3,467,787	0	



# FY22 Financial Summary – Debt

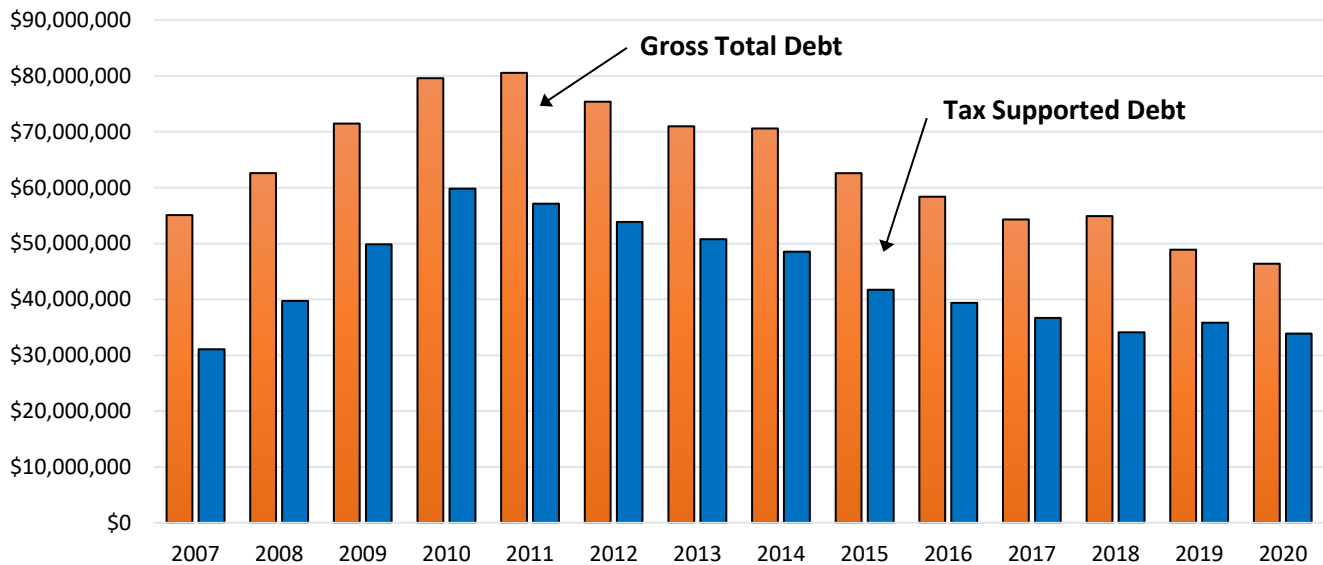
## Debt Overview

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, 2020, the Town of Concord’s outstanding tax-supported long-term debt is \$33,874,331.

**Town of Concord Outstanding Debt at June 30th**



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

# FY22 Financial Summary – Debt

Town of Concord, Long-Term Debt Statistics											
Direct Debt - FY06 to FY20											
@ June 30	Assessed Value	Outstanding Long-term Debt		Population <i>decennial census</i>	Per capita income <i>decennial census</i>	% of Assessed value		Debt per capita		Debt per capita as % of per capita income	
		Gross	Net			gross debt	net debt	gross debt	net debt	gross debt	net debt
2006	\$5,207,535,371	\$29,542,533	\$19,758,290	16,993	\$51,477	0.57%	0.38%	\$1,739	\$1,163	3.38%	2.26%
2007	\$5,309,253,833	\$55,091,156	\$31,052,480	16,993	\$51,477	1.04%	0.58%	\$3,242	\$1,827	6.30%	3.55%
2008	\$5,498,736,316	\$62,606,176	\$39,739,546	16,993	\$51,477	1.14%	0.72%	\$3,684	\$2,339	7.16%	4.54%
2009	\$5,264,591,702	\$71,479,238	\$49,853,220	16,993	\$51,477	1.36%	0.95%	\$4,206	\$2,934	8.17%	5.70%
2010	\$5,026,552,229	\$79,599,890	\$59,831,473	16,993	\$51,477	1.58%	1.19%	\$4,684	\$3,521	9.10%	6.84%
2011	\$5,045,140,030	\$80,557,680	\$57,138,277	17,668	\$67,374	1.60%	1.13%	\$4,560	\$3,234	6.77%	4.80%
2012	\$5,090,058,629	\$75,393,732	\$53,893,601	17,668	\$67,374	1.48%	1.06%	\$4,267	\$3,050	6.33%	4.53%
2013	\$5,054,970,094	\$70,984,036	\$50,782,417	17,668	\$67,374	1.40%	1.00%	\$4,018	\$2,874	5.96%	4.27%
2014	\$5,130,493,662	\$70,598,766	\$48,544,694	17,668	\$67,374	1.38%	0.95%	\$3,996	\$2,748	5.93%	4.08%
2015	\$5,412,298,562	\$62,596,727	\$41,730,402	17,668	\$67,374	1.16%	0.77%	\$3,543	\$2,362	5.26%	3.51%
2016	\$5,841,889,295	\$58,382,966	\$39,391,306	17,668	\$67,374	1.00%	0.67%	\$3,304	\$2,230	4.90%	3.31%
2017	\$5,973,716,402	\$54,309,398	\$36,661,977	17,668	\$67,374	0.91%	0.61%	\$3,074	\$2,075	4.56%	3.08%
2018	\$6,144,650,300	\$54,911,022	\$34,086,831	17,668	\$67,374	0.89%	0.55%	\$3,108	\$1,929	4.61%	2.86%
2019	\$6,447,033,517	\$48,891,639	\$35,841,833	17,668	\$67,374	0.76%	0.56%	\$2,767	\$2,029	4.11%	3.01%
2020	\$6,685,261,125	\$46,382,640	\$33,874,331	17,668	\$67,374	0.69%	0.51%	\$2,625	\$1,917	3.90%	2.85%

*"Net debt" is tax-supported, net of self-supporting debt issued for the water, sewer, and electric funds.*

**EQV and Debt:** The Town's Equalized Valuation (EQV) is the full and fair value of property in Concord and is set by the state biennially. This EQV is used in various state formulas for some state grant allocations. The value set at Jan. 1, 2020 is \$7,134,203,400. By state law (MGL c. 44, § 10), the Town's debt limit is capped at 5% of its EQV. The Town's gross outstanding debt of \$46,382,640 as of June 30, 2020 is 0.65% of EQV.

# FY22 Financial Summary – Debt

## Debt Plan

### FY22-26 Capital Program DEBT AUTHORIZATION PLAN

Fiscal Year of Planned Long-term Debt Issuance	adopted	plan					FY22-26
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	
<b>General Fund - Financing within Levy Limit</b>	<b>\$5,250,000</b>	<b>\$6,000,000</b>	<b>\$5,400,000</b>	<b>\$4,600,000</b>	<b>\$4,750,000</b>	<b>\$4,500,000</b>	<b>\$25,250,000</b>
<b>General Government</b>							
1-A Renovation/Construction/Acquisition of Town Buildings		195,000	0	0	200,000	200,000	595,000
1-B Municipal Buildings, Town House		0	0	1,295,000	0	0	1,295,000
1-C Municipal Buildings, 141 Keyes Road		0	0	0	0	0	0
1-D Municipal Buildings, Harvey Wheeler		0	0	0	550,000	0	550,000
1-E Municipal Buildings, Ripley		0	0	0	500,000	900,000	1,400,000
1-F Land acquisition for municipal purposes		0	0	0	0	0	0
1-G Park Improvements, Emerson Playground (Pool)	200,000	0	1,414,000	0	0	0	1,414,000
1-H Park Improvements, General		0	0	0	0	0	0
1-I Park Improvements, Emerson Field (CPW)		0	0	0	400,000	200,000	600,000
1-J Park Improvements, Gerow	0	0	200,000	0	0	0	200,000
1-K Park Improvements, Rideout	0	0	195,000	0	0	0	195,000
1-L Park Improvements, White Pond	600,000	500,000	0	0	25,000	40,000	565,000
<b>Finance</b>							
2-X ERP System (Funded from previous Special Town Meeting)		0	0	0	0	0	0
<b>Planning and Land Management</b>							
3-A Land Acquisition for open space	0	0	0	0	0	0	0
3-B Land Acquisition for Keyes Road Facility & Wireless Tower		0	0	0	0	0	0
3-C Subdivision Rules & Regulations Update		0	0	0	0	0	0
3-D Invasive Species Plan & Implementation		0	0	210,000	0	0	210,000
3-E Chamberlain Park Bridge over the Mill Brook		0	130,000	0	0	0	130,000
3-F Ralph Waldo Emerson Historic Home/ Museum		325,000	0	0	0	0	325,000
3-G Pedestrian Bridge Over Assebet River in W. Concord		0	500,000	0	0	0	500,000
3-H Warner's Pond Dredging	500,000	1,250,000	0	0	0	0	1,250,000
<b>Human Services</b>							
<b>Public Safety</b>							
5-A Engine #3 (2008) & Engine #5 (1989) to be replaced w/ one truck		0	0	0	0	0	0
5-B Engine #3 Refurbishment (2016) Pumper		0	0	0	175,000	0	175,000
5-C Engine #4 Refurbishment (2017) Pumper		0	0	0	0	200,000	200,000
5-D Engine #5 Replacement (1989) Brush Truck		0	0	0	0	0	0
5-E Engine #6 Replacement (2006) Brush and Utility Vehicle		0	0	0	0	0	0
5-F Engine #8 Refurbishment (formerly E3) (2016)		0	0	175,000	0	0	175,000
5-G Ambulance #1 Replacement (2008)		0	0	0	0	0	0
5-H Ambulance #2 Replacement (2011)	275,000	0	0	0	0	0	0
5-I Ladder #1 Refurbishment (2012)	0	250,000	0	0	0	0	250,000
5-J Fire Self Contained Breathing Apparatus		350,000	0	0	0	0	350,000
<b>Public Works</b>							
6-A Road and Parking lot Reconstruction	1,250,000	1,300,000	1,561,000	2,000,000	2,000,000	2,000,000	8,861,000
6A-1 Drainage, Culverts, Road Reconstruction, Sidewalk Maintenance		450,000					450,000
6-B Sidewalk Extensions		0	500,000	0	0	0	500,000
6-C 75' Forestry Bucket Truck, G-56 Replacement		245,000	0	0	0	0	245,000
6-D 3-Wheel Street Sweeper, H-45 Replacement		235,000	0	0	0	0	235,000
<b>Subtotal - Town Projects</b>	<b>\$2,825,000</b>	<b>\$5,100,000</b>	<b>\$4,500,000</b>	<b>\$3,680,000</b>	<b>\$3,850,000</b>	<b>\$3,540,000</b>	<b>\$20,670,000</b>

# FY22 Financial Summary – Debt

## Debt Plan

### General Fund, School

Fiscal Year of Issuance	adopted	plan					FY22-26
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	
CMS Middle School feasibility assessment study							
Peabody	50,000	50,000	50,000	0	0	0	100,000
Sanborn	50,000	50,000	50,000	0	0	0	100,000
Alcott		0	275,000	0	0	0	275,000
Thoreau		25,000	0	0	0	0	25,000
Willard	40,000	0	95,000	0	0	0	95,000
District-wide, Elementary ERU	690,000	665,000	0	0	0	750,000	1,415,000
District-wide, Elementary Flooring Replacement		25,000	55,000	55,000	50,000	0	0
Ripley Administration Building		85,000	375,000	845,000	850,000	150,000	2,305,000
Green Initiatives, District-wide		0	0	0	0	0	0
Gross subtotal, CPS buildings	\$830,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$4,315,000
<i>Undesignated:</i>	70,000	0	0	645,000	900,000	900,000	2,445,000
<b>Subtotal - School Projects allocation</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$4,500,000</b>
<b>General Fund Total debt supported within levy limit</b>	<b>\$3,725,000</b>	<b>\$6,000,000</b>	<b>\$5,400,000</b>	<b>\$4,580,000</b>	<b>\$4,750,000</b>	<b>\$4,440,000</b>	<b>\$25,170,000</b>
<b>Capacity - Request = Shortfall</b>	<b>\$1,525,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$80,000</b>

# FY22 Financial Summary – Debt

## Debt Service

### Debt Service Schedule, July 1, 2021 to final maturity for debt issued through June 30, 2020

Fiscal Year	PRINCIPAL ISSUED	Total Annual Debt Service		Total Principal Outstanding at June 30th	Tax Supported Annual Debt Service								
		Principal Matured	Interest Payment		Town (within levy limit)		Town (outside levy limit)		School (within levy limit)		School (outside levy limit)		
					Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	
				46,382,640									
2021		7,972,023	1,700,107	38,410,617	2,612,500	560,372	264,403	79,391	765,500	158,307	2,070,000	595,086	
2022		7,399,335	1,334,173	31,011,281	2,286,300	449,401	266,209	68,835	706,700	124,970	2,114,000	449,728	
2023		6,216,028	1,054,088	24,795,254	1,690,000	349,749	268,052	58,242	590,000	93,602	1,955,000	367,880	
2024		5,615,656	815,931	19,179,598	1,335,000	270,349	269,932	47,612	425,000	68,602	1,930,000	289,405	
2025		5,334,982	613,870	13,844,616	1,150,000	209,249	266,850	36,945	425,000	49,752	1,910,000	221,590	
2026		4,720,911	433,409	9,123,705	1,095,000	157,549	268,806	26,488	265,000	31,002	1,515,000	159,700	
2027		3,508,140	272,779	5,615,565	910,000	107,399	170,000	17,000	215,000	20,552	1,170,000	106,250	
2028		2,516,275	150,850	3,099,290	752,970	67,099	170,000	8,500	212,030	11,752	1,170,000	59,500	
2029		1,282,004	67,750	1,817,286	440,000	32,250	0	0	75,000	3,750	595,000	29,750	
2030		1,623,275	12,250	194,011	205,000	10,250	0	0	0	0	1,345,000	0	
<b>total</b>		<b>46,188,629</b>	<b>6,455,206</b>		<b>12,476,770</b>	<b>2,213,664</b>	<b>1,944,251</b>	<b>343,013</b>	<b>3,679,230</b>	<b>562,285</b>	<b>15,774,000</b>	<b>2,278,889</b>	

Interest expense as % of total debt service, FY22:

17.6%

Interest expense as % of total debt service to final maturity:

12.3% as of July 1, 2021

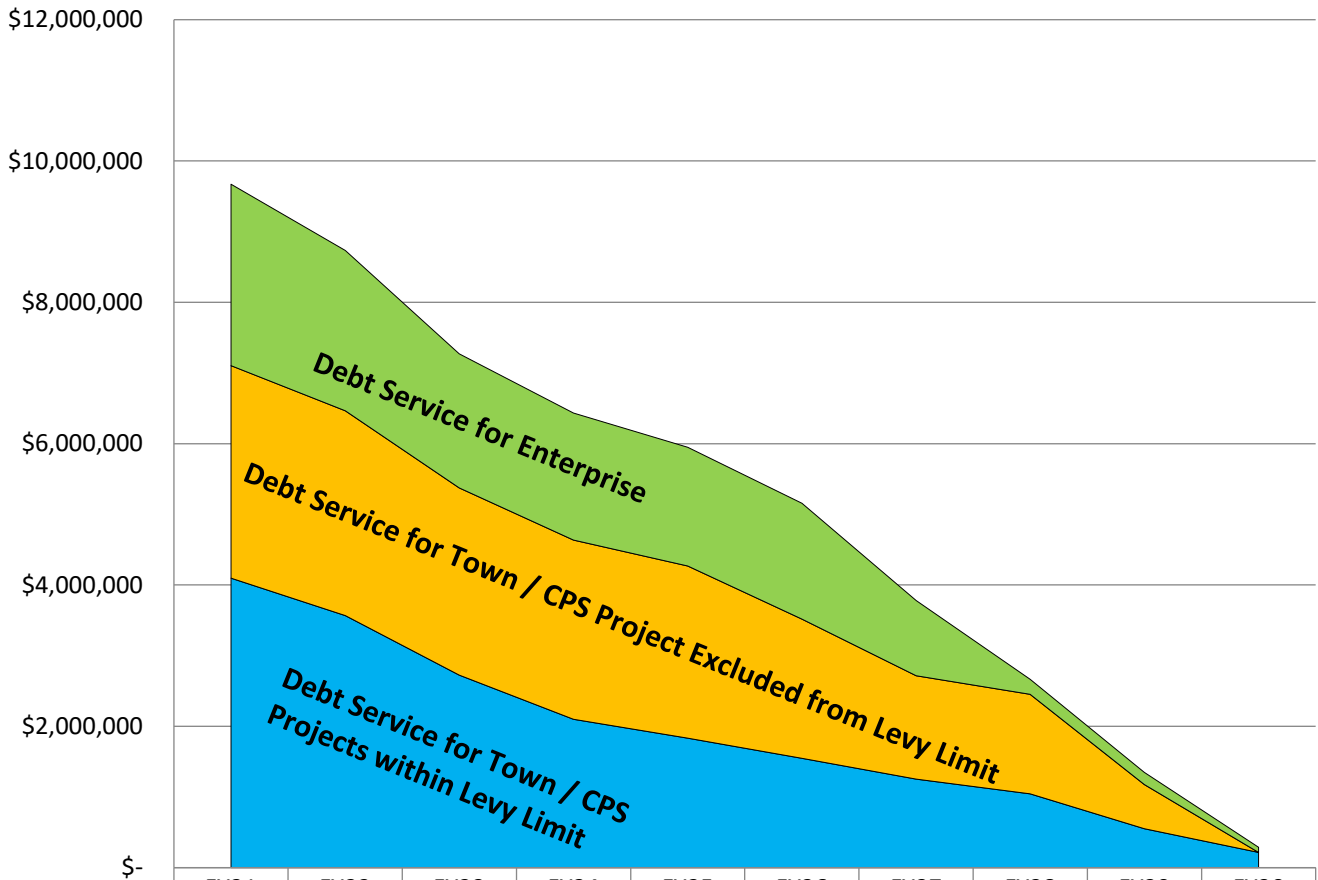
## Debt Service Schedule, July 1, 2021 to final maturity for debt issued through June 30, 2020

(Continued)

Revenue Supported Annual Debt Service								subtotals		
Water		Sewer		Betterment (WPAT loans)		Light (including Telecom)		Tax-supported		Revenue- supported
Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	within Limit	Excluded	
520,000	68,385	659,036	88,007	265,584	16,184	815,000	134,375	4,096,679	3,008,880	2,566,571
408,000	49,435	670,734	73,309	257,393	13,371	690,000	105,125	3,567,370	2,898,772	2,267,367
260,000	33,365	627,668	59,125	260,308	10,501	565,000	81,625	2,723,350	2,649,174	1,897,592
252,000	23,315	637,843	45,700	200,881	7,573	565,000	63,375	2,098,950	2,536,949	1,795,687
217,000	14,995	627,265	32,129	203,868	4,586	535,000	44,625	1,834,000	2,435,384	1,679,468
215,000	8,300	639,936	19,457	187,169	1,539	535,000	29,375	1,548,550	1,969,994	1,635,776
155,000	1,550	514,865	6,529	33,275	0	340,000	13,500	1,252,950	1,463,250	1,064,719
138,000	0	0	0	33,275	0	40,000	4,000	1,043,850	1,408,000	215,275
0	0	0	0	132,004	0	40,000	2,000	551,000	624,750	174,004
0	0	0	0	33,275	0	40,000	2,000	215,250	1,345,000	75,275
<b>2,165,000</b>	<b>199,345</b>	<b>4,377,346</b>	<b>324,254</b>	<b>1,607,032</b>	<b>53,756</b>	<b>4,165,000</b>	<b>480,000</b>	<b>18,931,949</b>	<b>20,340,153</b>	<b>13,371,733</b>

# FY22 Financial Summary – Debt

## Projected Debt Service by Type



	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Enterprise	2,566,57	2,267,36	1,897,59	1,795,68	1,679,46	1,635,77	1,064,71	215,275	174,004	75,275
Excluded	3,008,88	2,898,77	2,649,17	2,536,94	2,435,38	1,969,99	1,463,25	1,408,00	624,750	0
Town/CPS	4,096,67	3,567,37	2,723,35	2,098,95	1,834,00	1,548,55	1,252,95	1,043,85	551,000	215,250

# FY22 Financial Summary – Debt

## 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

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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

# FY22 Financial Summary – Debt

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.

## FY22 Financial Summary – Debt

- 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.

## FY22 Financial Summary – Debt

- 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.

# FY22 Financial Summary – Debt

## Authorized but Unissued Debt

Town of Concord, MA										Authorized, but Unissued Debt as of June 30, 2020															
Category	Project	Authorization	Purpose	Authorized	Issued	Rescinded/ Resized	Unissued as of 06/30/20	Account Code	Bond/ Note Issuance or other Comment	Anticipated Future Issue	Category	Project	Authorization	Purpose	Authorized	Issued	Rescinded/ Resized	Unissued as of 06/30/20	Account Code	Bond/ Note Issuance or other Comment	Anticipated Future Issue				
within levy	316	8-ATM-2017	Municipal Building Renovations	\$ 350,000.00	\$ (312,600.00)	\$ (37,400.00)	\$ -	0030-122-123-0316	\$312.6K Bond issued 6/6/18; \$37.4k automatically rescinded		within levy	316	8-ATM-2017	Municipal Building Renovations	\$ 350,000.00	\$ (312,600.00)	\$ (37,400.00)	\$ -	0030-122-123-0316						
within levy	394	21(1)-ATM-2018	Municipal Building Renovations	\$ 510,000.00	\$ (467,100.00)	\$ (42,900.00)	\$ -	0030-122-123-0394			within levy	394	21(1)-ATM-2018	Municipal Building Renovations	\$ 510,000.00	\$ (467,100.00)	\$ (42,900.00)	\$ -	0030-122-123-0394						
within levy	07-ATM-2019		Municipal Building Renovations	\$ 500,000.00			\$ 500,000.00				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			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			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	397	21(4)-ATM-2018	Road Improvement Program 2018	\$ 1,400,000.00	\$ (1,245,000.00)	\$ (155,000.00)	\$ -		issued 06/20/19			\$ 800,000.00		
within levy	07-ATM-2019		Road Improvement Program 2020	\$ 800,000.00			\$ 800,000.00				within levy	07-ATM-2019		Road Improvement Program 2020	\$ 800,000.00			\$ 800,000.00					\$ 600,000.00		
within levy	07-ATM-2019		Cambridge Turnpike Reconstruction, 2020	\$ 600,000.00			\$ 600,000.00				within levy	07-ATM-2019		Cambridge Turnpike Reconstruction, 2020	\$ 600,000.00			\$ 600,000.00					\$ 150,000.00		
within levy	398	21(5)-ATM-2018	Library, Energy Efficient Systems	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	0030			within levy	398	21(5)-ATM-2018	Library, Energy Efficient Systems	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	0030				\$ 550,000.00		
within levy	07-ATM-2019		Library, Furniture, Fixtures & Equipment	\$ 550,000.00			\$ 550,000.00				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	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	393	11-ATM-2018	Concord Public School Renovations	\$ 900,000.00	\$ (770,000.00)	\$ (130,000.00)	\$ -	0030-300-300-0393				\$ 900,000.00		
within levy	12-ATM-2019		Concord Public School Renovations	\$ 900,000.00			\$ 900,000.00				within levy	12-ATM-2019		Concord Public School Renovations	\$ 900,000.00			\$ 900,000.00					\$ 100,000.00		
within levy	403	07-ATM-2019	Land Acquisition for Open Space	\$ 100,000.00			\$ 100,000.00	0030-180-175-0403			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	416	25-ATM-2018	Gerow Land Purchase	\$ 2,500,000.00	\$ (2,135,900.00)	\$ (364,100.00)	\$ -		issued 06/20/19			\$ 350,000.00		
within levy	402	07-ATM-2019	Park Improvements, Gerow	\$ 600,000.00			\$ 600,000.00	0030-122-123-0402			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			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			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		within levy	358	31-ATM-2014	141 Keyes Road Renovations (DPLM)	\$ 600,000.00	\$ (200,000.00)	\$ -	\$ 400,000.00	0030-197-197-0358				\$ 400,000.00		
within levy	377	24-ATM-2016	Public Safety Equipment, Fire Engine Refurbishment	\$ 150,000.00	\$ (138,000.00)	\$ (12,000.00)	\$ -	0030-220-220-0377	issued 06/20/19		within levy	377	24-ATM-2016	Public Safety Equipment, Fire Engine Refurbishment	\$ 150,000.00	\$ (138,000.00)	\$ (12,000.00)	\$ -	0030-220-220-0377				\$ 1,500,000.00		
within levy	391	46-ATM-2017	Cemetery Improvements	\$ 150,000.00	\$ (143,100.00)	\$ (6,900.00)	\$ -	0030-410-491-0391	\$94.1k Bond Issued 6/6/18; \$5.9k automatically rescinded		within levy	391	46-ATM-2017	Cemetery Improvements	\$ 150,000.00	\$ (143,100.00)	\$ (6,900.00)	\$ -	0030-410-491-0391				\$ 1,500,000.00		
Excluded	411	14-ATM-2019	Middle School Feasibility Study	\$ 1,500,000.00			\$ 1,500,000.00	0030-122-123-0411			Excluded	411	14-ATM-2019	Middle School Feasibility Study	\$ 1,500,000.00			\$ 1,500,000.00	0030-122-123-0411			\$ 1,500,000.00			
Enterprise	345	36-ATM-2012	Land Acquisition, WR Grace	\$ 600,000.00	\$ (584,500.00)	\$ (15,500.00)	\$ -	0062-460-460-0345	\$400K Bond Issued 5/21/15; \$12.5k Bond Issued 5/19/16; balance issued 06/20/19		Enterprise	345	36-ATM-2012	Land Acquisition, WR Grace	\$ 600,000.00	\$ (584,500.00)	\$ (15,500.00)	\$ -	0062-460-460-0345						
Enterprise	345	36-ATM-2012	Land Acquisition, WR Grace	\$ 600,000.00	\$ (584,500.00)	\$ (15,500.00)	\$ -	0060-440-440-0345	\$400K Bond Issued 5/21/15; \$12.5k Bond Issued 5/19/16; balance issued 06/20/19		Enterprise	345	36-ATM-2012	Land Acquisition, WR Grace	\$ 600,000.00	\$ (584,500.00)	\$ (15,500.00)	\$ -	0060-440-440-0345						
Enterprise	01-SMT-18		Land Acquisition, WR Grace	\$ 150,000.00	\$ (138,000.00)	\$ (12,000.00)	\$ -		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	350	48-ATM-2013	Telecommunications	\$ 1,000,000.00	\$ (938,000.00)	\$ (62,000.00)	\$ -	0073-000-000-0350						
Enterprise	380	28-ATM-2016	Water System Improvements, Water Treatment Plant	\$ 13,665,000.00	\$ -	\$ -	\$ 13,665,000.00	0061-450-450-0380			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	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	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	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	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			Enterprise	389	26-ATM-2017	Smart Grid Improvements	\$ 3,000,000.00	\$ -	\$ -	\$ 3,000,000.00	0062-460-460-0389						

# FY22 Financial Summary – Liabilities

## Major Liabilities Overview

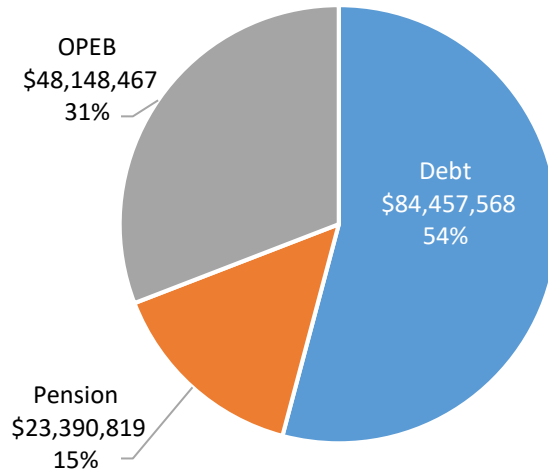
Concord’s major outstanding liabilities resulting from debt related to the issuance of bonds, pensions, and Other Post-Employment Benefits (OPEB).

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

Types of Liabilities:

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

**Major Liabilities as of June 30, 2020**  
(Overlapping with CCRSD Debt)



As of June 30, 2020, Concord’s total major liabilities were valued at \$155,996,854 with the majority of total obligations incurred by the General Fund.

**Major Liabilities (includes CCRSD) as of June 30, 2020**

	<u>Debt</u>	<u>Pension</u>	<u>OPEB</u>	<u>Total</u>
General Fund	\$33,874,251	\$16,914,354	\$35,674,994	\$86,463,599
Enterprise and Other	<u>\$12,508,389</u>	<u>\$4,125,660</u>	<u>\$2,934,307</u>	<u>\$19,568,356</u>
Total Direct Town Liabilities	\$46,382,640	\$21,040,014	\$38,609,301	\$106,031,955
CCRSO Assessment @76.10	<u>\$38,074,928</u>	<u>\$2,350,805</u>	<u>\$9,539,166</u>	<u>\$49,964,899</u>
<b>Total</b>	<b><u>\$84,457,568</u></b>	<b><u>\$23,390,819</u></b>	<b><u>\$48,148,467</u></b>	<b><u>\$155,996,854</u></b>

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.

# FY22 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.

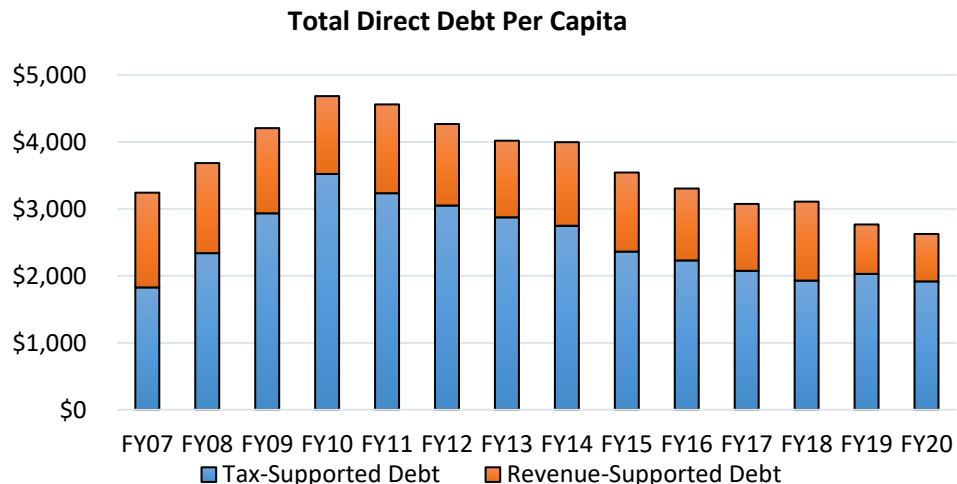
All borrowed funds are guaranteed by the full faith and credit of the Town, but borrowing for enterprise-related projects are expected to be repaid from enterprise user fees rather than from tax-supported resources. Furthermore, some tax-supported debt-funded projects are voted on by the electorate as 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, 2020, 74% of the borrowed principal will be repaid within 5 years and 100% will be repaid within 10 years. Tax-supported excluded debt has a longer repayment schedule, since almost all of this debt is for the construction of new school buildings that have a long useful life and the cost should be amortized over a longer time. A similar generational matching policy is applied to enterprise debt, employed for relatively long-lasting capital projects. This chart does not show the overlapping debt that the Town is responsible for due to the CCRSD assessment.

Outstanding Principal and Percent of Debt to be retired for debt issued as of June 30, 2020								
Paid Down Percentage Starting on June 30, 2020	Tax-Supported Debt				Enterprise and Other Debt		Total Debt	
	Within Limit		Excluded		Outstanding Principal	%	Outstanding Principal	%
	Outstanding Principal	%	Outstanding Principal	%				
On 6/30/20	\$16,156,000		\$17,718,251		\$12,508,389		\$46,382,640	
In 5 years	\$4,170,000	74%	\$6,403,806	61%	\$3,270,809	74%	\$13,844,615	70%
In 10 Years	\$0	100%	\$0	100%	\$332,740	97%	\$332,740	99%
In 15 Years	\$0	100%	\$0	100%	\$166,370	99%	\$155,370	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.



# FY22 Financial Summary – Liabilities

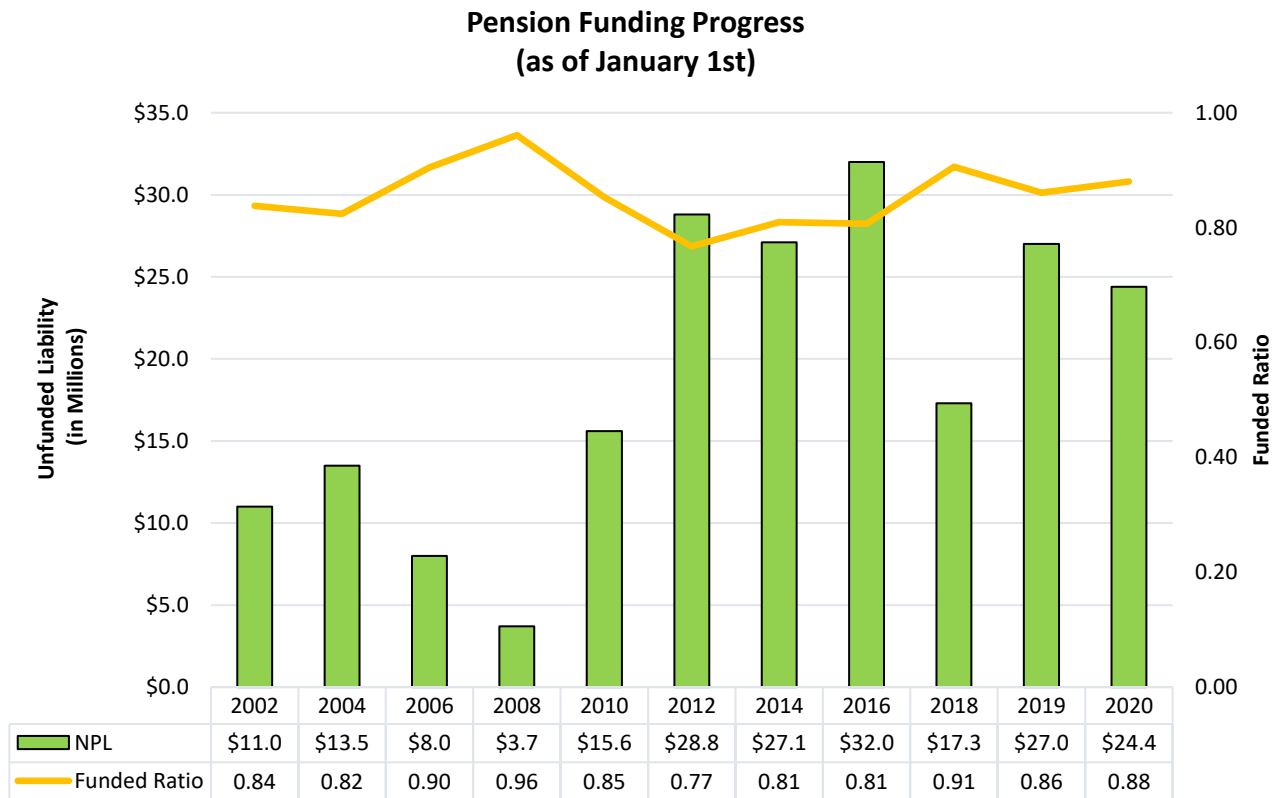
## Pension

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

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

As of January 1, 2020, the Town’s Total Pension Liability is estimated at \$209,124,598 and the Plan Fiduciary Net Position is 184,762,608, which results in a Net Pension Liability of \$24,361,990. The funded ratio (FNP / TPL) is 88.3%. After subtracting the share for CCRSD (\$3,089,100) and Concord Housing Authority (\$233,875), the Town’s direct NPL is \$21,039,014.

The Town’s Funding Schedule for the Concord Contributory Retirement System projects full funding status by fiscal year 2030. To achieve this goal, the FY22 General Fund appropriation is proposed to be \$3,412,844. A discount rate of 6.75% is assumed in the actuarial analysis for the January 1, 2020 valuation.



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.

# FY22 Financial Summary – Liabilities

## Other Post-Employment Benefits (OPEB)

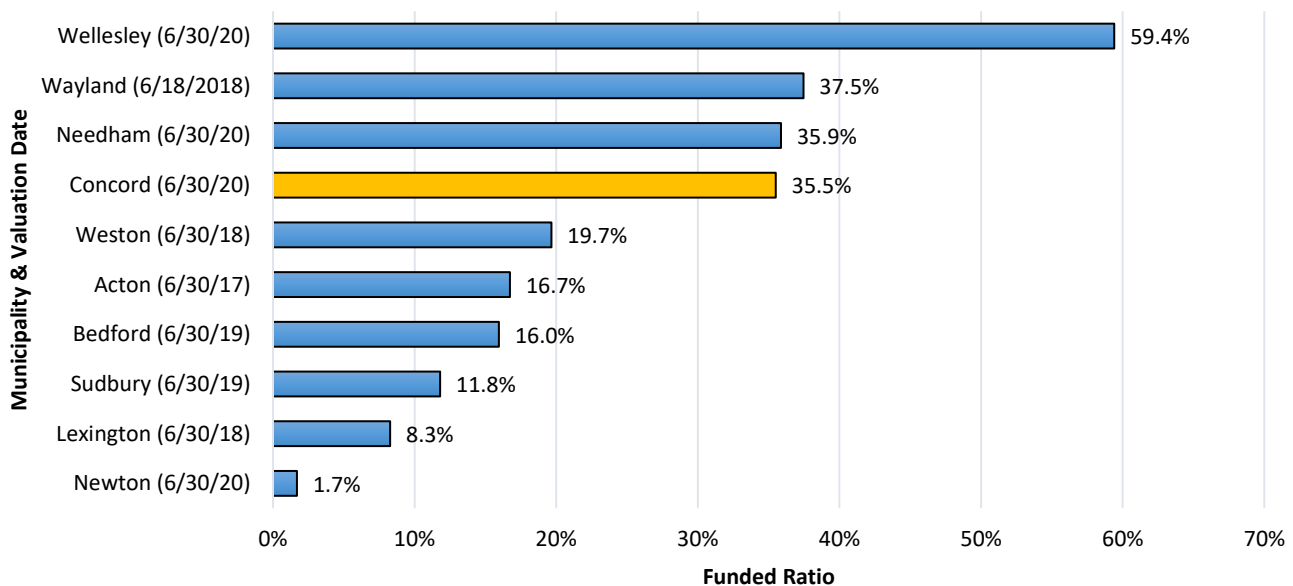
Other Post-Employment Benefits (OPEB) consists of health care and other benefits for retirees, spouses, and survivors.

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, 2020, Concord’s Funded Ratio is 35.5%.

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

**OPEB Funded Ratios**  
(Based on PERAC and town websites as of 3/24/21)



As of the most recent actuarial study for a valuation date of June 30, 2020, the Net OPEB Liability (NOL) was \$38.6 million. The OPEB funded ratio was 35.5%. The funding schedule is a closed 30-year period beginning in FY09 and ending in FY39, and it assumes a level cash contribution amortization.

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 (7.6% of the NOL). Second, the amount appropriated for the costs associated with other covered Town Government employees has been sufficient to cover the Actuarially Determined Contribution, which is calculated to satisfy funding requirements for the current costs and for the amortized liability.

# FY22 Financial Summary – Liabilities

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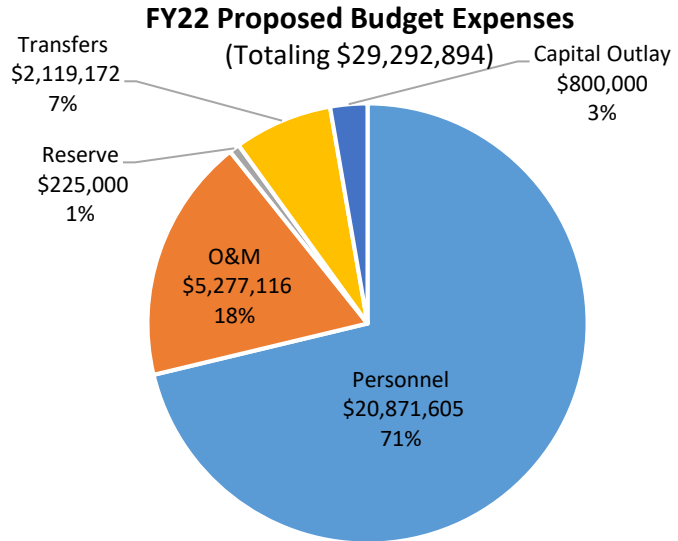
# Town Government

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# Town Government

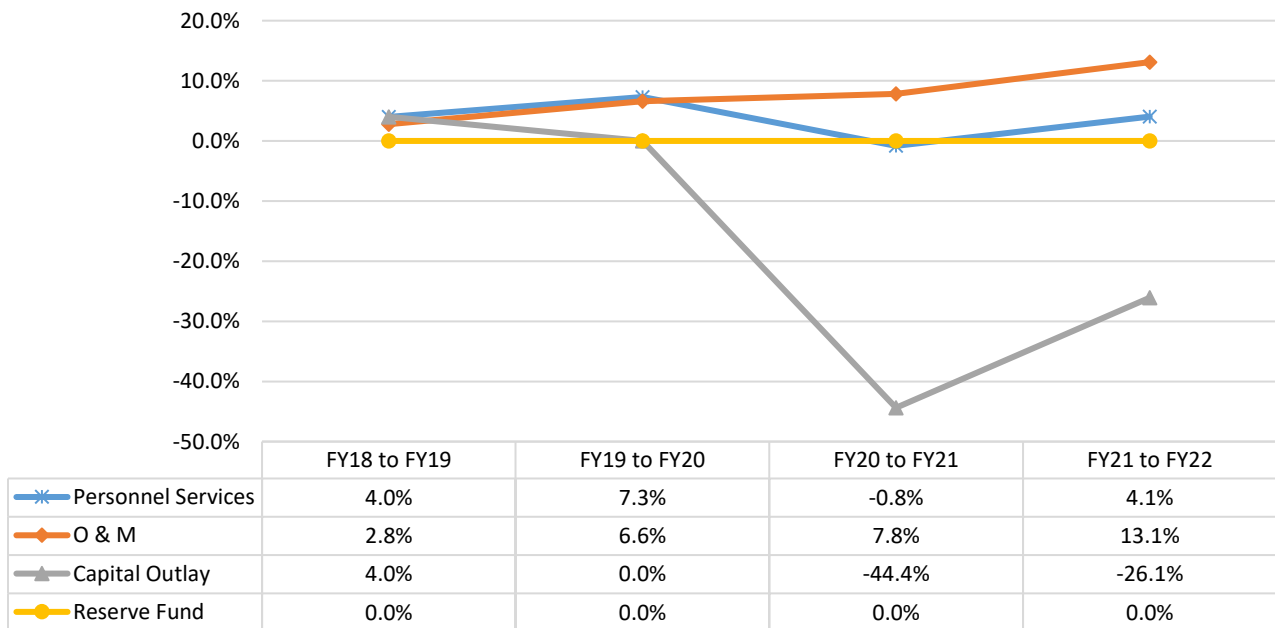
## Town Government Overview

The FY22 Town Government General Fund Appropriated Budget is \$26,373,722. After including funds transferred in by the Town’s Enterprise Funds, Special Revenue & Other Funds, and Local Receipts, the Total Budget is \$29,292,894. The budget proposes an \$878,543 or 4.1% increase in personnel services, a \$664,543 or 13.1% increase in operations and maintenance (O&M), and a decrease in capital outlay by \$281,855 or 26.1%. The FY22 Total Town Government Appropriation is proposed to increase by \$1,261,230 or 4.5% compared to FY21’s appropriation.



Over the last four fiscal years, Personnel Services has had continued increases until FY21’s budget was revised due to the COVID-19 pandemic. FY22’s budget proposes a 4.1% increase to support the Town’s personnel. Operations and maintenance over the same time has had fluctuated increases. FY22’s budget is proposed an increase of 13.1% due to rising costs associated with information technology, parking meter operational support, and

### Historical Changes to Budgeted Town Government Expenses



landscaping services. Capital Outlay maintained steady growth until FY20 where it was level funded compared to FY19. Due to financial constraints of the COVID-19 pandemic, Capital Outlay is proposed to decrease further with an additional 26.1% reduction compared to FY21’s adopted plan. The Reserve Fund continues to be level funded with no proposed change since FY2017’s budget.

# Town Government

## Town Government (Accounts 1 - 16) - Operating Expense Categories by Function

	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed
<b>General Government</b>				
Personnel	\$ 1,960,817	\$ 2,224,168	\$ 2,560,875	\$ 2,742,045
O&M	1,591,367	1,743,192	1,513,762	1,832,637
Capital	-	-	-	-
Reserve	-	-	-	-
Subtotal	\$ 3,552,184	\$ 3,967,361	\$ 4,074,637	\$ 4,574,682
<b>Finance</b>				
Personnel	1,739,191	1,779,004	1,991,466	1,849,177
O&M	408,744	362,116	428,883	422,682
Capital	-	-	-	-
Reserve	-	-	-	-
Subtotal	\$ 2,147,936	\$ 2,141,120	\$ 2,420,349	\$ 2,271,859
<b>Planning &amp; Land Management</b>				
Personnel	1,415,919	1,440,896	1,599,653	1,654,167
O&M	251,752	222,692	278,562	277,913
Capital	-	-	-	-
Reserve	-	-	-	-
Subtotal	\$ 1,667,671	\$ 1,663,588	\$ 1,878,215	\$ 1,932,080
<b>Human Services</b>				
Personnel	2,248,717	2,349,689	2,850,875	2,743,259
O&M	803,871	523,132	641,597	681,087
Capital	-	-	-	-
Reserve	-	-	-	-
Subtotal	\$ 3,052,588	\$ 2,872,821	\$ 3,492,472	\$ 3,424,346
<b>Public Safety</b>				
Personnel	8,578,417	9,374,719	9,927,279	9,818,937
O&M	836,916	779,401	696,351	1,163,771
Capital	-	-	-	-
Reserve	-	-	-	-
Subtotal	\$ 9,415,333	\$ 10,154,120	\$ 10,623,630	\$ 10,982,707
<b>Public Works</b>				
Personnel	2,472,099	2,698,180	3,023,690	2,950,560
O&M	1,262,830	1,263,339	1,461,052	1,346,660
Capital	920	14,696	40,000	-
Reserve	-	-	-	-
Subtotal	\$ 3,735,849	\$ 3,976,215	\$ 4,524,742	\$ 4,297,220
<b>Unclassified &amp; Joint</b>				
Personnel	362,500	407,262	(299,236)	775,000
O&M	10,000	10,000	10,000	10,000
Capital	-	-	-	-
Reserve	225,000	-	225,000	225,000
Subtotal	\$ 597,500	\$ 417,262	\$ (64,236)	\$ 1,010,000
<b>Town Government Total</b>	<b>\$ 24,169,060</b>	<b>\$ 25,192,487</b>	<b>\$ 26,949,809</b>	<b>\$ 28,492,894</b>

# 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.
    - Direct Pay – Due to change in accounting practices, expenses normally supported by an appropriation will be removed and charged directly to their funding sources.
  - *Capital*
    - Capital Outlay – Items that are commonly estimated to be \$5,000 and have a useful life of at least two years and purchased through General Fund outlay.

# Town Government

- Borrowed Funds – Items that are estimated to be over \$100,000 and have a useful life 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.

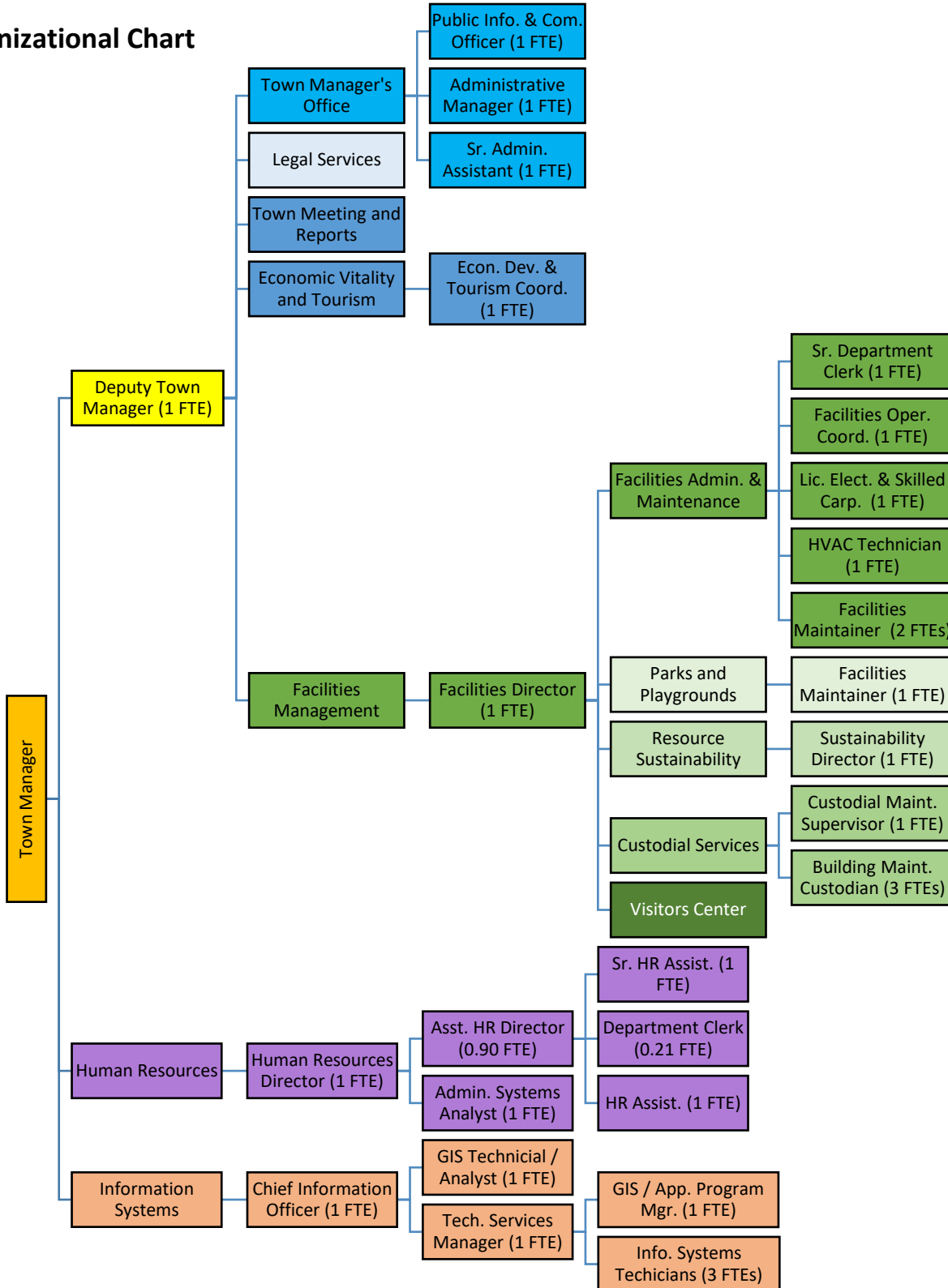
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# General Government

## Mission Statement

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

## Organizational Chart



# General Government

## Responsibilities

**Town Manager's Office:** The Town Manager's Office provides support to the Town Manager, Deputy Town Manager and Select Board by assisting in 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. The Division also includes funding for the operation and maintenance of three Town facilities: Town House, 55 Church Street, and 37 Knox Trail. *Town House* near Concord Center houses the Town Manager's Office, Human Resources, and Finance Department. *55 Church Street* located West Concord is primarily used 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* provides space for the School Transportation Department and the Regional Housing Service Office (RHSO), which provides housing services for Concord and 12 other communities. Additionally, the Town's historical and vital records are stored there and managed by the Office of the Town Clerk and the Town Archivist.
- **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.
- **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.

## 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.

# General Government

## Information Systems

**Information Systems:** The Information Technology department’s mission is threefold:

- (1) To provide both strategic technology vision and leadership to the Town of Concord;
- (2) To provide secure, reliable information systems and technology to support all Town entities; and
- (3) To work with all departments and enterprises to support and improve business functions through the adoption and advancement of technology.

# General Government

## 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

- ☑ Sustained Town business operations during the COVID-19 pandemic by deploying strategies and technology, which allowed for increased telework for departments.
- ☑ Worked to disseminate information about the COVID-19 virus to inform the community through Concord's website. In addition, emails, social media, and cable access channels were used to disperse information campaigns and infographics on COVID-19 safety.
- ☑ Formed a town-wide Emergency Management Team to foster strategic and comprehensive planning efforts related to the vaccination of residents and creation of several regional vaccination clinics.
- ☑ Compiled and edited various town reports, warrants, budget books, and press releases.
- ☑ Maintained Town website and social media sites; updated COVID-19 section daily to ensure accurate and timely information was available for residents and businesses.
- ☑ Coordinated tourism, planning, and economic development efforts town-wide in order to properly and safely encourage visitors to Concord and provide a sense of 'community' during the pandemic.

### Economic Vitality and Tourism

- ☑ Launched a new website, [visitconcord.org](http://visitconcord.org), dedicated to tourism and economic vitality. After deployment, the site boasted over 5,000 page-views in 2019 and saw over 35,000 views in 2020.
- ☑ Implemented a press recognition program with targeted advertisements on WBZ Things to do, Group Tour Magazine, Yankee Magazine, and the Concord Journal, which had a potential to reach a combined audience of over 1 million people.
- ☑ Tour Programs: Launched 6 new tours in 2020. Tours included 3 Cemetery Tours, Winter Amble Tour, Family Concord History Tour, African American Bike Tour, Indigenous People's Tour as well as private

# General Government

custom tours resulting in revenue exceeding 2019's levels. These events provided socially distanced outdoor activities to meet every visitor's needs.

- ☑ Social Media: The [Facebook account](#) for the Concord Visitors' Center grew from 25 to 360 followers and post engagement grew by over 150%. Started an [Instagram account](#) that is growing steadily due to contests and cross promotions.
- ☑ Partnerships: Created new alliances within the tourism community resulting in a monthly Tourism Huddle meeting with stakeholders from retail, attractions, historic homes, hotels, residents, the Concord Chamber of Commerce, Concord Business Partnership, and Concord Together. These relationships helped develop new tours with the Concord Museum, National Park Service (NPS), and the Robbins House as well as with retailers. The Division also collaborated with many Town departments like Planning to research and apply for grants to help both the business and tourism communities.
- ☑ Economic Vitality: Supported the business community by assisting with grant applications and creating a business newsletter and page on [visitconcord.org](#) to collect COVID-19 related support services. The Division also supported the process of outdoor dining, sidewalk sales, and 3 drive-in movie events. With Concord Together, the Town conducted two successful eat, shop, dine local campaigns via a passport program, signage, and information sharing via the Visitors' Center.
- ☑ 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.

## Facilities Administration

Over the course of FY2020, Facilities Administration coordinated several facilities related projects. These projects included:

- ☑ Town House First Floor Renovations: Interior renovation to improve the private office space and the public service area. It also modified office density and employee circulation to meet social distancing guidelines.
- ☑ Gerow Park Phase 1 Park Improvements: The scope of work of this project consisted of utility and drainage improvements and the installation of a new access drive and parking, new walking paths, and landscape plantings. The project also includes a timber picnic pavilion, a covered walkway, and restroom building.
- ☑ White Pond Improvements: The goal of this project is to provide necessary site improvements and modifications for drainage and erosion control, stormwater management, and accessibility compliance to the beach.
- ☑ Harvey Wheeler Community Center: The exterior renovation of the entrance plaza, pedestrian stairs, and ramp will improve accessibility to the building. The interior retrofit the administration workspace, rearrange the layout of existing offices and create a new office to comply with social distancing protocols.
- ☑ Public Works Park and Tree Division Interior: Work at 133 Keyes Road includes an expansion of the breakroom, a reorganized storage area, and a renovated office.
- ☑ 141 Keyes Road HVAC: Replaced existing HVAC system with ductless split system with cassette evaporators and new condensers, air source heat pumps, and an energy recovery ventilator.

# General Government

## Resource Sustainability

- ☑ Completed the Town’s first comprehensive climate action and resilience plan, *Sustainable Concord*, a roadmap for how Concord will take action in the next 5 years to make progress toward our climate goals including 22 priority actions and three leadership priorities.
- ☑ Hosted a University of New Hampshire (UNH) Sustainability Fellow in collaboration with the Department of Planning and Land Management resulting in a *Guide for Sustainability in Historic and Older Homes*.
- ☑ Adopted an electric-first sustainable fleet policy to accelerate adoption of electric vehicles in the town’s fleet and purchased several new electric fleet vehicles with support from the state’s EVIP grant program.
- ☑ Opted-in to the state’s Property Assessed Clean Energy (PACE) program to provide commercial property owners access to third-party financing for energy improvements.
- ☑ Expanded community engagement around sustainability with release of “Your Sustainable Home Now!” brochure, historic homes guide, Sustainable Concord Dashboard and blog, and monthly newsletter.
- ☑ Partnered with Concord Free Public Library to develop programming for Climate Preparedness Week.

## Human Resources

- ☑ Developed plans, policies, and communications related to decreasing the potential for workplace exposure to the virus, lowering the impact on operations, addressing anticipated staff absences, addressing temporary remote work and pay provisions, and responding to anticipated employee benefit needs.
- ☑ Assisted employees with concerns about potential COVID-19 exposure, quarantine requirements due to actual COVID-19 exposure or travel, and issues related to caring for family members. Assisted managers in addressing employee needs on a case-by-case and legally sound basis, balancing the Town’s operational needs with the goal of providing a supportive workplace.
- ☑ Completed development of paperless enrollment process for all insurance plans; established carrier connections for full-cycle communications systems that reduced paper and increased efficiency.
- ☑ Created electronic signature / approval procedures for various personnel-related status changes and requests.
- ☑ Recruited and assisted in the Town Manager’s selection of a new Chief Information Officer; guided 85 other recruitment, hiring, and promotional processes.

## Information Systems

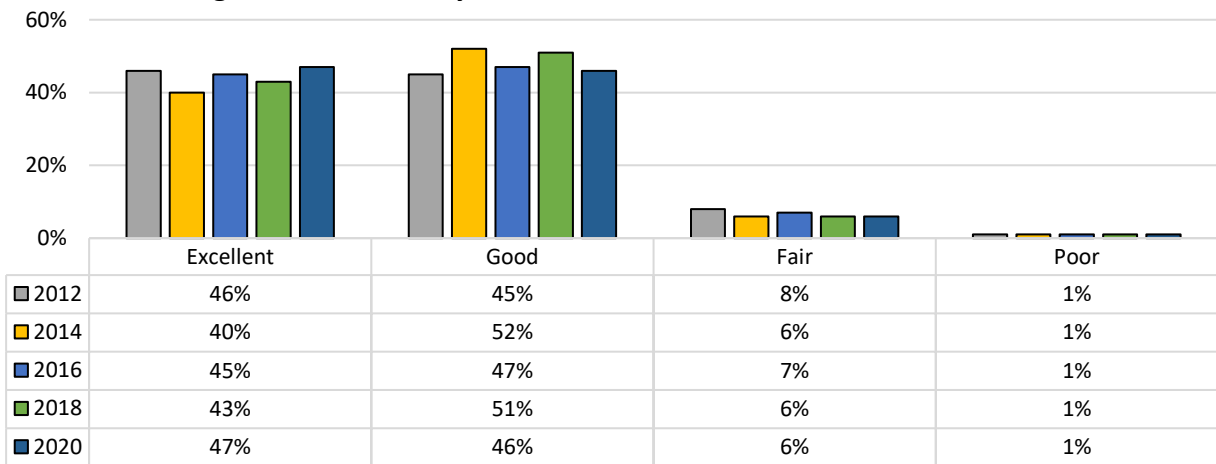
- ☑ Completed virtual server upgrade that added processing power, storage and resilience to the Town’s primary and secondary data centers.
- ☑ Continued GIS Server planning and development to update Assessing parcel information monthly.
- ☑ Maintained planned improvement and replacement cycle programs for 400 town-wide workstations.
- ☑ Adopted policies and procedures to achieve compliance with cybersecurity frameworks.

# 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 2012, 9% of respondents felt that the services the Town provides were “Fair” or “Poor”. Otherwise, that percentage is generally 7%. In 2020, 93% of residents rated their municipal government services as “Excellent” or “Good”.

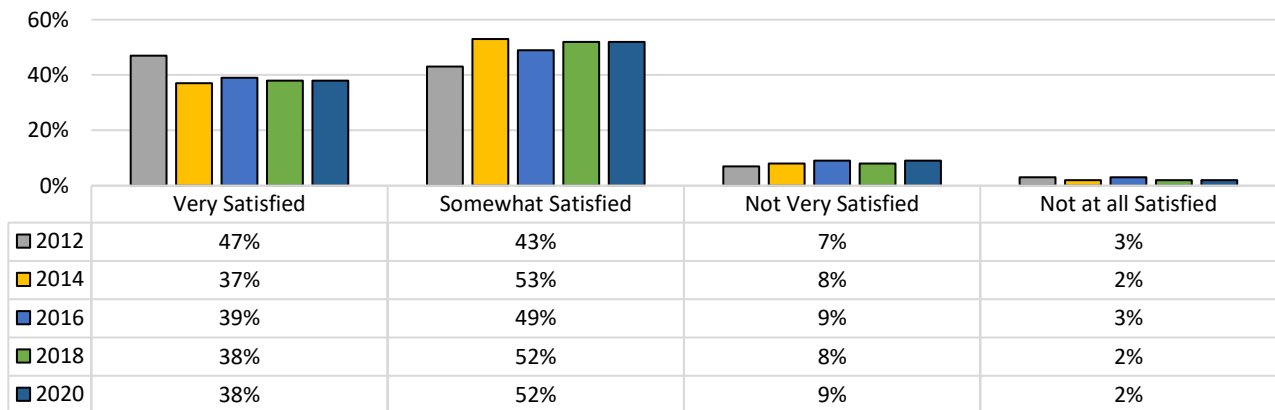
**Rating of Overall Quality of Services from Town Government**



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.”

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.

**Satisfaction with Services in Relation to Taxes Paid**



# 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

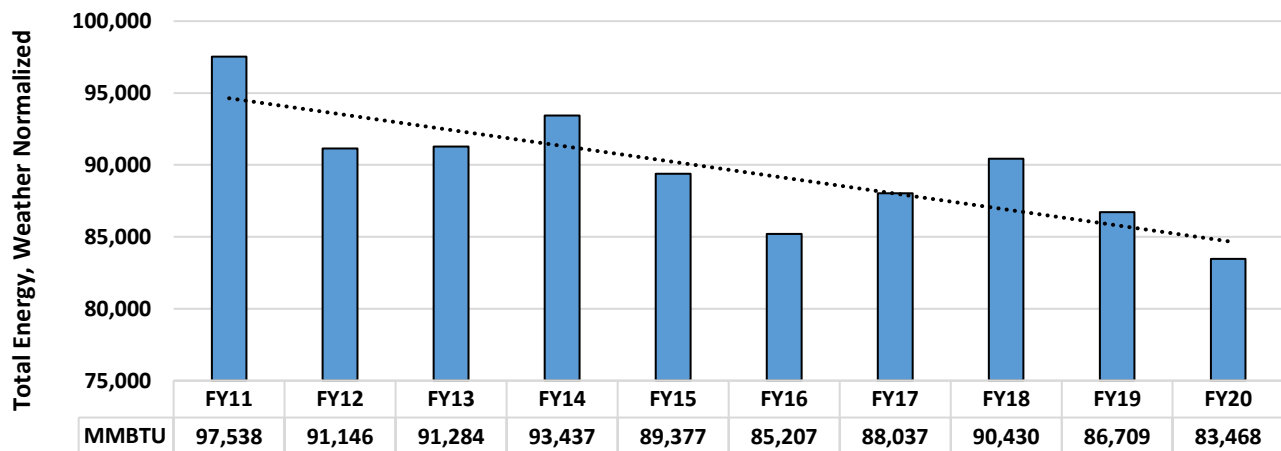
# General Government

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	
<b>Total</b>			<b>\$ 48,488,891</b>	<b>\$ 969,778</b>	
<b>Total Supported Fully or Partially Funded by the General Fund:</b>					<b>\$ 505,305</b>

## 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.

### Total Municipal Energy Use



In addition, sustainability efforts are also funded by a number of grant programs. In FY20, the Division continued work funded by an MVP Action Grant for a tree resilience project. Sustainability and Facilities staff completed projects funded by DOER Green Communities to improve energy efficiency in town buildings and installed Electric Vehicle (EV) charging stations. Concord also received funding through the MassEVIP program for the purchase of electric fleet vehicles.

# General Government

## 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	\$379,462	\$729,462	\$629,462
FY20	\$250,000	\$291,000	\$541,000	\$537,452
FY21	\$344,585			

## Human Resources

Throughout the pandemic, Human Resources (HR) spent considerable time developing, implementing and communicating new workplace protocols and policies designed to protect the well-being of employees and their families while also ensuring critical town services. While executing new protocols for our own operations, HR staff also worked with other departments to determine which employees were considered essential for on-site work, address questions about remote work, and communicate with employees about impacts on their jobs. Temporary pay provisions to address various pandemic-related situations were quickly put in place. To ensure a safe workplace for all, HR staff also worked with the Senior Management Team and the Town’s Reopening Task Force to develop a new workplace safety policy, APP 64, in accordance with guidelines provided by the Commonwealth of Massachusetts and the CDC. The HR Department website and Employee Self-Service Portal were updated with COVID-19 related resources for employees. HR staff assisted with administration and communication related to the furlough of approximately 100 Recreation division employees, coordinated with benefit providers to implement temporary policy provisions that allowed employees and their families to obtain needed benefits, and implemented the provision of a new federal law, the Families First Coronavirus Response Act.

Hiring was lower in 2020 due to the pandemic, but HR staff still managed 85 recruitments and new appointments and processed 1,798 applications for employment. HR staff managed 67 leaves of absence in accordance with the Family and Medical Leave Act and/or medical leave policies, in addition to COVID-19 related requests. HR responded to numerous unemployment claims, processed 26 work-related injury cases, and coordinated approximately 50 random DOT-required drug and alcohol tests. 16 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. The HR Director assisted in the negotiation of four 1-year union contracts (all negotiated remotely) and the HR team helped to implement new salary increase provisions for employees covered by a collective bargaining agreement as well as non-unionized staff.

HR staff coordinated several training initiatives in 2020, including virtual policy orientations for 45 new employees, virtual harassment and workplace violence prevention trainings for 23 new employees, and training for administrators of the new Cornerstone Learning Management System. New supervisors, either newly hired or new to a supervisory role, received additional training on employment law and performance management. HR staff also ensured that all new employees were advised of required Massachusetts conflict of interest law training.

# General Government

## Information Systems

The Information Technology department continues on with its mission of supporting other Town departments with their technology needs as well as providing key strategic technological guidance and vision Town-wide. Partly to keep up with our annual replacement schedule and partly due to the COVID-19 pandemic necessitating a shift to temporary remote work, the department replaced or added 128 systems in FY21, with an additional 60 machines targeted for deployment before 7/1/2021. This project has kept us busy while we also work toward the creation and adoption of internal policies and a cybersecurity framework.

In the current fiscal year, we also replaced the server and storage components that comprise the Town's robust virtual server environment. Hosting over 60 mission-critical assets, this is the backbone to Concord's application and management framework. The project required research, design and implementation work from internal staff and our managed service provider. In addition to adding more raw computing power and additional storage, it was designed with resilience in mind, allowing an automatic failover if resources became unavailable.

Through several key partnerships, we were able to turn on our electronic permitting system for external users to begin and track their applications in the following departments:

- Building
- Health
- Fire
- Engineering

To date over 2,000 applications have been entered, and we continue regular meetings with stakeholders and the vendor that created and supports the software to ensure both internal and public users of the system have the best experience possible.

Concord Town Meeting approved the Technology Improvement Fund to support the work the Senior Management Team is doing to achieve strategic improvement objectives. The Chief Information 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 subsequent fiscal years.

# General Government

## FY22 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 the Senior Management Team 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 Administration

- 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.
- 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.

# General Government

## 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 FY2022.

## Human Resources

- Assist Senior Managers in planning and implementing the Town's reopening of offices and developing new policies related to remote work; support individual employees by providing guidance and addressing related barriers and concerns.
- Coordinate a comprehensive study of the Town's classification and compensation of non-union positions to evaluate internal equity and external competitiveness, and to aid in attracting and retaining highly competent staff.
- Promote ongoing management-level discussions and provide employee education opportunities related to diversity, equity and inclusion.
- Evaluate and modify recruitment, hiring, and promotional policies and practices as needed to reduce biases and improve equity and inclusion.
- Increase utilization of learning management software to enhance business practices and promote a culture of learning.

## Information Technology

- Dramatically improve Concord's cybersecurity posture by increasing the weighted score on the next National Cybersecurity Review.
- Begin working on the financial software overhaul / migration by finishing procurement and having a project plan in place.
- Fully staff the department with 3 Information System Technicians and other needed staff members as budgeted.

# General Government

## 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 conform with sustainability principles.

### Economic Vitality and Tourism

- ⇒ Renew and improve Concord's village centers as vital pedestrian-friendly, economic and, social hubs that enable community engagement on a wide scale.
- ⇒ Ensure that Concord is recognized as a supportive community for businesses and entrepreneurs to grow or start ventures in Town.
- ⇒ Establish a central transportation planning function within the Town government 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 Administration

- ⇒ 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.

# General Government

## Human Resources

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

## Information Technology

- ⇒ Develop and maintain a full suite of policies and procedures along with a plan for revisiting them annually and sharing them interdepartmentally.
- ⇒ Create a long-term plan for cloud-based vs. on-site management of information technology infrastructure.
- ⇒ Find new ways to streamline processes and workflows in all Town departments.

# General Government

## Personnel Summary

General Government		FY21	FY21	FY22	FY22		Δ
		FTE	Budgeted	FTE	Proposed	FTE	\$
No.	Division						
1a	Town Manager	5.88	\$ 664,497	6.00	\$ 671,994	0.13	\$ 7,497
1b	Human Resources	4.01	384,122	5.11	462,956	1.10	78,834
1c	Information Systems	5.75	623,976	6.75	616,447	1.00	(7,529)
1d	Town Meeting & Reports	0.00	19,025	0.00	19,176	0.00	151
1f	Economic Vitality & Tourism	1.52	92,400	1.52	126,000	0.00	33,600
1g	Facilities Administration	10.50	621,781	9.00	714,079	-1.50	92,299
1h	Parks & Playgrounds	1.00	52,082	1.13	63,107	0.13	11,026
1i	Resource Sustainability	1.00	102,992	1.00	104,249	0.00	1,257
1j	Visitors' Center	0.00	-	0.00	-	0.00	-
2a	Legal Services	0.00	-	0.00	-	0.00	-
<b>General Government Total</b>		<b>29.65</b>	<b>\$ 2,560,875</b>	<b>30.50</b>	<b>\$ 2,778,009</b>	<b>0.85</b>	<b>\$ 217,134</b>

# General Government – Town Manager’s Office

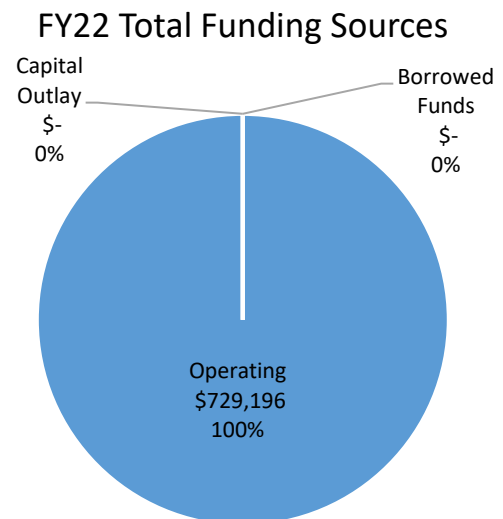
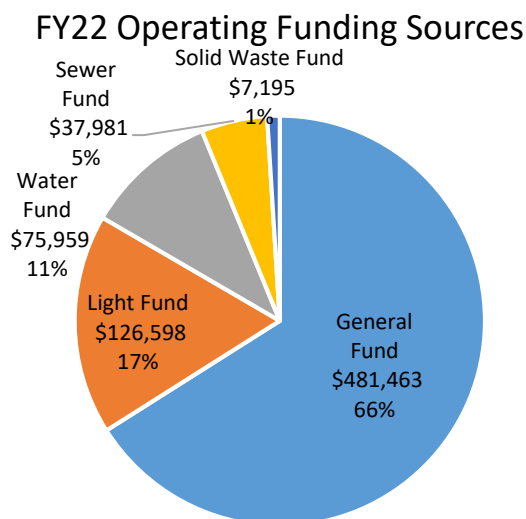
## FY22 Budget Highlights

The FY22 Town Manager’s Office total operating appropriation is proposed to decrease by 0.7% or \$5,152 compared to FY21. The Enterprise Funds are proposed to contribute 34.0% of expenditures for services provided by staff while the General Fund is to support 66.0% or \$481,463 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Town Manager's Office</b>					
<b>Operating</b>					
Personnel Services	\$ 609,252	\$ 592,807	\$ 664,497	\$ 671,994	\$ 671,994
Purchased Services	28,164	17,865	35,351	26,644	26,644
Supplies	6,582	8,399	12,450	8,675	8,675
Other Charges	19,083	38,368	22,050	21,883	21,883
<b>Subtotal</b>	<b>\$ 663,080</b>	<b>\$ 657,439</b>	<b>\$ 734,348</b>	<b>\$ 729,196</b>	<b>\$ 729,196</b>
<b>Total Operating Expense</b>	<b>\$ 663,080</b>	<b>\$ 657,439</b>	<b>\$ 734,348</b>	<b>\$ 729,196</b>	<b>\$ 729,196</b>
<b>Capital</b>					
Capital Outlay	\$ 6,293	\$ 5,516	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 6,293</b>	<b>\$ 5,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 669,373</b>	<b>\$ 662,955</b>	<b>\$ 734,348</b>	<b>\$ 729,196</b>	<b>\$ 729,196</b>

## Division Funding Sources



# General Government – Human Resources

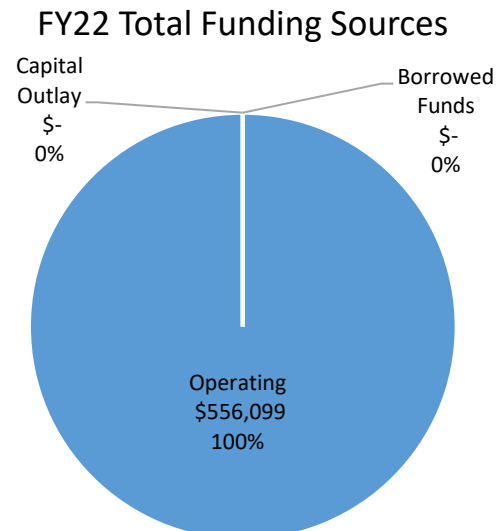
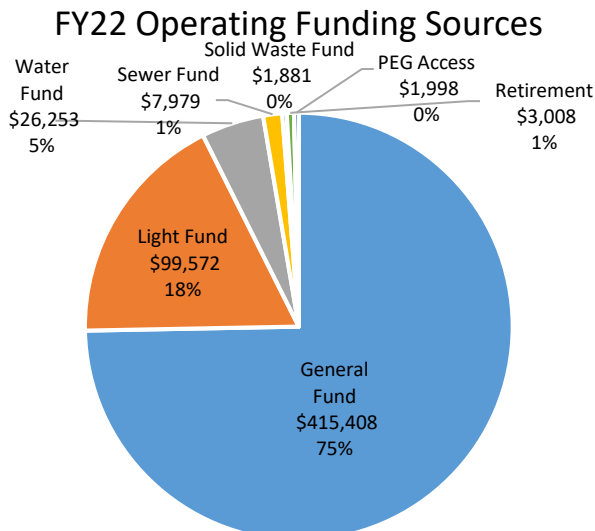
## FY22 Budget Highlights

The FY22 Human Resources total operating appropriation is proposed to increase by 16.2% or \$77,477 compared to FY21. This increase is due to proposed transfer of the Administrative Systems Analyst (\$68,530) from Finance and the addition of a part-time office clerk (\$8,947). The recommended budget includes \$140,691 in funding from Enterprise Funds and Local Receipts due to services provided by staff. The General Fund is proposed to support 74.7% or \$415,408 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Human Resources</b>					
<b>Operating</b>					
Personnel Services	\$ 367,995	\$ 386,509	\$ 384,122	\$ 469,669	\$ 462,956
Purchased Services	57,534	28,308	74,125	74,825	74,825
Drug/Alcohol Testing	2,775	2,804	3,340	3,396	3,396
Supplies	3,238	1,976	3,225	3,100	3,100
Other Charges	11,527	11,234	13,810	13,520	13,520
Less: Direct Pay	-	-	-	(1,698)	(1,698)
<b>Subtotal</b>	<b>\$ 443,069</b>	<b>\$ 430,831</b>	<b>\$ 478,622</b>	<b>\$ 562,812</b>	<b>\$ 556,099</b>
<b>Total Operating Expense</b>	<b>\$ 443,069</b>	<b>\$ 430,831</b>	<b>\$ 478,622</b>	<b>\$ 562,812</b>	<b>\$ 556,099</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ 43,448	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 43,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 443,069</b>	<b>\$ 474,279</b>	<b>\$ 478,622</b>	<b>\$ 562,812</b>	<b>\$ 556,099</b>

## Division Funding Sources



# General Government – Information Systems

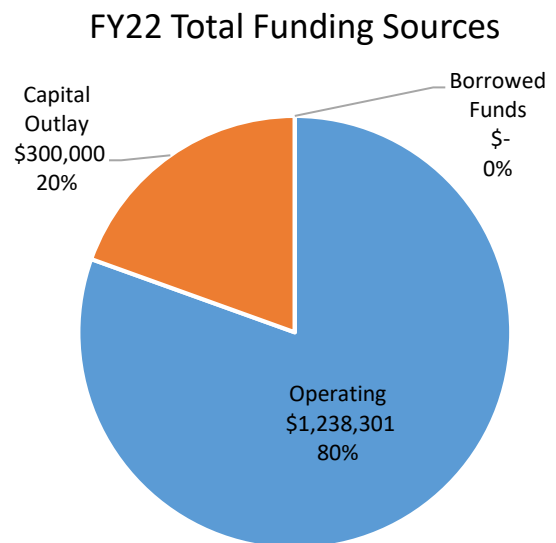
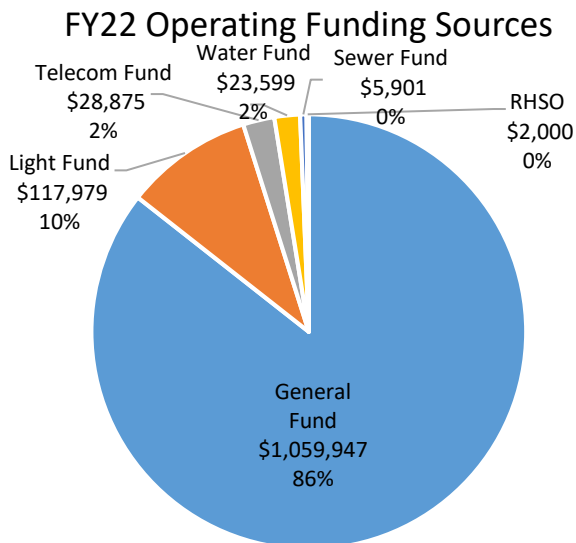
## FY22 Budget Highlights

The FY22 Information Systems total operating appropriation is proposed to increase by 13.5% or \$147,725 compared to FY21. The increase is primarily due to a \$153,950 growth in Purchased Services expenditures related to computer software maintenance. Proposed Capital Outlay includes \$300,000 for the Town’s Information Technology Fund. With an allocation from the Light, Telecommunications, Water, and Sewer Funds as well as the RHSO of \$178,354 for services provided by staff, the General Fund is proposed to support 85.6% or \$1,059,947 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Information Systems</b>					
<b>Operating</b>					
Personnel Services	\$ 422,256	\$ 395,901	\$ 623,976	\$ 616,447	\$ 616,447
Purchased Services	430,773	512,913	439,250	712,154	595,154
Supplies	18,972	48,473	25,150	69,700	26,200
Other Charges	726	2,413	2,200	500	500
<b>Subtotal</b>	<b>\$ 872,727</b>	<b>\$ 959,700</b>	<b>\$ 1,090,576</b>	<b>\$ 1,398,801</b>	<b>\$ 1,238,301</b>
<b>Total Operating Expense</b>	<b>\$ 872,727</b>	<b>\$ 959,700</b>	<b>\$ 1,090,576</b>	<b>\$ 1,398,801</b>	<b>\$ 1,238,301</b>
<b>Capital</b>					
Capital Outlay	\$ 106,457	\$ 114,179	\$ -	\$ 400,000	\$ 300,000
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 106,457</b>	<b>\$ 114,179</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 300,000</b>
<b>Total Division Expense</b>	<b>\$ 979,184</b>	<b>\$ 1,073,879</b>	<b>\$ 1,090,576</b>	<b>\$ 1,798,801</b>	<b>\$ 1,538,301</b>

## Division Funding Sources



# General Government – Town Meeting & Reports

## FY22 Budget Highlights

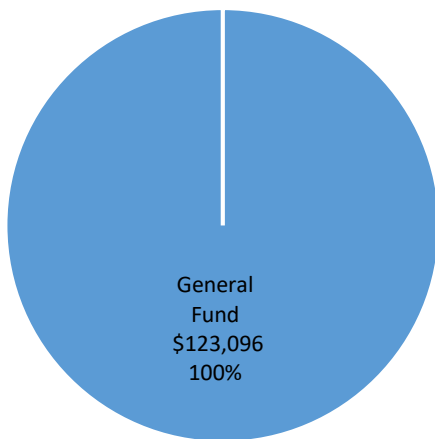
The FY22 Town Meeting & Reports total operating appropriation is proposed to increase by 21.6% or \$21,871 compared to FY21. The proposed budget includes \$104,986 in Personnel Services, Purchased Services, and Supplies for the annual town meeting as well as \$18,110 for the creation and publishing of the annual town report and other materials. The General Fund is proposed to support 100.0% or \$123,096 of planned expenditures.

## Division Financial Overview

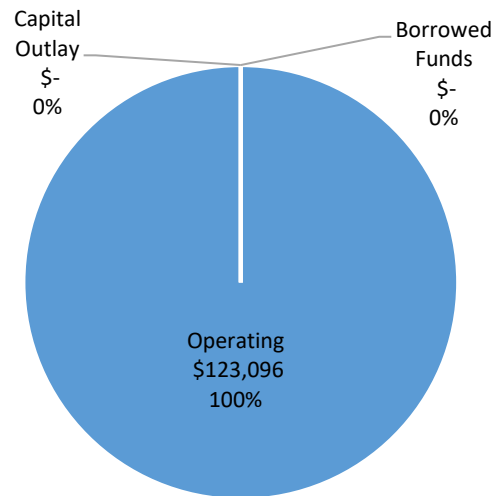
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Town Meeting &amp; Reports</b>					
<b>Operating</b>					
Personnel Services	\$ 13,746	\$ 4	\$ 19,025	\$ 19,176	\$ 19,176
Purchased Services	69,784	120,246	64,400	77,470	77,470
Supplies	1,717	-	17,800	26,450	26,450
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 85,247</b>	<b>\$ 120,250</b>	<b>\$ 101,225</b>	<b>\$ 123,096</b>	<b>\$ 123,096</b>
<b>Total Operating Expense</b>	<b>\$ 85,247</b>	<b>\$ 120,250</b>	<b>\$ 101,225</b>	<b>\$ 123,096</b>	<b>\$ 123,096</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 85,247</b>	<b>\$ 120,250</b>	<b>\$ 101,225</b>	<b>\$ 123,096</b>	<b>\$ 123,096</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# General Government – Economic Vitality & Tourism

## FY22 Budget Highlights

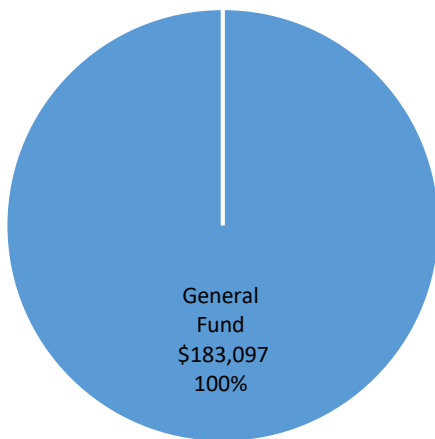
The FY22 Economic Vitality & Tourism total operating appropriation is proposed to increase by 62.9% or \$70,697 compared to FY21. The proposed budget proposes an \$11,000 increase in advertising to assist with promoting Concord and its businesses as well as \$48,000 for tour guides. The General Fund is proposed to support 100% or \$183,097 of planned expenditures.

## Division Financial Overview

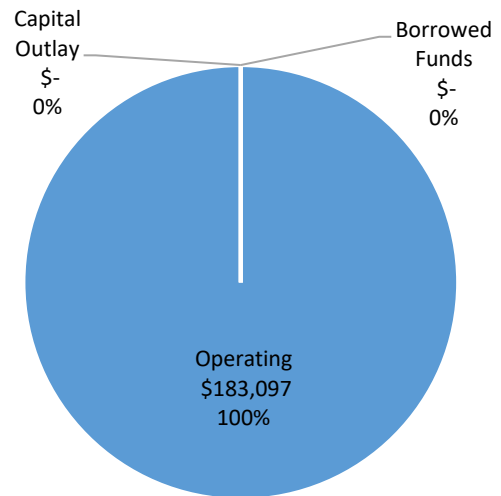
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Economic Vitality &amp; Tourism</b>					
<b>Operating</b>					
Personnel Services	\$ -	\$ 77,531	\$ 92,400	\$ 126,000	\$ 126,000
Purchased Services	4,519	8,651	20,000	48,962	48,962
Supplies	-	-	-	4,985	4,985
Other Charges	-	-	-	3,150	3,150
<b>Subtotal</b>	<b>\$ 4,519</b>	<b>\$ 86,181</b>	<b>\$ 112,400</b>	<b>\$ 183,097</b>	<b>\$ 183,097</b>
<b>Total Operating Expense</b>	<b>\$ 4,519</b>	<b>\$ 86,181</b>	<b>\$ 112,400</b>	<b>\$ 183,097</b>	<b>\$ 183,097</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 4,519</b>	<b>\$ 86,181</b>	<b>\$ 112,400</b>	<b>\$ 183,097</b>	<b>\$ 183,097</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# General Government – Facilities Administration

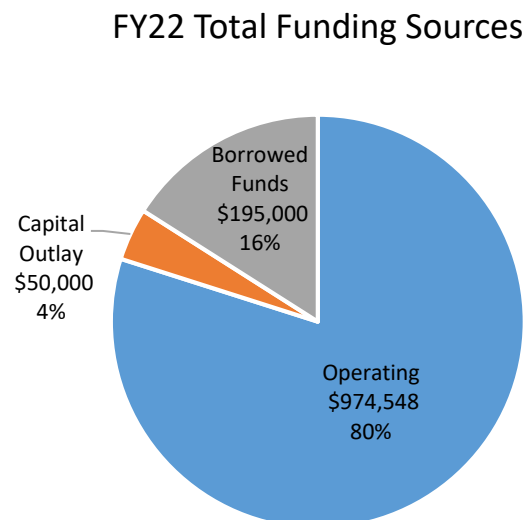
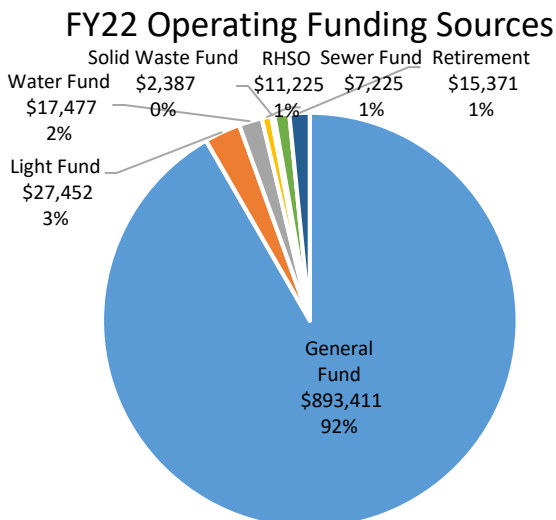
## FY22 Budget Highlights

The FY22 Facilities Administration total operating appropriation is proposed to increase by 9.5% or \$84,369 compared to FY21. This budget proposes additional reorganization and consolidation of resources into a centralized facilities unit from the Town House, 37 Knox Trail, and 55 Church Street. \$50,000 in capital outlay is proposed to be used for various building improvements in addition to \$195,000 in borrowed funds. The Enterprise Funds and Local Receipts are proposed to contribute 8.3% of expenditures due to their use of services and supplies provided by division staff. The General Fund is proposed to support 91.7% or \$893,411 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Facilities Administration</b>					
<b>Operating</b>					
Personnel Services	\$ 465,285	\$ 585,949	\$ 621,781	\$ 799,079	\$ 714,079
Purchased Services	207,061	216,735	198,378	227,958	227,958
Supplies	62,059	60,802	62,159	76,333	76,333
Other Charges	405	34,226	7,861	7,680	7,680
<i>Less: Direct Pay</i>	-	-	-	(51,502)	(51,502)
<b>Subtotal</b>	<b>\$ 734,809</b>	<b>\$ 897,712</b>	<b>\$ 890,179</b>	<b>\$ 1,059,548</b>	<b>\$ 974,548</b>
<b>Total Operating Expense</b>	<b>\$ 734,809</b>	<b>\$ 897,712</b>	<b>\$ 890,179</b>	<b>\$ 1,059,548</b>	<b>\$ 974,548</b>
<b>Capital</b>					
Capital Outlay	\$ 114,186	\$ 116,368	\$ 3,830	\$ 587,500	\$ 50,000
Borrowed Funds	-	-	-	1,380,000	195,000
<b>Subtotal</b>	<b>\$ 114,186</b>	<b>\$ 116,368</b>	<b>\$ 3,830</b>	<b>\$ 1,967,500</b>	<b>\$ 245,000</b>
<b>Total Division Expense</b>	<b>\$ 848,995</b>	<b>\$ 1,014,081</b>	<b>\$ 894,009</b>	<b>\$ 3,027,048</b>	<b>\$ 1,219,548</b>

## Division Funding Sources



# General Government – Parks & Playgrounds

## FY22 Budget Highlights

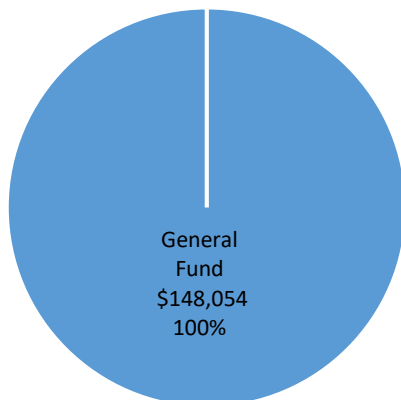
The FY22 Parks & Playgrounds total operating appropriation is to increase by 13.3% or \$17,397 compared to FY21. This budget includes 6-months of additional utility and maintenance expenditures to support Gerow Park’s operation as well as \$15,000 in grounds keeping supplies for use at all Town parks. The division also includes \$500,000 for White Pond improvements. The General Fund is proposed to support 100.0% or \$148,054 of planned expenditures.

## Division Financial Overview

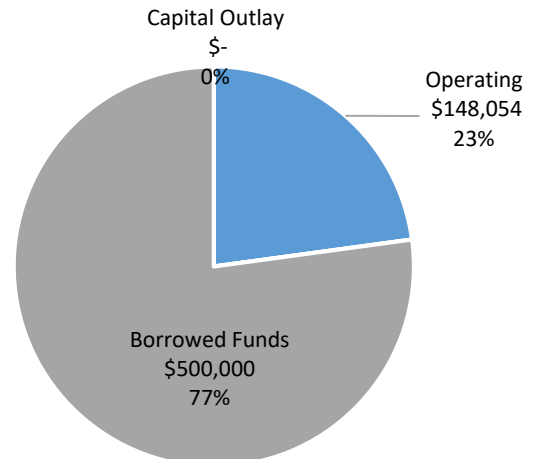
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Parks &amp; Playgrounds</b>					
<b>Operating</b>					
Personnel Services	\$ -	\$ 53,143	\$ 52,082	\$ 63,107	\$ 63,107
Purchased Services	-	4,296	36,245	63,337	63,337
Supplies	-	7,337	13,950	9,500	9,500
Other Charges	-	45,583	8,380	7,110	7,110
White Pond	-	-	20,000	2,500	2,500
Gerow Park	-	-	-	2,500	2,500
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 110,360</b>	<b>\$ 130,657</b>	<b>\$ 148,054</b>	<b>\$ 148,054</b>
<b>Total Operating Expense</b>	<b>\$ -</b>	<b>\$ 110,360</b>	<b>\$ 130,657</b>	<b>\$ 148,054</b>	<b>\$ 148,054</b>
<b>Capital</b>					
Capital Outlay	\$ -	14,500	-	-	-
Borrowed Funds	-	-	1,300,000	3,505,000	500,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 14,500</b>	<b>\$ 1,300,000</b>	<b>\$ 3,505,000</b>	<b>\$ 500,000</b>
<b>Total Division Expense</b>	<b>\$ -</b>	<b>\$ 124,860</b>	<b>\$ 1,430,657</b>	<b>\$ 3,653,054</b>	<b>\$ 648,054</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# General Government – Resource Sustainability

## FY22 Budget Highlights

The FY22 Resource Sustainability total operating appropriation is proposed to increase by 0.4% or \$669 compared to FY21. The proposed budget includes \$50,000 in required funding matches for various sustainability initiatives and grants. In addition, \$100,000 in capital outlay for the Electric Vehicle (EV) infrastructure. The General Fund is proposed to support 100.0% or \$162,949 of planned expenditures.

## Division Financial Overview

### Resource Sustainability

#### Operating

Personnel Services	\$ 81,623	\$ 132,325	\$ 102,992	\$ 104,249	\$ 104,249
Purchased Services	23,863	6,776	53,650	77,650	52,650
Supplies	4,349	1,056	1,338	1,250	1,250
Other Charges	2,188	4,592	4,300	4,800	4,800
Grants & Projects	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 112,024</b>	<b>\$ 144,749</b>	<b>\$ 162,280</b>	<b>\$ 187,949</b>	<b>\$ 162,949</b>

**Total Operating Expense \$ 112,024 \$ 144,749 \$ 162,280 \$ 187,949 \$ 162,949**

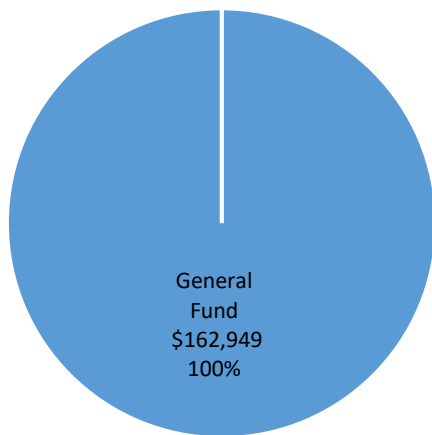
#### Capital

Capital Outlay	\$ 45,001	\$ 5,905	\$ 105,000	\$ 100,000	\$ 100,000
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 45,001</b>	<b>\$ 5,905</b>	<b>\$ 105,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

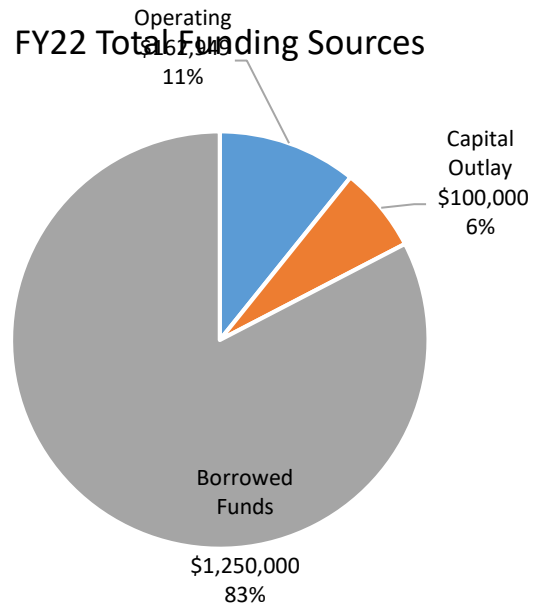
**Total Division Expense \$ 157,025 \$ 150,653 \$ 267,280 \$ 287,949 \$ 262,949**

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# General Government – Visitors’ Center

## FY22 Budget Highlights

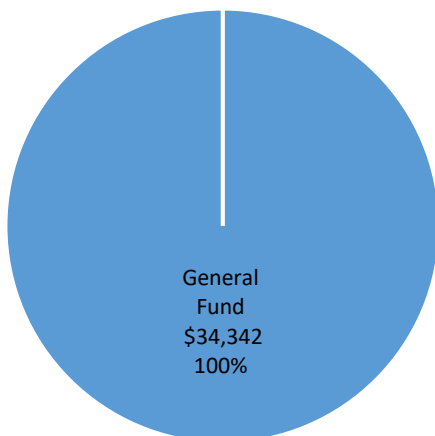
The FY22 Visitors’ Center total operating appropriation is proposed to increase by 15.4% or \$4,577 compared to FY21. This budget includes funding to procure a year-round custodial service contract in addition to increased funding to cover rising utility costs. The General Fund is proposed to support 100.0% or \$34,342 of planned expenditures.

## Division Financial Overview

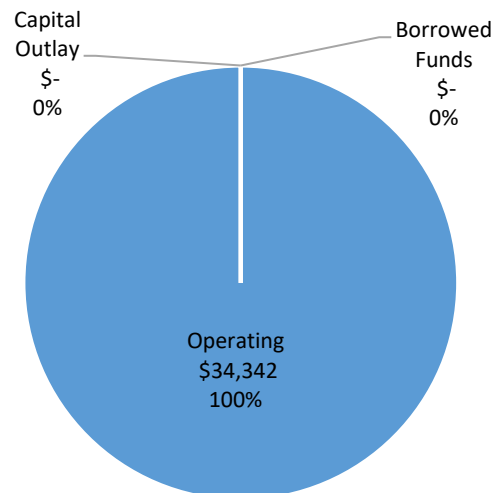
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Visitors' Center</b>					
<b>Operating</b>					
Personnel Services	\$ 660	\$ -	\$ -	\$ -	\$ -
Purchased Services	5,902	22,262	28,265	34,342	34,342
Supplies	683	425	1,500	-	-
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 7,245</b>	<b>\$ 22,687</b>	<b>\$ 29,765</b>	<b>\$ 34,342</b>	<b>\$ 34,342</b>
<b>Total Operating Expense</b>	<b>\$ 7,245</b>	<b>\$ 22,687</b>	<b>\$ 29,765</b>	<b>\$ 34,342</b>	<b>\$ 34,342</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 7,245</b>	<b>\$ 22,687</b>	<b>\$ 29,765</b>	<b>\$ 34,342</b>	<b>\$ 34,342</b>

## Division Funding Source

FY22 Operating Funding Sources



FY22 Total Funding Sources



# General Government – Legal Services

## FY22 Budget Highlights

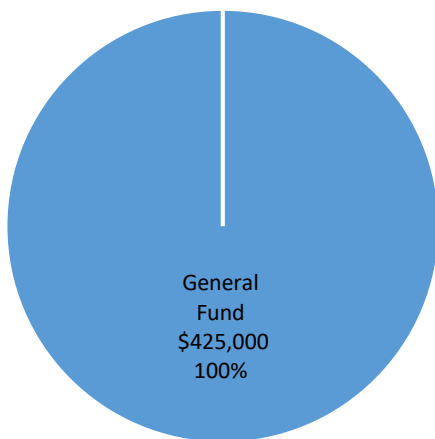
The FY22 Legal Services total operating appropriation is proposed to increase by 23.3% or \$80,415 compared to FY21. The General Fund is proposed to support 100.0% or \$425,000 of planned expenditures.

## Division Financial Overview

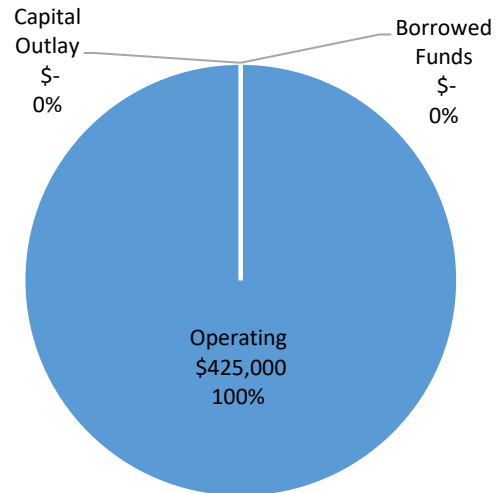
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Legal Services</b>					
<b>Operating</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	629,462	537,452	344,585	344,585	425,000
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 629,462</b>	<b>\$ 537,452</b>	<b>\$ 344,585</b>	<b>\$ 344,585</b>	<b>\$ 425,000</b>
<b>Total Operating Expense</b>	<b>\$ 629,462</b>	<b>\$ 537,452</b>	<b>\$ 344,585</b>	<b>\$ 344,585</b>	<b>\$ 425,000</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 629,462</b>	<b>\$ 537,452</b>	<b>\$ 344,585</b>	<b>\$ 344,585</b>	<b>\$ 425,000</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources

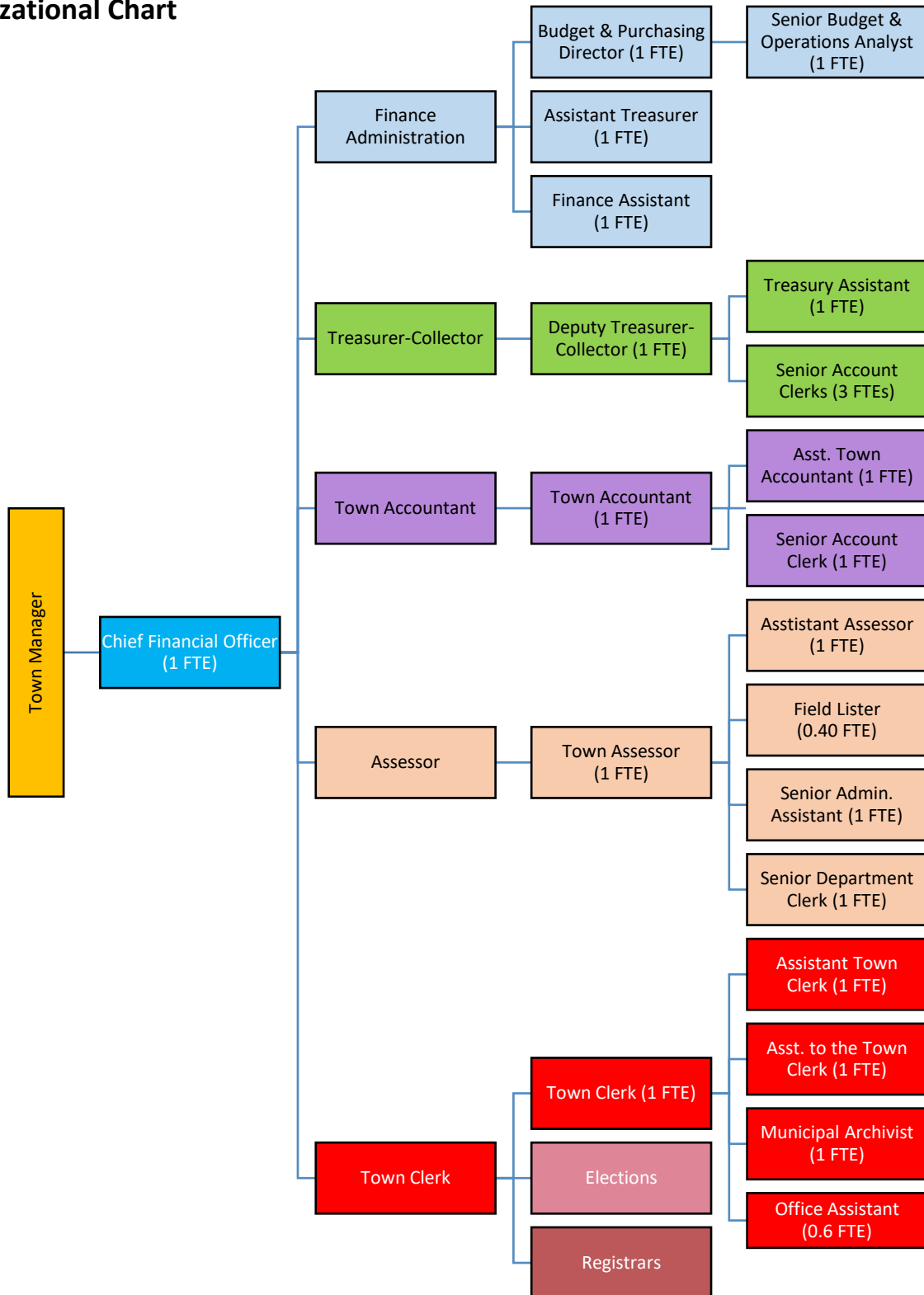


# Finance

## 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

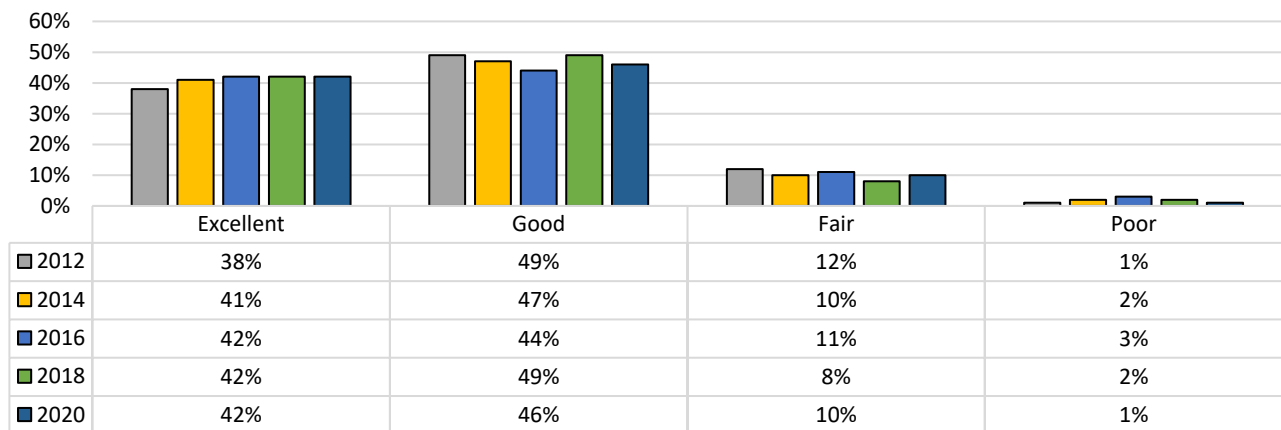
### Finance Department

- ☑ 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 State certified FY20 Free Cash is above 5% of the FY21 General Fund budget.
- ☑ Concord received a clean audit opinion in FY20 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 2020 survey showed that 42% of respondents rated services as “Excellent” and 46% as “Good”.

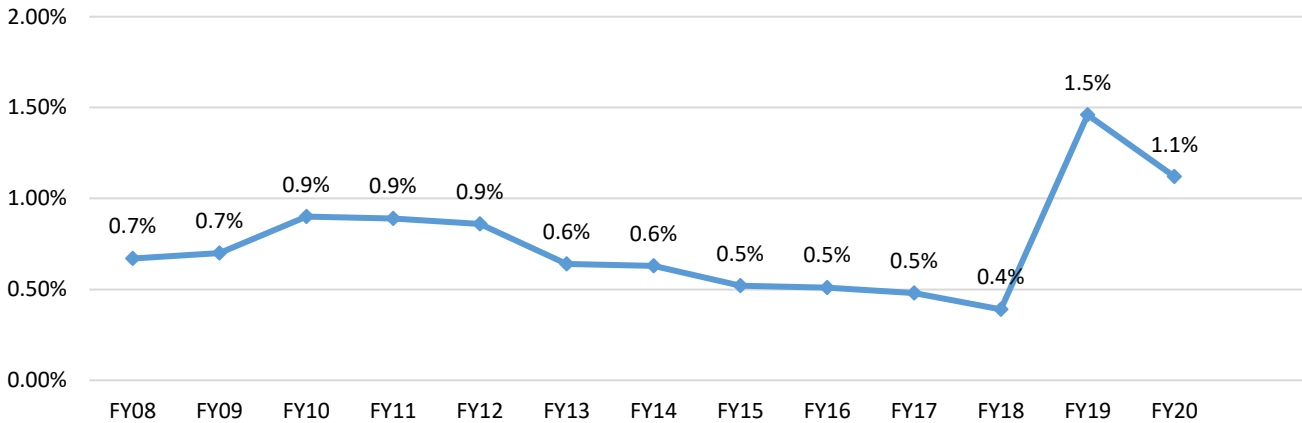
**Rating of Services provided by the Finance Department**



# Finance

The Finance Department over the years has maintained a strong record in collecting property taxes due each year. The 1.12% delinquency rate marks the 24th consecutive year in which the uncollected property tax percentage has been under 1.5% on June 30th of each levy year.

**% of Taxes Uncollected (as of June 30th, 2020)**



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.

<b>Cash Management Summary</b>						
	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
Earnings	\$82,500	\$158,000	\$396,000	\$735,000	\$687,000	\$657,707
Yield	0.24%	0.43%	0.78%	1.85%	0.63%	0.58%

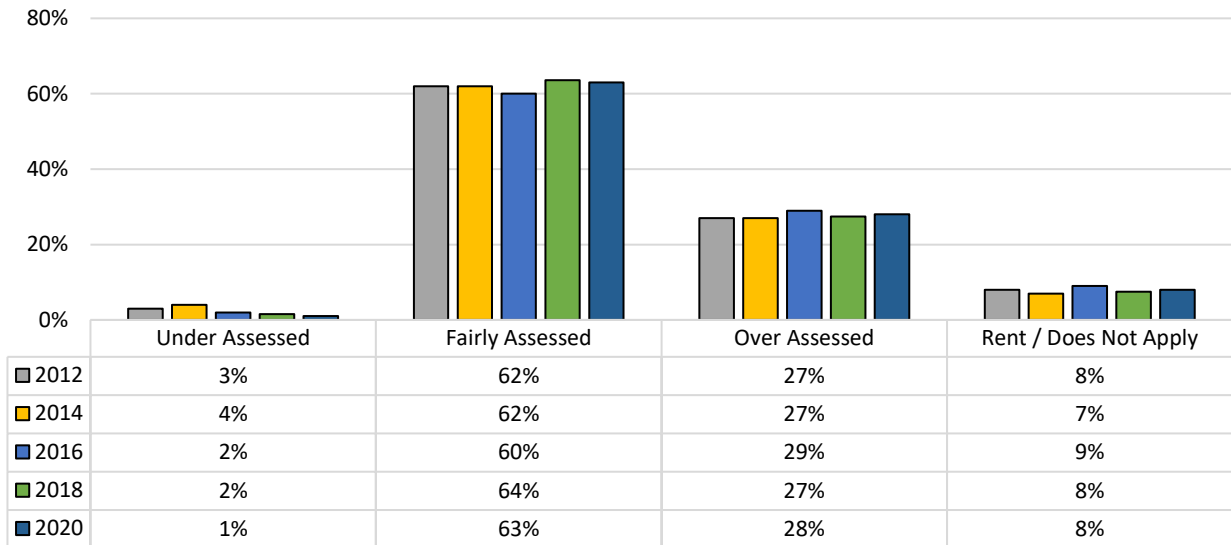
Collection activities include receiving and processing payments for parking violations, curbside collection subscriptions, motor vehicle excise bills, and property tax bills.

<b>Revenue Collection Activities</b>			
<b>Collections and Billing Summary</b>			
Activity	Volume of Activity in FY20	Billing Responsibilities	Collection Responsibilities
Parking violations	1,642	(Police Department)	X
Subscriptions for curbside refuse and recycling	7,425	X	X
Motor vehicle excise bills	16,976	X	X
Property tax bills	26,313	X	X

# Finance

The Assessing Division professionally assesses the valuation of Town properties. From the Citizen Survey results, 64% 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**



The Town Clerk’s Office maintains and issues various vital records as well as administers the Town Census and national, state, and local elections.

Activities by Calendar Year	2017	2018	2019	2020
Births Registered (Concord residents)	1,301 (109)	1,299 (89)	1,357 (114)	1,340 (96)
Deaths Registered (Concord residents)	351 (172)	310 (154)	286 (147)	354 (172)
Marriages Registered (Concord residents)	62 (29)	45 (14)	65 (29)	223 (33)
Marriage Intentions Filed	61	54	56	235
Dog Licenses Issued	1,894	1,933	1,910	1,804
Burial Permits Issued	311	266	248	294
Business Certificates Recorded	162	96	135	154
Cemetery Deeds Prepared & Recorded	41	42	53	57
Public Meetings Posted	929	905	823	710
Raffle Permits Issued	17	18	18	5
Affidavits & Corrections Prepared & Recorded	79	65	94	64

# Finance

Census Information by Calendar Year	2017	2018	2019	2020
Residents Counted in Census as of December 31 <sup>st</sup>	16,481	16,777	16,365	16,623
Registered voters as of December 31 <sup>st</sup> (includes inactive voters)	13,068	13,269	13,540	13,777
New Voters Registered during Year	651	1,192	753	1,588
Nomination/Petition Papers Signatures Certified	829	4,955	1,139	1,861

Town Clerk Revenue Activities by Fiscal Year	Over the counter Volume	Over the counter receipts	Online Volume (Unibank)	Online Receipts
Affidavits & Corrections Prepared & Recorded	13	\$650	N/A	0
Birth Certificates issued	1,189	\$16,580	1,091	\$16,098
Business Certificates Recorded	110	\$4,425	N/A	0
Death Certificates issued	1,812	\$18,135	666	\$6,854
Dog Licenses Issued	1120	\$17,490	613	\$10,174
Flammable Storage Tank Registration	13	\$780		0
Late Dog Licensing Fees collected	13	\$375	3	\$75
Marriage Certificates issued	148	\$2,250	95	\$1,503
Marriage Intentions Filed	234	\$9,300	N/A	0
Notarial Acts, Commissions to Qualify and certification of records	292	\$714	N/A	0
Postage	5	\$6	128 (express)	\$3,712
Publications and Maps	80	\$988		0
Raffle Permits Issued	7	\$175	N/A	0
Replacement dog tags	14	\$70	N/A	0
Misc. (White pond parking placards, bicentennial medals, NCD fines, copies, public records processing fees)		\$1,549	N/A	0
<b>Town Clerk Receipts for FY2020</b>		<b>\$73,488</b>		<b>\$38,416</b>

# Finance

Date	Election History	Turnout	% Registered Voters
Nov. 3, 2020	General Election/Presidential	12,391	87%
September 1, 2020	State Primary	7,280	52%
June 11, 2020	Annual Town Election	2,404	17%
March 3, 2020	Presidential Primary	7,750	57%
June 4, 2019	Special Town Election (Middle School Feasibility Study)	1,513	11.36%
March 26, 2019	Annual Town Election	1,491	11.24%
November 6, 2018	State Election	10,191	75%
September 4, 2018	State Primary	5,551	41.54%
June 12, 2018	Special Town Election (non-medical marijuana prohibition bylaw)	1,791	13.56%
March 27, 2018	Annual Town Election (no contested races)	499	3.79%
June 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%
March 28, 2017	Annual Town Election (no contested races)	475	3.64%
Nov. 8, 2016	General Election/Presidential	11,447	85%

# Finance

## FY22 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.
- 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

Finance		FY21	FY21	FY22	FY22		Δ
		FTE	Budgeted	FTE	Proposed	FTE	\$
<b>No.</b>	<b>Division</b>						
3a	Finance Administration	6.00	\$ 590,100	5.00	\$ 517,148	-1.00	\$ (72,952)
3b	Treasurer-Collector	5.00	341,826	5.00	318,261	0.00	(23,565)
3c	Town Accountant	3.50	271,187	3.00	248,259	-0.50	(22,928)
3d	Assessors	4.40	368,187	4.40	361,447	0.00	(6,740)
3e	Town Clerk	4.60	363,860	4.60	367,894	0.00	4,034
3f	Elections	1.19	56,306	0.68	36,168	-0.50	(20,138)
3g	Registrars	0.00	-	0.00	-	0.00	-
<b>Finance Total</b>		<b>24.69</b>	<b>\$ 1,991,466</b>	<b>22.68</b>	<b>\$ 1,849,177</b>	<b>-2.01</b>	<b>\$(142,289)</b>

# Finance – Finance Administration

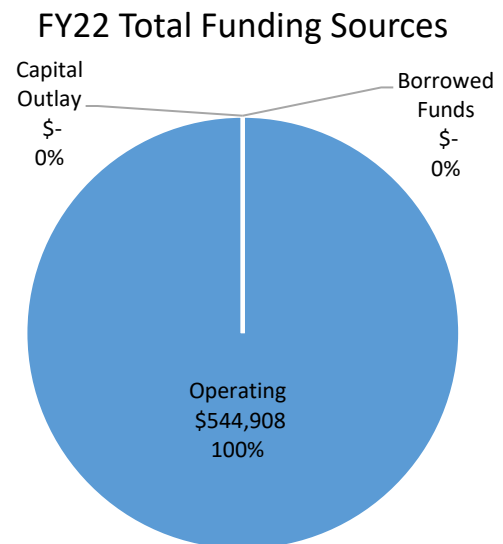
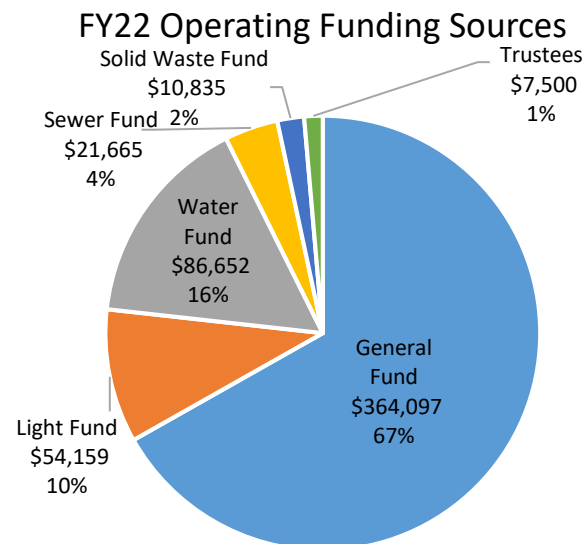
## FY22 Budget Highlights

The FY22 Finance Administration total operating appropriation is proposed to decrease by 12.1% or \$74,952 compared to FY21 primarily due to personnel savings resulting from the Administrative Systems Analyst moving to Human Resources. Proposed expenses include \$3,140 for the Finance Committee. Contributions from various Enterprise Funds are proposed to support \$180,811 of expenses for services provided by division staff. The General Fund is proposed to support 66.8% or \$364,097 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Finance Administration</b>					
<b>Operating</b>					
Personnel Services	\$ 556,165	\$ 555,011	\$ 590,100	\$ 517,148	\$ 517,148
Purchased Services	12,870	7,415	15,000	15,400	13,400
Supplies	1,276	5,501	2,000	1,800	1,800
Other Charges	6,195	9,028	9,350	9,210	9,210
Finance Committee	2,833	2,651	3,410	3,350	3,350
<b>Subtotal</b>	<b>\$ 579,338</b>	<b>\$ 579,606</b>	<b>\$ 619,860</b>	<b>\$ 546,908</b>	<b>\$ 544,908</b>
<b>Total Operating Expense</b>	<b>\$ 579,338</b>	<b>\$ 579,606</b>	<b>\$ 619,860</b>	<b>\$ 546,908</b>	<b>\$ 544,908</b>
<b>Capital</b>					
Capital Outlay	\$ 400	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 579,739</b>	<b>\$ 579,606</b>	<b>\$ 619,860</b>	<b>\$ 546,908</b>	<b>\$ 544,908</b>

## Division Funding Sources



# Finance – Treasurer-Collector

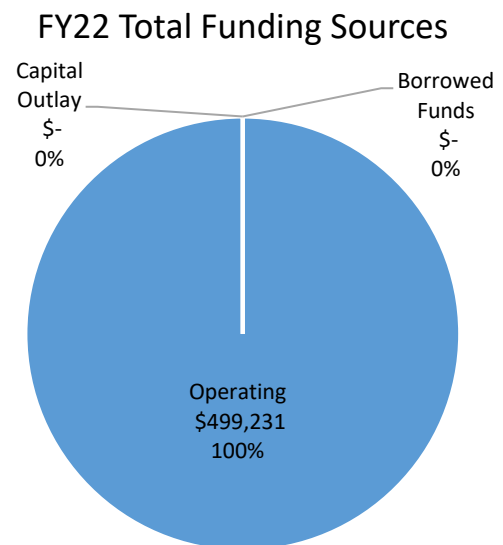
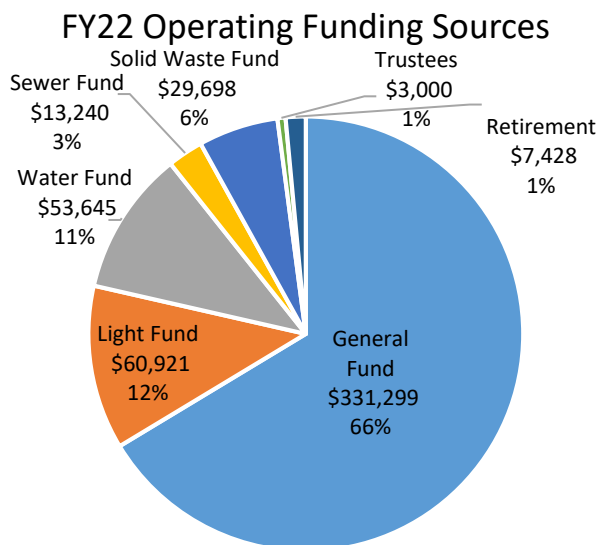
## FY22 Budget Highlights

The FY22 Treasurer-Collector total operating appropriation is proposed to decrease by 5.5% or \$29,140 compared to FY21. The decrease is primarily due to salary savings from transitions in personnel and other smaller reductions. Due to the Treasurer-Collector’s role in collecting taxes, user fees, and other financial services, the Enterprise Funds are proposed to contribute 33.6% of planned funding. The General Fund is proposed to support 66.4% or \$331,299 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Treasurer-Collector</b>					
<b>Operating</b>					
Personnel Services	\$ 291,044	\$ 318,808	\$ 341,826	\$ 360,747	\$ 318,261
Purchased Services	171,473	138,860	175,625	172,750	172,750
Supplies	3,617	1,342	4,950	4,250	4,250
Other Charges	3,105	1,155	5,970	5,970	3,970
<b>Subtotal</b>	<b>\$ 469,238</b>	<b>\$ 460,165</b>	<b>\$ 528,371</b>	<b>\$ 543,717</b>	<b>\$ 499,231</b>
<b>Total Operating Expense</b>	<b>\$ 469,238</b>	<b>\$ 460,165</b>	<b>\$ 528,371</b>	<b>\$ 543,717</b>	<b>\$ 499,231</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 469,238</b>	<b>\$ 460,165</b>	<b>\$ 528,371</b>	<b>\$ 543,717</b>	<b>\$ 499,231</b>

## Division Funding Sources



# Finance – Town Accountant

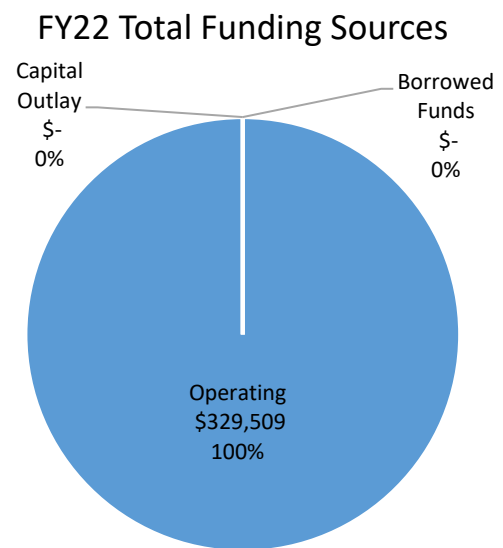
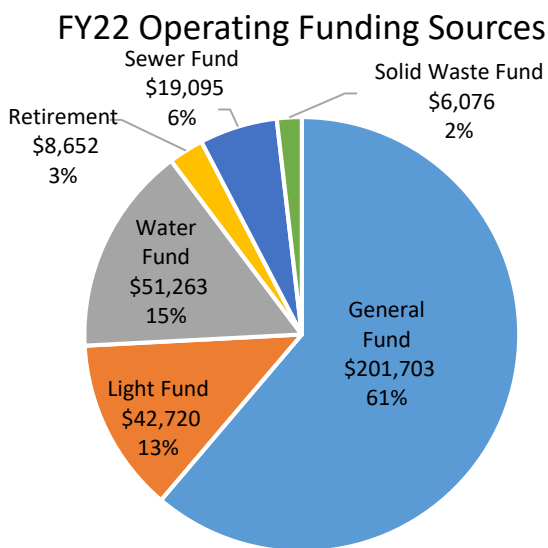
## FY22 Budget Highlights

The FY22 Town Accountant total operating appropriation is proposed to decrease by 6.5% or \$22,928 compared to FY21. This decrease is primarily the result of a proposed transition of the Utility Account Clerk to the Treasurer-Collector’s Office. The Enterprise Funds are proposed to support 33.8% of proposed funding due to the services provided by division staff. The General Fund is proposed to support 61.2% or \$201,703 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Town Accountant</b>					
<b>Operating</b>					
Personnel Services	\$ 250,895	\$ 196,975	\$ 271,187	\$ 248,259	\$ 248,259
Purchased Services	29,396	1,688	4,350	4,350	4,350
Supplies	1,197	675	1,200	1,200	1,200
Other Charges	1,439	332	3,600	3,600	3,600
Audit	69,000	70,000	72,100	72,100	72,100
<b>Subtotal</b>	<b>\$ 351,927</b>	<b>\$ 269,671</b>	<b>\$ 352,437</b>	<b>\$ 329,509</b>	<b>\$ 329,509</b>
<b>Total Operating Expense</b>	<b>\$ 351,927</b>	<b>\$ 269,671</b>	<b>\$ 352,437</b>	<b>\$ 329,509</b>	<b>\$ 329,509</b>
<b>Capital</b>					
Capital Outlay	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 354,427</b>	<b>\$ 269,671</b>	<b>\$ 352,437</b>	<b>\$ 329,509</b>	<b>\$ 329,509</b>

## Division Funding Sources



# Finance – Assessor

## FY22 Budget Highlights

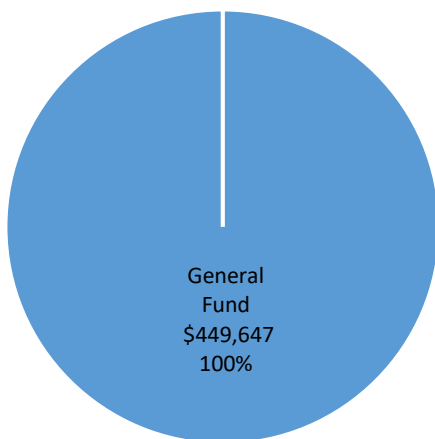
The FY22 Assessor total operating appropriation is proposed to decrease by 1.5% or \$6,740 compared to FY21 primarily due to salary and wage savings resulting from new personnel. Non-Personnel expenses are proposed to be level funded. The General Fund is proposed to support 100.0% or \$449,647 of planned expenditures.

## Division Financial Overview

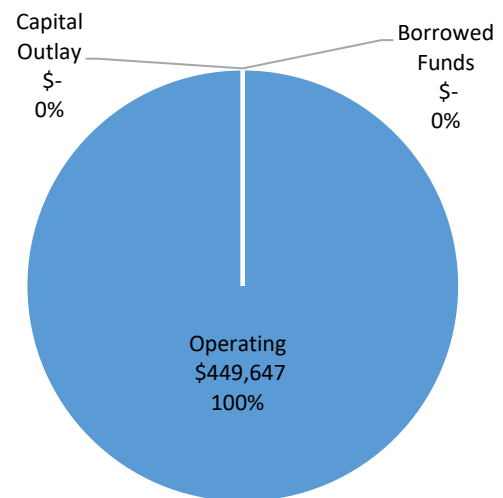
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Assessor</b>					
<b>Operating</b>					
Personnel Services	\$ 344,472	\$ 357,714	\$ 368,187	\$ 361,447	\$ 361,447
Purchased Services	73,887	57,987	72,650	72,650	72,650
Supplies	2,280	890	2,600	2,600	2,600
Other Charges	10,657	7,764	12,950	12,950	12,950
<b>Subtotal</b>	<b>\$ 431,296</b>	<b>\$ 424,356</b>	<b>\$ 456,387</b>	<b>\$ 449,647</b>	<b>\$ 449,647</b>
<b>Total Operating Expense</b>	<b>\$ 431,296</b>	<b>\$ 424,356</b>	<b>\$ 456,387</b>	<b>\$ 449,647</b>	<b>\$ 449,647</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 431,296</b>	<b>\$ 424,356</b>	<b>\$ 456,387</b>	<b>\$ 449,647</b>	<b>\$ 449,647</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY21 Total Funding Sources



# Finance – Town Clerk

## FY22 Budget Highlights

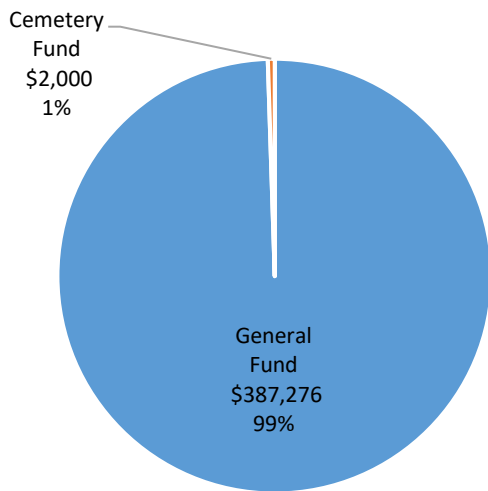
The FY22 Town Clerk total operating appropriation is proposed to increase by 2.7% or \$10,129 compared to FY21. The budget includes an additional \$5,899 in Purchased Services for software maintenance and record storage. In addition, the Cemetery Fund is proposed to contribute \$2,000 in support because the Town Clerk’s Office provides cemetery record management and retention services. The General Fund is proposed to support 99.5% or \$387,276 of planned expenditures.

## Division Financial Overview

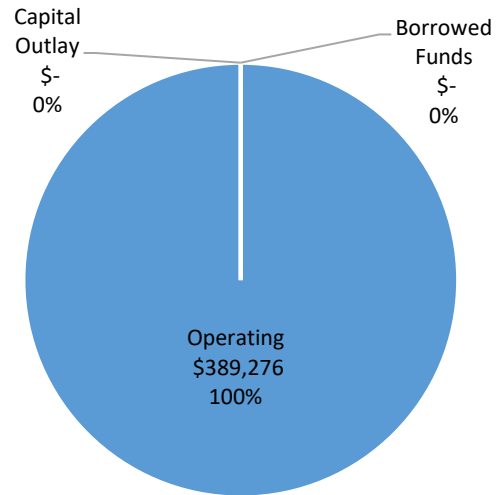
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Town Clerk</b>					
<b>Operating</b>					
Personnel Services	\$ 245,949	\$ 326,538	\$ 363,860	\$ 367,894	\$ 367,894
Purchased Services	2,837	1,969	1,579	7,478	7,478
Supplies	2,204	2,486	4,650	4,700	4,700
Other Charges	1,707	2,202	9,058	9,204	9,204
<b>Subtotal</b>	<b>\$ 252,698</b>	<b>\$ 333,195</b>	<b>\$ 379,147</b>	<b>\$ 389,276</b>	<b>\$ 389,276</b>
<b>Total Operating Expense</b>	<b>\$ 252,698</b>	<b>\$ 333,195</b>	<b>\$ 379,147</b>	<b>\$ 389,276</b>	<b>\$ 389,276</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 252,698</b>	<b>\$ 333,195</b>	<b>\$ 379,147</b>	<b>\$ 389,276</b>	<b>\$ 389,276</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Finance – Elections

## FY22 Budget Highlights

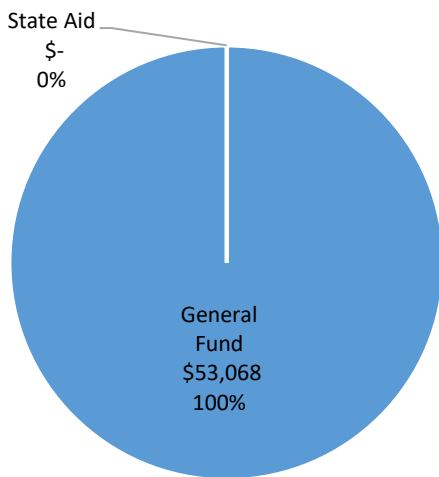
The FY22 Elections total operating appropriation is proposed to decrease by 30.3% or \$23,108 compared to FY21. The budget includes funding for one Town election and its associated personnel and non-personnel expenses. The General Fund is proposed to support 100.0% or \$53,068 of planned expenditures.

## Division Financial Overview

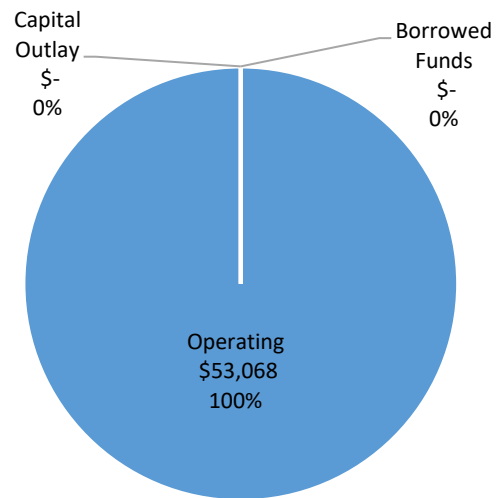
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Elections</b>					
<b>Operating</b>					
Personnel Services	\$ 48,989	\$ 23,605	\$ 56,306	\$ 36,168	\$ 36,168
Purchased Services	3,907	7,066	11,450	13,900	13,900
Supplies	3,122	14,082	3,650	3,000	3,000
Other Charges	-	-	4,770	-	-
<b>Subtotal</b>	<b>\$ 56,017</b>	<b>\$ 44,753</b>	<b>\$ 76,176</b>	<b>\$ 53,068</b>	<b>\$ 53,068</b>
<b>Total Operating Expense</b>	<b>\$ 56,017</b>	<b>\$ 44,753</b>	<b>\$ 76,176</b>	<b>\$ 53,068</b>	<b>\$ 53,068</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 56,017</b>	<b>\$ 44,753</b>	<b>\$ 76,176</b>	<b>\$ 53,068</b>	<b>\$ 53,068</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Finance – Registrars

## FY22 Budget Highlights

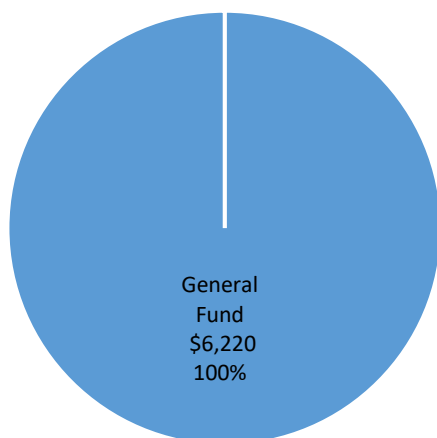
The FY22 Registrars total operating appropriation is proposed to decrease by 22.0% or \$1,751 compared to FY21. This budget includes a small increase in Non-Personnel Services related expenses. Per M.G.L., the Schools are proposed to pay \$2,755 of the cost to conduct the census in exchange for information collected about pre-school students. This has been removed from the budget due to changes in accounting practices. The General Fund is proposed to support 100% or \$6,220 of planned remaining expenditures.

## Division Financial Overview

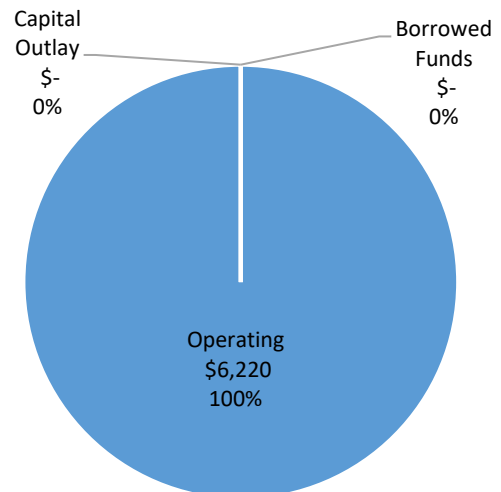
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Registrars</b>					
<b>Operating</b>					
Personnel Services	\$ 1,678	\$ 352	\$ -	\$ -	\$ -
Purchased Services	4,864	26,746	6,921	7,925	7,925
Supplies	880	2,276	1,050	1,050	1,050
Other Charges	-	-	-	-	-
Less: Direct Pay	-	-	-	(2,755)	(2,755)
<b>Subtotal</b>	<b>\$ 7,421</b>	<b>\$ 29,374</b>	<b>\$ 7,971</b>	<b>\$ 6,220</b>	<b>\$ 6,220</b>
<b>Total Operating Expense</b>	<b>\$ 7,421</b>	<b>\$ 29,374</b>	<b>\$ 7,971</b>	<b>\$ 6,220</b>	<b>\$ 6,220</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 7,421</b>	<b>\$ 29,374</b>	<b>\$ 7,971</b>	<b>\$ 6,220</b>	<b>\$ 6,220</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources

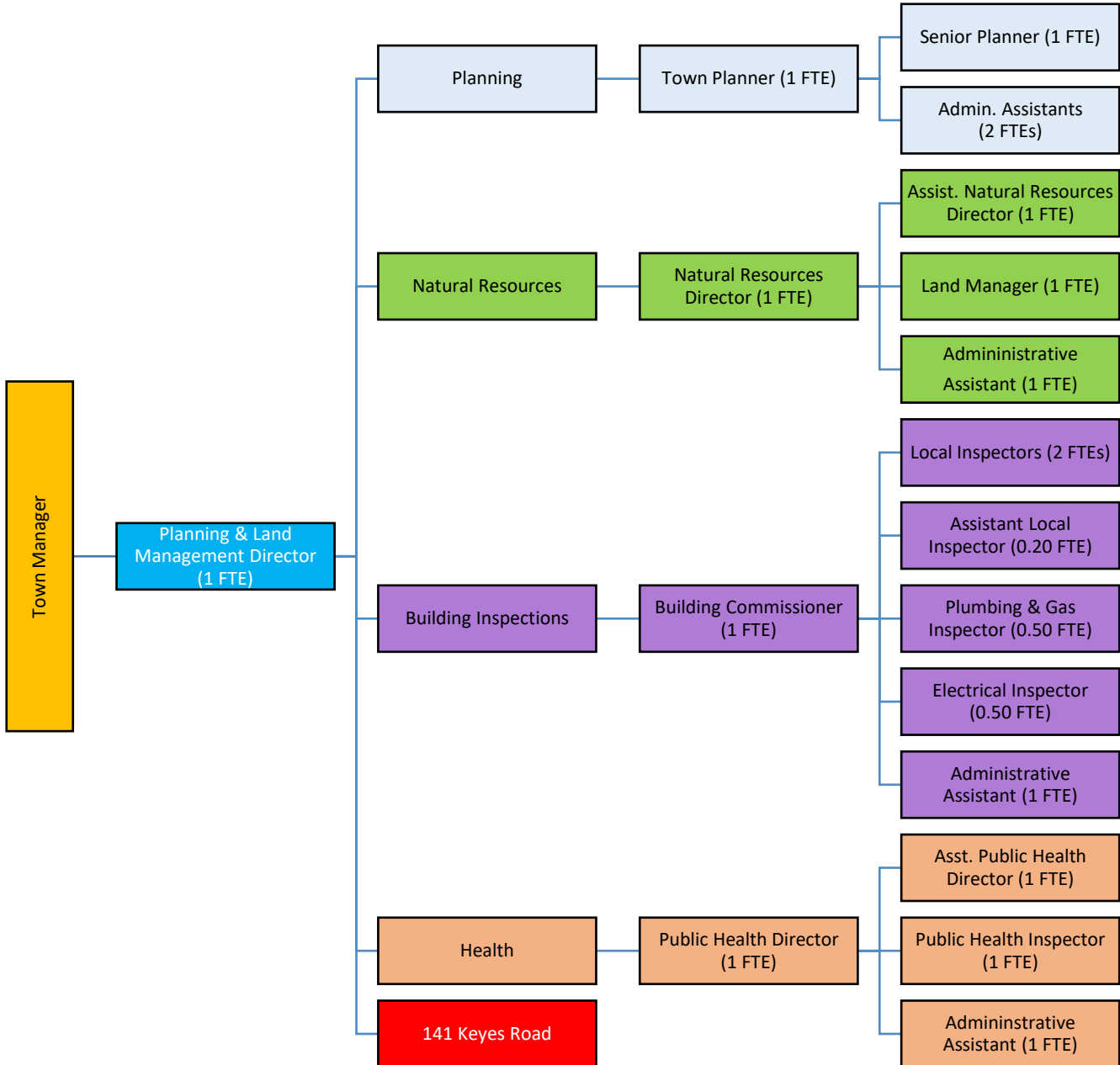


# Planning & Land Management

## 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 & 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 through the implementation and enforcement of the state Wetlands Protection Act, Rivers Protection Act, and Concord Wetlands Bylaw. The Division provides a high level of staff support to the Natural Resources Commission and its subcommittees (the Conservation Restriction Stewardship Committee, Heywood Meadow Stewardship Committee, and Trails Committee), 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.

**Building 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 the operations and maintenance of the facility in an efficient and cost-effective manner in support of the offices, storage, conference and general meeting spaces for the Department of Planning and Land Management. The two meeting rooms are used frequently by Town staff and 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 & Land Management

## Overview

The Department of Planning and Land Management (DPLM), under the direction of the Director, is responsible for the coordination and integration of development plans, natural resources 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 Director of Planning and Land Management, 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: Planning, Natural Resources, Building Inspections, Health, and 141 Keyes Road.

## Accomplishments

### Planning

- ☑ Provided project oversight of Phase 2B construction of the Bruce Freeman Rail Trail – the bridge over Route 2 that will connect with Phase 2A in Acton (top photo right), as well as contracted with Greenman-Pedersen, Inc. to complete construction drawings for the last ½ mile of Phase 2C to the Sudbury town line.
- ☑ Supported the NMI-Starmet Reuse Committee in finalizing the consultant report from Skeo and soliciting input from committees and the public to prepare re-use recommendations that will help guide final clean-up efforts at 2229 Main Street.
- ☑ Through a grant with the regional planning council, MAPC, the Planning Board began discussions to consider vision and master plan for the Thoreau Business District (middle photo right).
- ☑ Participated with 23 other communities in seeking CBDG funds for micro-enterprises and reaching out to local businesses that were eligible to use these funds.
- ☑ Received a \$135,000 grant award under the MasTrails Program to advance the permitting, engineering and design of the Assabet River Pedestrian & Bicycle Bridge in West Concord.
- ☑ Approval by the Zoning Board of Appeals of two Planned Residential Developments and a mixed-use commercial/residential project that will add six deed restricted affordable dwelling units.
- ☑ Supported the Community Preservation Committee in updating the Community Preservation Plan, soliciting update reports for various past projects, and processing 22 applications received for consideration at the 2021 Annual Town Meeting (one application requested funding support for the Regional Housing Services Office – bottom photo right).

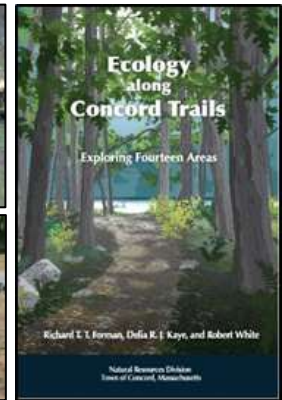


### Natural Resources

- ☑ Together with leading ecologist Richard Forman and Trails Committee chair Bob White, produced *Ecology Along Concord Trails*, a new trail book showcasing the ecology and history of fourteen popular natural areas.

# Planning & Land Management

- ☑ 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.
- ☑ Continued pollinator meadow efforts across Town, including planting nearly 2,000 plugs at Barrett’s Mill Farm, with smaller efforts at Heywood Meadow, Cousins Field, and West Concord Harrington Park.
- ☑ Maintained nearly 1,500 acres of conservation land, including 31 miles of trails and 84 acres of open land.
- ☑ Managed 15 agricultural licenses for over 200 acres of land.
- ☑ Supported four community gardens.



## Inspections

- ☑ Worked diligently to ensure that compliance with all State Building Codes and Town Zoning Bylaws were enforced.
- ☑ Permitted installation of the new wireless communication tower at the Middlesex School (photo right).
- ☑ Permitted and inspected several significant commercial projects including: reconstruction of the Concord Animal Hospital at 245 Baker Ave. (photo middle right), renovations of the industrial building at 277 Baker Ave. and redevelopment of the property at 1134 Main Street for a new bank.
- ☑ Reviewed and endorsed all Zoning Board of Appeals applications prior to submission of an application.
- ☑ Permitted and provided construction inspections of the Discovery Barn project at the Nashoba Brooks School (photo bottom right).
- ☑ Implemented on-line permitting for gas and electric applications by the end of 2020.
- ☑ Attended seminars to obtain the required CEU’s to maintain certification as Building Commissioner and Local Inspectors.



## Health

- ☑ Performed the following actions in response to the COVID-19 public health emergency: timely communicable disease investigation and reporting including isolation of persons testing positive for COVID-19, contact tracing and quarantine of persons exposed to COVID-19, and case management and education for affected individuals; operated multiple COVID-19 vaccination clinics; consultation with Concord public and private schools on safe school re-opening and operational plans for COVID-19 safety; enforced state mandates for operation of businesses in conformance with COVID-19 safety guidelines.
- ☑ Ensured compliance with all applicable local and state laws and regulations and Town bylaws relating to public health.



# Planning & Land Management

- ☑ Expanded Public Health Nursing Program for greatly expanded public health emergency response including large-scale COVID-19 vaccination clinics.
- ☑ Continued work on 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 lower right).
- ☑ Attended trainings to obtain the required CEU's to maintain staff certifications as Registered Sanitarian, Certified Environmental Health Technician, Soil Evaluator, and Licensed Septic Inspector.
- ☑ 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 2020, the program committed \$210,000 to seven additional property owners using the loan program. In December 2020, there were 5 additional applications (\$30,000) pending that had not been finalized that will be included in the 2021 reports to the State. In 2001, maximum loan amounts were \$10,000 per household; currently loans are authorized for \$30,000 due to increases in costs to install replacement systems. Over one hundred twenty residents have benefited from the program and nearly two million dollars has been expended.



## 141 Keyes Road

- ☑ In response to the COVID-19 pandemic, implemented appropriate protocols to limit access to the building at 141 Keyes Road in order to reduce the spread of infection while providing service to Concord residents through the use of a drop-box system (top right photo and lower right).
- ☑ UV filters were added to the air handling ductwork and air filter units were purchased to provide additional protection from COVID-19.

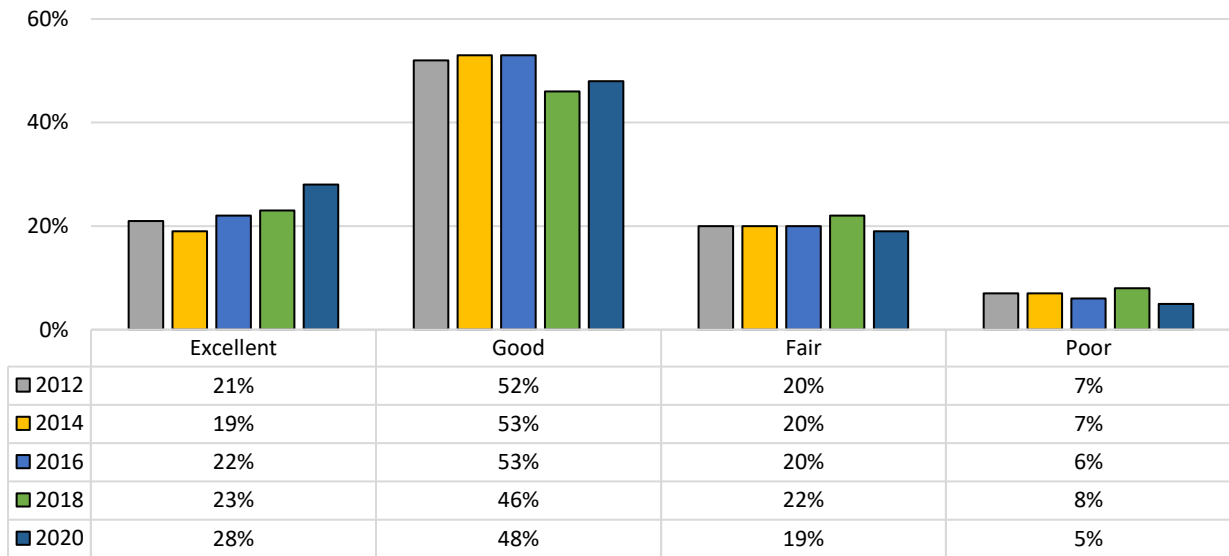


# Planning & Land Management

## Performance

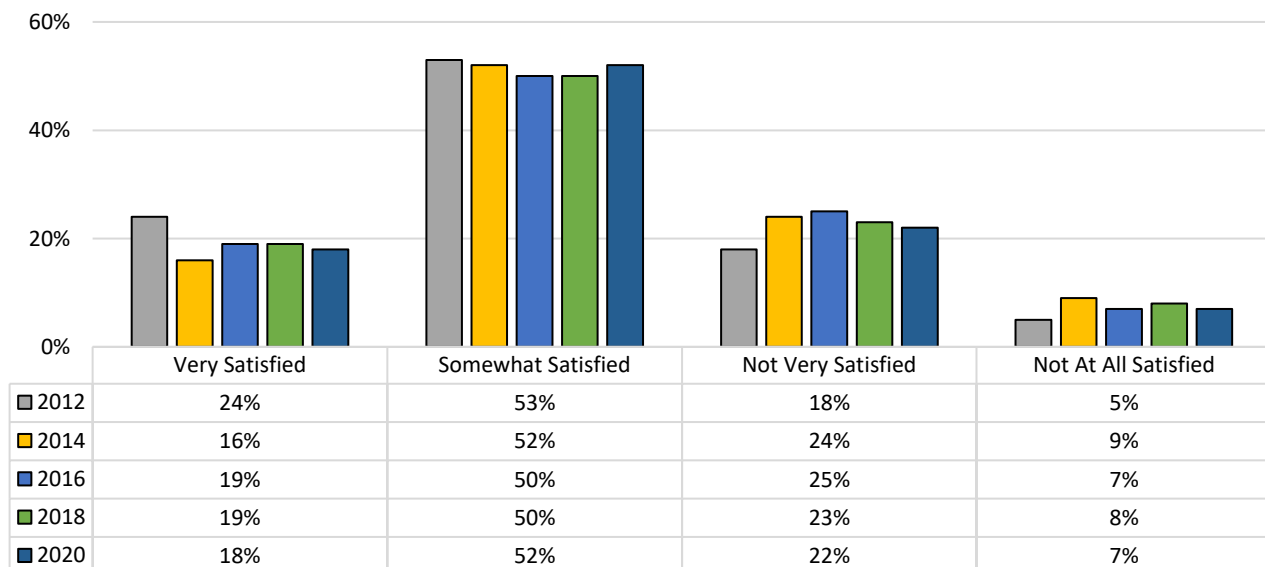
The Town’s biennial Citizen Survey asked the question, “How would you rate the overall quality of services that you receive from the Department Planning and Land Management, which regulates matters related to buildings, zoning, health, natural resource protection, and historic preservation?” The majority 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.

**Rating of Services provided by the Planning Department**



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?” 70% of residents responded that they were “Very Satisfied” or “Somewhat Satisfied” in 2020’s survey.

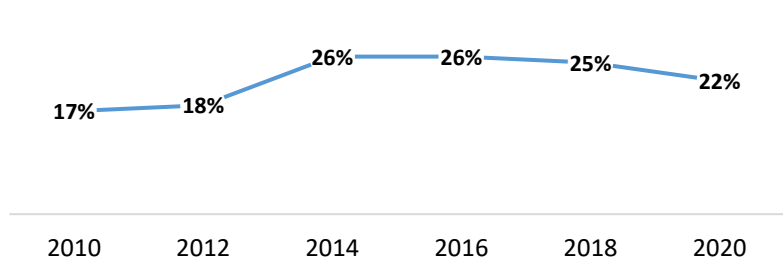
**Satisfaction with the way Concord is being developed**



# Planning & 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 2020, the results indicated that 22% of residents believed that preserving the “Town Character” was the highest priority for them.

**Highest Priority Local Issue  
(2nd Highest Priority in 2020 Survey)**



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

<b>Zoning Board of Approvals Special Permits Granted</b>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Change, alteration or extension of a nonconforming use and structure	26	23	19	16	11
Nonconforming single & 2-family structure (inc. by more than 50%)	12	10	10	8	9
Site plan approval (associated with a special permit)	4	5	10	2	3
Amend or extend a special permit and site plan approval	0	0	0	0	0
Institutional, Educational or Philanthropic Use	0	3	3	5	3
Relief from design requirements	1	0	2	0	1
Relief from parking requirements	15	2	3	1	3
Relief from the height requirements	2	2	1	1	1
Off-site parking/increased parking demand/joint parking facilities	1	0	2	0	0
Parking of Commercial Vehicles	0	0	0	0	0
Special home occupation (new and renewal)	1	3	7	2	2
Additional dwelling unit/Two-family dwelling unit	5	1	3	3	4
Planned residential development (PRD)	0	2	2	1	2
Hammerhead lot (amendment and new)	0	0	0	1	0
Private Recreation	0	0	1	0	0
Seasonal catering in LBD #5	0	0	0	1	0
Accessory Uses	0	0	0	0	0
Work in the Flood Plain conservancy district	5	2	5	3	1
Work in the Groundwater conservancy district	0	1	1	1	1
Work in the Wetland conservancy district	1	0	1	1	0
Earth Removal	1	1	1	0	3
Temporary accessory mobile trailers	0	0	0	0	1
Extend Zoning district line	0	1	0	0	0
Combined Industrial/Business/Residential Use	0	0	0	0	0
Combined Business/Residential Use	---	---	---	---	2
Bed & Breakfast or Tourist Home	3	0	4	2	1
Temporary event parking or special event	3	3	3	6	1
Wireless communications facility (amendment and new)	0	1	0	0	0
Lodging for farm workers/Farm Product Sales/Stables	0	0	0	0	0
Relief from maximum floor area ratio	3	3	1	1	0
Divide land to preserve historically significant structure	0	0	0	0	0
Comprehensive permit	0	0	0	0	0
Special permits denied	0	0	0	0	0
Variances granted	1	1	1	0	1

# Planning & Land Management

Variances denied	0	0	0	0	0
Sign bylaw variances granted	7	0	0	0	1
Sign bylaw variances denied	0	0	0	0	0
Appeal of the decision of Bldg. Inspector granted	0	0	0	0	0
Appeal of the decision of Bldg. Inspector denied	1	0	0	0	0

## Natural Resources

<u>Natural Resources Wetlands Protection Act</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Public Hearings	23	22	23	27	27
Notices of Intent and ANRADs	43	47	41	49	40
Request for Determination of Applicability	20	19	25	12	21
Administrative Approvals	63	23	52	38	30
Amended Orders	2	0	0	2	1
Requests for Extension	0	5	2	6	60
Certificates of Compliance	24	30	40	32	34
Regulatory Appeals	0	2	1	1	1
Wetland Enforcement Actions/Violations	1	0	0	3	2
Emergency Certifications	1	0	5	4	3

## Inspections

<u>Building Permits</u>	<u>FY16</u>	<u>FY17</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
New single family home	43	39	44	20	26
Multi-family attached units	6	4	6	6	-
Additions and Alterations	760	719	748	710	749
Commercial	100	88	86	97	61
Total Building Permits	909	850	884	833	836
Electrical	865	996	945	916	780
Plumbing	108	524	507	126	397
Mechanical	542	93	141	488	81
Gas	428	433	437	422	340
Sign	29	32	31	29	7
Total (all permits)	2,881	2,928	2,945	2814	2441
Construction Value (in millions)	\$84.7	\$96.7	\$72.2	\$70.9	\$74.8
Permit Fee Revenue (in Calendar Year)	\$927,555	\$1,224,460	\$1,017,932	\$1,048,267	\$976,317

## Health

<u>Health Permits and Licenses</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Food services/retail food	210	216	165	165	174
Tobacco sales	14	14	14	14	14
Permits to keep farm animals	107	129	105	132	114
Bathing beaches	4	4	4	4	4
Swimming pools	23	28	28	28	37
Hazardous materials control permits	52	58	52	54	54
Recreational camp sites	15	17	25	25	17
Tanning facilities	1	1	1	1	1
Disposal works installers	92	53	61	83	90
Septage haulers	27	24	20	20	21

# Planning & Land Management

Rubbish haulers	15	15	12	12	12
Funeral directors	4	4	4	4	4
On-site sewage disposal permits	189	104	179	112	94
Building permit reviews	195	223	206	177	166
Drinking/irrigation well permits	19	21	28	16	15
Body Art Establishments	1	1	1	1	1
Body Art Practitioners	5	4	4	5	8

# Planning & Land Management

## FY22 Goals

### Planning

- Continue working with Consultant to implement on-line applications and permitting.
- Complete community outreach and development of Zoning Bylaw amendments for the Thoreau Depot Business District redevelopment.
- Coordinate with the Planning Board and Zoning Board of Appeals on researching the effectiveness of Zoning Bylaw Section 6.2.13 (FAR Bylaw) and Section 7.1.5 (expansion of a nonconforming dwelling by more than 50%).
- Work with the Planning Board on researching Green Zoning initiatives and potential amendments to the Zoning Bylaw.
- Provide continued project oversight of the construction of the Bruce Freeman Rail Trail Phase 2B Bridge over Route 2 and coordinate efforts to complete the last ½ mile of the trail from Powder Mill Road to the Sudbury town line.
- Work with the Historical Commission on updating Concord's Historic Resources Masterplan.
- Support the HDC and CHC on researching the potential extension or creation of more Local Historic Districts.
- Work with the Concord Center and the West Concord Junction Cultural Districts to complete projects to support the arts, culture and economic recovery through a grant from the Massachusetts Cultural Council; renew the cultural district designation for West Concord Junction.
- Work with the Junction Village Open Space Task Force to develop a plan for public use of the 6-acre site located along the Assabet River.

### 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.
- Work with the Land Manager to develop an understanding of Concord's natural resources and begin efforts to prepare management plans and address invasive species removal.
- Acquire a Conservation Restriction over a portion of R.W. Emerson Memorial Association land.
- Initiate survey and permitting services for the Chamberlin Bridge replacement.
- Initiate survey, design, and permitting services to improve a 0.25-mile segment of the Old Rifle Range Main Trail.

### Inspections

- Continue to support implementation of on-line permitting applications, which will help streamline the process of tracking other Town Departments' requirements and special permit conditions.
- In a professional manner, continue to assist 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.

## Planning & Land Management

- 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 Zoning Board of Appeals applications; continue to provide support to the ZBA.

### Health

- Continue public health efforts to prevent spread of COVID-19 and enforce safety requirements.
- 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 technical guidance and support to Board of Health.
- Continue to 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 main entry to improve heat retention (Historic Districts Certificate of Appropriateness required).
- Work with the Town's Facilities Department to design and install new HVAC equipment.
- Address building walkway/handicapped access to the main entrance.

# Planning & 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 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 & Land Management

## Personnel Summary

Planning & Land Management		FY21	FY21	FY22	FY22		Δ
		FTE	Budgeted	FTE	Proposed	FTE	\$
<b>No.</b>	<b>Division</b>						
4a	Planning	5.00	\$ 467,277	5.00	\$ 473,496	0.00	\$ 6,219
4b	Natural Resources	4.67	323,287	5.50	391,854	0.83	68,567
4c	Inspections	5.50	448,685	5.32	449,800	-0.18	1,115
4d	Health	4.00	360,404	4.00	364,906	0.00	4,502
4e	141 Keyes Road	0.00	-	0.00	-	0.00	-
<b>Planning &amp; Land Management Total</b>		<b>19.17</b>	<b>\$ 1,599,653</b>	<b>19.83</b>	<b>\$ 1,680,056</b>	<b>0.66</b>	<b>\$ 80,403</b>

# Planning & Land Management – Planning

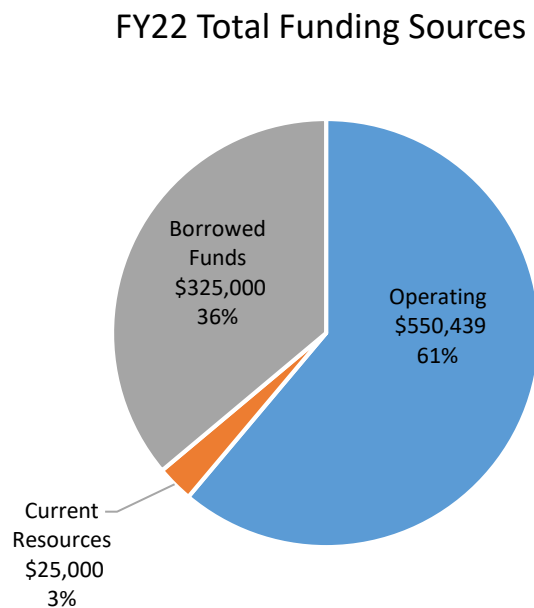
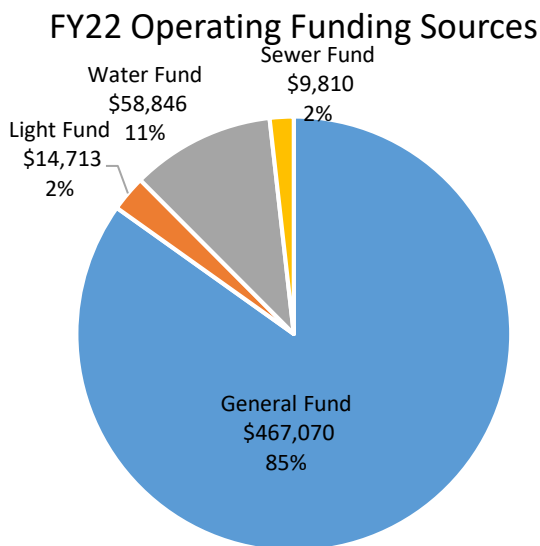
## FY22 Budget Highlights

The FY22 Planning total operating appropriation is proposed to decrease by 3.1% or \$17,690 compared to FY21 due to the removal of expenses normally associated with the Community Preservation Fund. Proposed funding includes \$25,000 for the replacement of a vehicle and \$325,000 in borrowed funds for a project connected to the Ralph Waldo Emerson Historic Home and Museum. Enterprise Funds are proposed to cover 15.1% or \$83,369. The General Fund is proposed to support 84.9% or \$467,070 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Planning</b>					
<b>Operating</b>					
Personnel Services	\$ 410,270	\$ 431,792	\$ 467,277	\$ 473,496	\$ 473,496
Purchased Services	45,174	65,198	88,800	93,600	91,100
Supplies	7,498	4,319	8,575	8,075	8,075
Other Charges	4,504	2,969	3,477	3,657	3,657
<i>Less: Direct Pay</i>	-	-	-	(25,889)	(25,889)
<b>Subtotal</b>	<b>\$ 467,446</b>	<b>\$ 504,278</b>	<b>\$ 568,129</b>	<b>\$ 552,939</b>	<b>\$ 550,439</b>
<b>Total Operating Expense</b>	<b>\$ 467,446</b>	<b>\$ 504,278</b>	<b>\$ 568,129</b>	<b>\$ 552,939</b>	<b>\$ 550,439</b>
<b>Capital</b>					
Capital Outlay	\$ 4,187	\$ 624	\$ -	\$ 25,000	\$ 25,000
Borrowed Funds	-	-	-	2,995,000	325,000
<b>Subtotal</b>	<b>\$ 4,187</b>	<b>\$ 624</b>	<b>\$ -</b>	<b>\$ 3,020,000</b>	<b>\$ 350,000</b>
<b>Total Division Expense</b>	<b>\$ 471,634</b>	<b>\$ 504,902</b>	<b>\$ 568,129</b>	<b>\$ 3,572,939</b>	<b>\$ 900,439</b>

## Division Funding Sources



# Planning & Land Management – Natural Resources

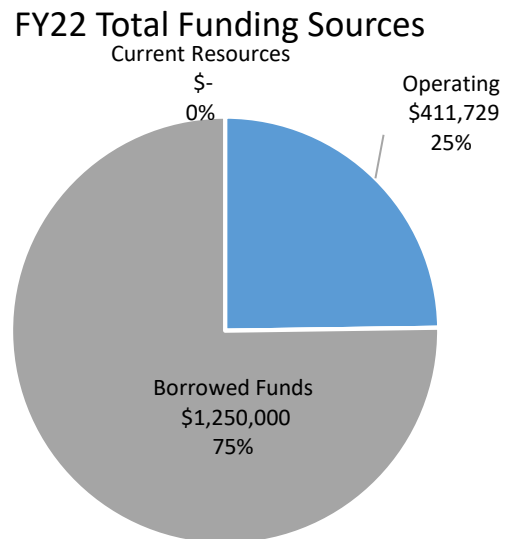
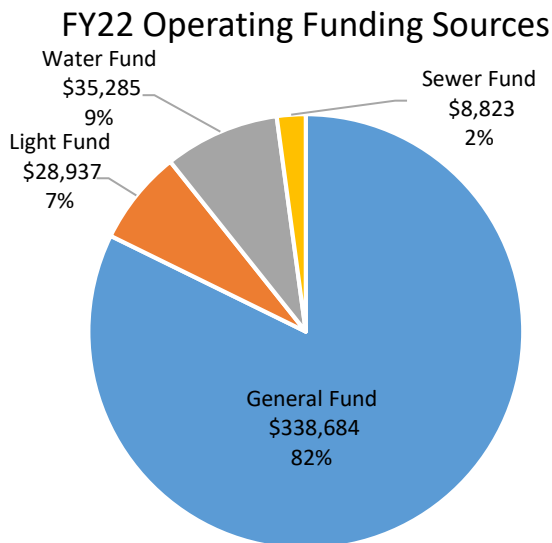
## FY22 Budget Highlights

The FY22 Natural Resources total operating appropriation is proposed to increase by 18.3% or \$63,567 compared to FY21 primarily due to a proposed increase in funding for one year-round part-time ranger and one part-time seasonal position. The Division also includes \$1,250,000 in borrowed funds support for Warner’s Pond dredging. Given the impact of and support for Light, Water, and Sewer Fund operations, the Enterprise Funds are proposed to contribute 17.7% or \$73,045 toward the overall planned expenditures. The General Fund is proposed to support 82.3% or \$338,684 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Natural Resources</b>					
<b>Operating</b>					
Personnel Services	\$ 257,877	\$ 229,551	\$ 323,287	\$ 391,854	\$ 391,854
Purchased Services	10,885	8,072	12,450	7,600	7,600
Supplies	14,941	8,043	10,300	9,950	9,950
Other Charges	1,824	3,101	2,125	2,325	2,325
<b>Subtotal</b>	<b>\$ 285,527</b>	<b>\$ 248,768</b>	<b>\$ 348,162</b>	<b>\$ 411,729</b>	<b>\$ 411,729</b>
<b>Total Operating Expense</b>	<b>\$ 285,527</b>	<b>\$ 248,768</b>	<b>\$ 348,162</b>	<b>\$ 411,729</b>	<b>\$ 411,729</b>
<b>Capital</b>					
Capital Outlay	\$ 2,999	\$ 18,800	\$ -	\$ 20,000	\$ -
Borrowed Funds	-	-	-	1,250,000	1,250,000
<b>Subtotal</b>	<b>\$ 2,999</b>	<b>\$ 18,800</b>	<b>\$ -</b>	<b>\$ 1,270,000</b>	<b>\$ 1,250,000</b>
<b>Total Division Expense</b>	<b>\$ 288,526</b>	<b>\$ 267,568</b>	<b>\$ 348,162</b>	<b>\$ 1,681,729</b>	<b>\$ 1,661,729</b>

## Division Funding Sources



# Planning & Land Management – Inspections

## FY22 Budget Highlights

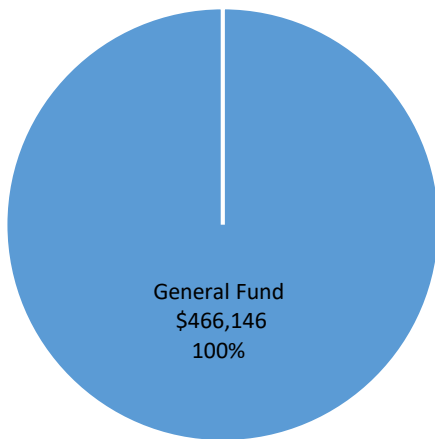
The FY22 Inspections total operating appropriation is proposed to increase by 0.2% or \$1,090 compared to FY21 primarily due to salary and wage increases. The General Fund is proposed to support 100.0% or \$466,146 of planned expenditures.

## Division Financial Overview

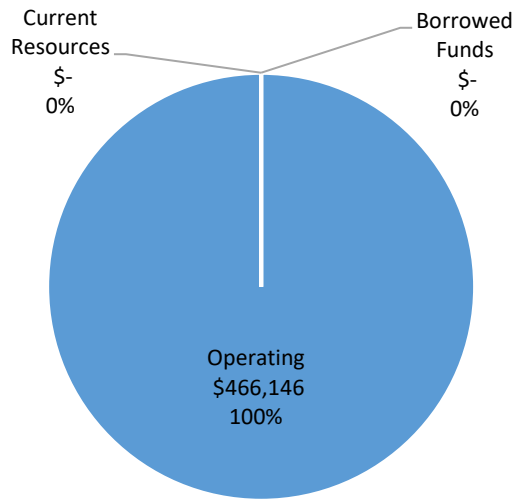
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Inspections</b>					
<b>Operating</b>					
Personnel Services	\$ 415,094	\$ 418,312	\$ 448,685	\$ 449,800	\$ 449,800
Purchased Services	26,090	2,659	2,566	2,566	2,566
Supplies	6,384	3,656	4,945	15,920	4,920
Other Charges	8,553	6,064	8,860	8,860	8,860
<b>Subtotal</b>	<b>\$ 456,122</b>	<b>\$ 430,691</b>	<b>\$ 465,056</b>	<b>\$ 477,146</b>	<b>\$ 466,146</b>
<b>Total Operating Expense</b>	<b>\$ 456,122</b>	<b>\$ 430,691</b>	<b>\$ 465,056</b>	<b>\$ 477,146</b>	<b>\$ 466,146</b>
<b>Capital</b>					
Capital Outlay	\$ 21,560	\$ 540	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 21,560</b>	<b>\$ 540</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 477,681</b>	<b>\$ 431,232</b>	<b>\$ 465,056</b>	<b>\$ 477,146</b>	<b>\$ 466,146</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Planning & Land Management – Health

## FY22 Budget Highlights

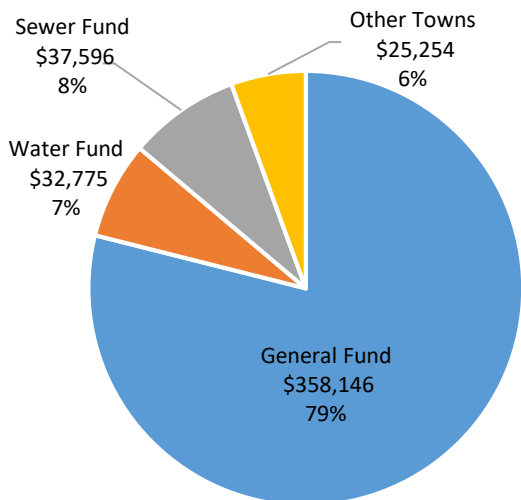
The FY22 Health total operating appropriation is proposed to increase by 1.1% or \$5,102 compared to FY21. The Water and Sewer Funds are proposed to contribute 7.2% and 8.3% of needed funding while \$25,254 is planned to come from Other Towns as Concord’s Health Division provides services to surrounding communities. The General Fund is proposed to support 78.9% or \$358,146 of planned expenditures.

## Division Financial Overview

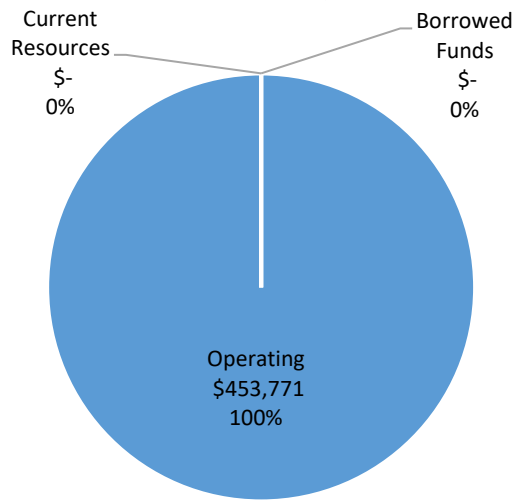
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Health</b>					
<b>Operating</b>					
Personnel Services	\$ 330,808	\$ 357,487	\$ 360,404	\$ 364,906	\$ 364,906
Purchased Services	82,501	76,624	82,525	83,125	83,125
Supplies	4,198	1,921	2,350	2,350	2,350
Other Charges	2,370	1,016	3,390	3,390	3,390
<b>Subtotal</b>	<b>\$ 419,877</b>	<b>\$ 437,049</b>	<b>\$ 448,669</b>	<b>\$ 453,771</b>	<b>\$ 453,771</b>
<b>Total Operating Expense</b>	<b>\$ 419,877</b>	<b>\$ 437,049</b>	<b>\$ 448,669</b>	<b>\$ 453,771</b>	<b>\$ 453,771</b>
<b>Capital</b>					
Capital Outlay	\$ 11,373	\$ 19,987	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 11,373</b>	<b>\$ 19,987</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 431,250</b>	<b>\$ 457,035</b>	<b>\$ 448,669</b>	<b>\$ 453,771</b>	<b>\$ 453,771</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Planning & Land Management – 141 Keyes Road

## FY22 Budget Highlights

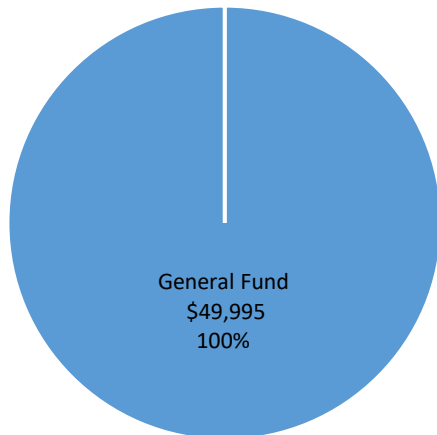
The FY22 141 Keyes Road total operating appropriation is proposed to increase by 3.7% or \$1,796 compared to FY21 primarily due to projected utility increases. The budget includes funding for various utilities and maintenance of offices and general meeting space utilized by the Department of Planning and Land Management, other Town departments, and the public. The General Fund is proposed to support 100.0% or \$49,995 of planned expenditures.

## Division Financial Overview

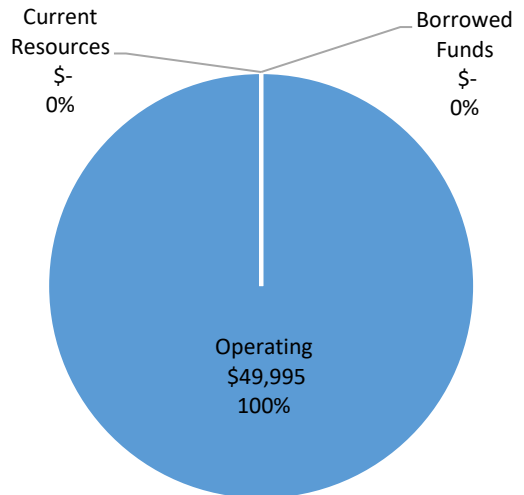
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>141 Keyes Road</b>					
<b>Operating</b>					
Personnel Services	\$ 1,869	\$ 3,754	\$ -	\$ -	\$ -
Purchased Services	36,456	39,011	48,199	48,199	49,895
Supplies	374	37	-	-	100
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 38,699</b>	<b>\$ 42,802</b>	<b>\$ 48,199</b>	<b>\$ 48,199</b>	<b>\$ 49,995</b>
<b>Total Operating Expense</b>	<b>\$ 38,699</b>	<b>\$ 42,802</b>	<b>\$ 48,199</b>	<b>\$ 48,199</b>	<b>\$ 49,995</b>
<b>Capital</b>					
Capital Outlay	\$ 1,214	\$ 897	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 1,214</b>	<b>\$ 897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 39,913</b>	<b>\$ 43,699</b>	<b>\$ 48,199</b>	<b>\$ 48,199</b>	<b>\$ 49,995</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources

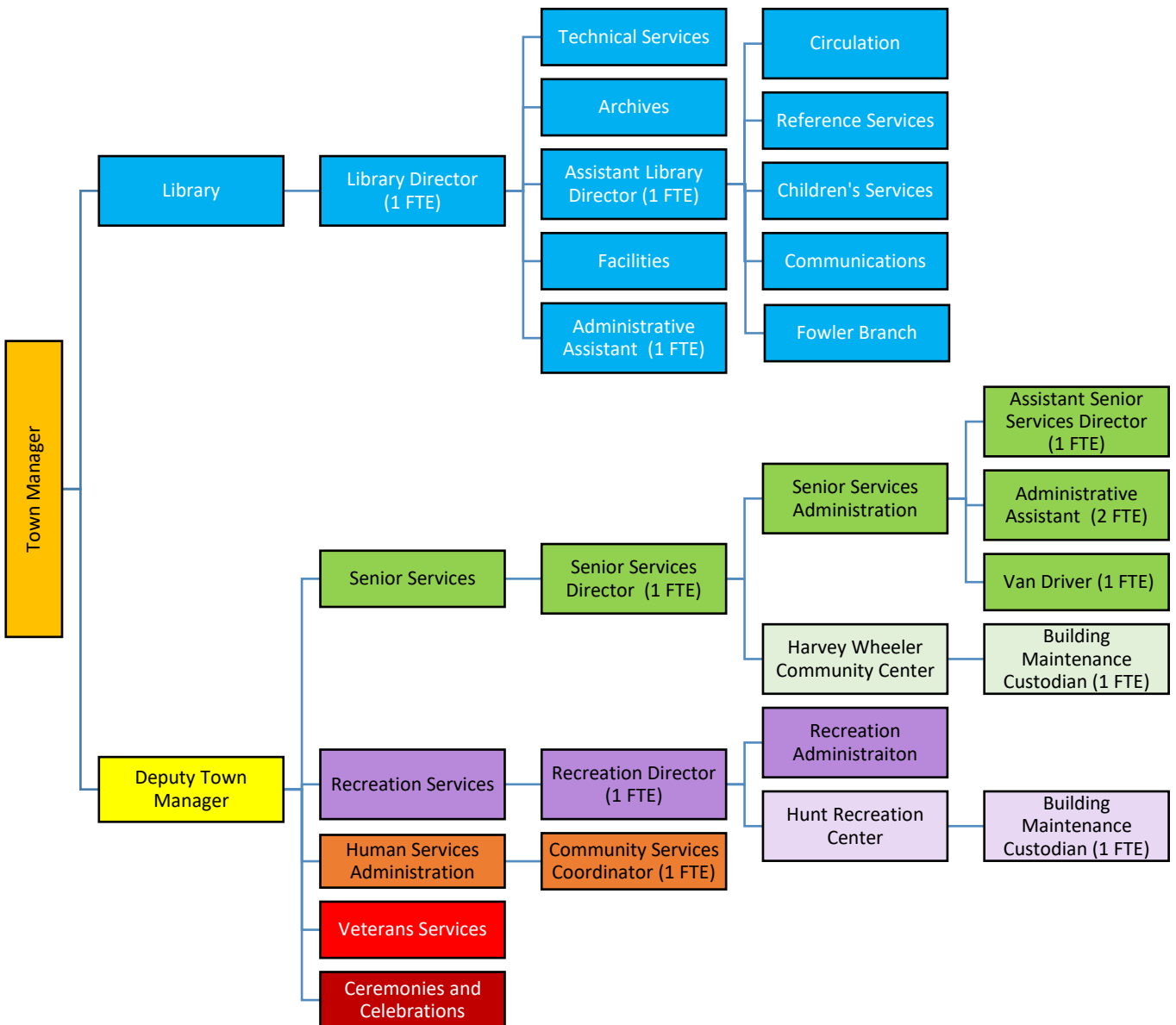


# Human Services

## Mission Statement

The mission of the Town’s Human Services is to enhance Concord residents’ quality of life by providing the following: access to libraries in Concord and West Concord, support services for senior citizens at Harvey Wheeler Community Center, funding for Recreation administration and Hunt Recreation Center operations, outreach by a Community Services Coordinator, resources for Veterans, and funding for Concord ceremonies and celebrations.

## Organizational Chart



# Human Services

## Responsibilities

### General Administration

**Library:** With the Main Library in Concord Center and the Fowler Branch in West Concord, the Concord Free Public Library's purpose is to inspire lifelong learning and 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.

At the Main Library, construction is currently underway for a major expansion. Through charitable donations, the Library Corporation purchased the adjacent Heywood- Benjamin House and has raised more than \$11.4 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. We anticipate moving the children's collection to the renovated space during the fall, with a certificate of completion in place for the entire project by January 2022.

**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.

- **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.

# Human Services

**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 transportation, information, referrals and programming at the Harvey Wheeler Community Center, social service and outreach support 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 under sixty 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 hosted 442 virtual programs with 4,769 attendees during FY2020, which aided in reaching new audiences.
- ☑ CFPL broke ground on the building expansion project in October and library staff have participated on several project related committees.
- ☑ CFPL staff participated on a Library Corporation sponsored planning process for a sustainability plan.
- ☑ CFPL inventoried the Library's 200+ piece art collection, which the Library Corporation had professionally photographed for documentation and exhibition purposes.
- ☑ CFPL's Special Collections Department launched two initiatives, *Chronicling COVID-19* where residents could contribute a piece of writing or other creative expression about their experiences during the pandemic and *Concord Stories from Special Collections*, which highlights the collections through stories about Concord's people and places.
- ☑ CFPL launched a very successful curbside pickup service and was able to fulfill 12,256 reservations during 2020. Additional curbside services have included personalized reading recommendations, thematic book bundles, complementary printouts, a puzzle swap and take and make crafts for families to enjoy.
- ☑ CFPL successfully reopened for in-person browsing from 9/23 – 12/11 after modifying the building to incorporate the Commonwealth's safety protocols during COVID-19. During the three-month period, we hosted 5,344 visitors between the two locations.
- ☑ CFPL modified the HVAC equipment to iWave M, Halo LED and MERV 13 filters with support from the CARES Act and Library Corporation.
- ☑ CFPL launched staff-curated resource lists and online tutorials for digital resources during the pandemic.
- ☑ CFPL offered café tables and chairs at both locations so patrons could gather safely, utilize the Library's Wi/Fi service, and enjoy outdoor activities such as StoryWalks, courtesy of the Library Corporation.
- ☑ CFPL enhanced services through several community partnerships including Concord Public Schools, Concord Recreation and Gaining Ground.
- ☑ CFPL's summer learning program had record participation with 553 readers reading 2,430 books and completing 2,047 activities, all virtually.

# Human Services

- ☑ CFPL continued to participate on the steering committee for the Concord Festival of Authors and sponsored several festival programs.

## Senior Services

- ☑ Moved all appropriate programming onto virtual platforms.
- ☑ Conducted drive thru giveaways and Grab and Go meals.
- ☑ Telephone check in service for 800+ seniors.
- ☑ Continued to provide social service support to seniors and their families.
- ☑ Moved the Harvey Wheeler Community Center’s Treasure Chest Gift shop to a web based shop.
- ☑ Continued to provide transportation services in a safe way.
- ☑ Continued to loan out durable medical equipment free of charge.
- ☑ Continued the production of the monthly newsletter.
- ☑ Started a one page mid-month newsletter called “High Spirits.”
- ☑ Offered support groups for caregivers, hoarding, and grief.

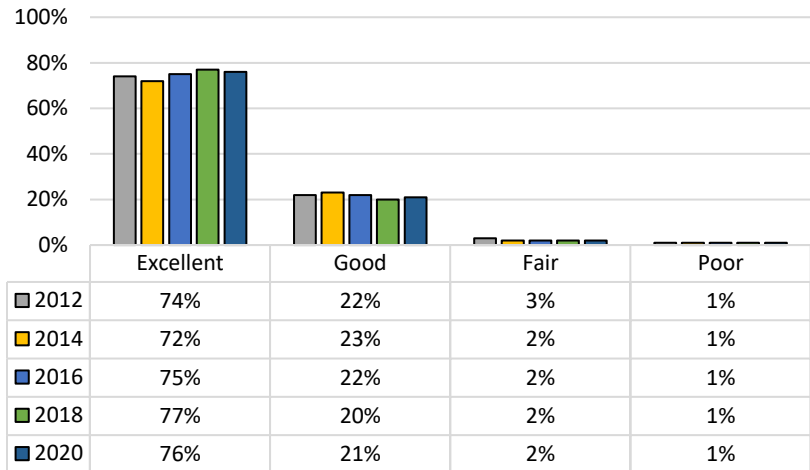
# Human Services

## 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 2020 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**



As determined by the biennial Citizen Survey completed in 2020, 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.”

Due to the Library closure in March 2020 from the COVID-19, pandemic CFPL experienced changes in circulation as follows:

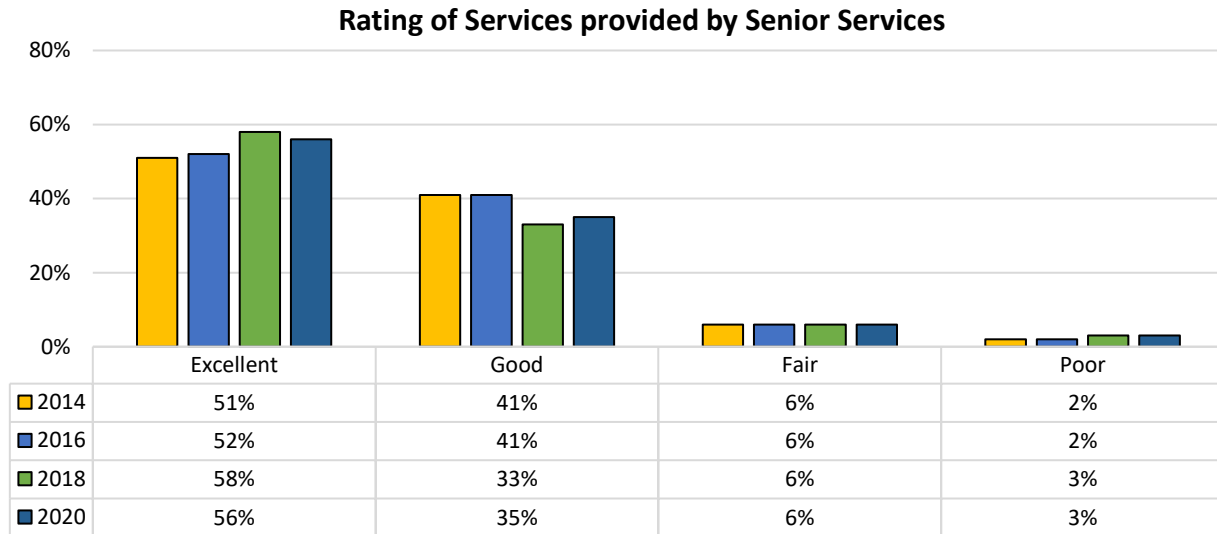
- 13% decrease in circulation overall.
- 28% increase in use of downloadable and streaming content.

CFPL Performance Measures					
	2016	2017	2018	2019	2020
Direct Circulation	390,131	385,436	385,038	396,959	335,958
Ebooks-Circulation	17,179	19,027	40,989	56,326	72,363
<u>Programs Held</u>					
Adult	169	180	205	184	137
Young Adult	22	39	61	130	77
Children	<u>218</u>	<u>233</u>	<u>267</u>	<u>413</u>	<u>342</u>
<b>Total</b>	409	452	533	727	556
<u>Programs Attendance</u>					
Adult	6,539	5,863	7,045	6,724	3,520
Young Adult	772	1,206	1,122	2,868	871
Children	<u>4,466</u>	<u>4,383</u>	<u>6,031</u>	<u>9,253</u>	<u>5,763</u>
<b>Total</b>	11,777	11,452	14,198	18,845	10,154

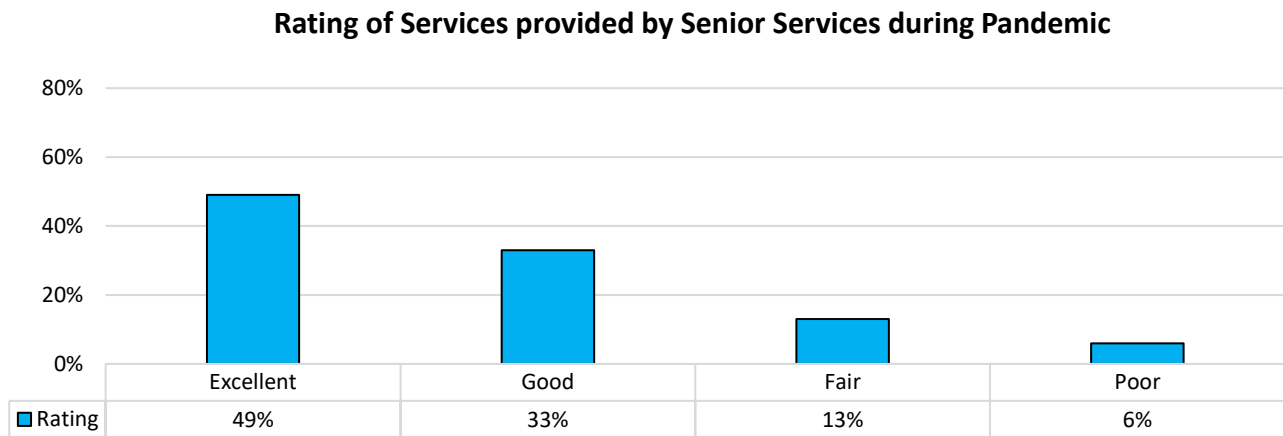
# Human Services

## Senior Services

In the 2020 survey, the question was posed, “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 2020 survey, data was also collected to gauge the community’s rating of services provided by Senior Services during the beginning of the pandemic. The survey noted that more than 80% of residents thought that the services provided by the division was either “Excellent” or “Good.”



# Human Services

## FY22 Goals

### Library

- Prepare both library locations to resume full services following the pandemic.
- Develop new service models in preparation for a larger facility.
- Coordinate plans to move collections and staff into the new Library spaces.
- Prepare staffing plan for youth services and new makerspace.
- Work with the Library Committee to update the Library's long-range plan.
- Identify and eliminate barriers to library use including rethinking/revising current fine collections.
- Maintain service levels during the 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.

# Human Services

## Long-Term Plans

### Library

- ⇒ Collaborate with the Library Corporation and Friends of the Concord Free Public Library on programmatic initiatives such as the speaker series for the Goodwin Forum, Concord Festival of Authors, and Diversity, Equity, and Inclusion.
- ⇒ Implement recommendations outlined in the Library’s sustainability plan.
- ⇒ Identify ways to bring Special Collections to a broader audience within the community such as working with CPS to explore ways to integrate local primary source material into the school curriculum.
- ⇒ Establish a planning committee to develop special activities and programs in celebration of the Concord Free Public Library’s sesquicentennial anniversary in 2023.

### Senior Services

- ⇒ Develop and implement a patient navigation program to help guide seniors in need of social services as they research and access a variety of programs and resources.

# Human Services

## Personnel Summary

Human Services	FY21 FTE	FY21 Budgeted	FY22 FTE	FY22 Proposed	FTE	Δ \$
<b>No. Division</b>						
5a Library	27.85	\$ 1,896,618	29.28	\$ 1,863,565	1.42	\$ (33,053)
5b1 Senior Services Administration	10.59	621,373	10.76	648,748	0.17	27,375
5b2 Harvey Wheeler Community Center	1.00	53,409	1.00	54,001	0.00	592
5c1 Recreation Services Administration	1.00	118,882	1.00	110,000	0.00	(8,882)
5c2 Hunt Recreation Center	1.00	58,355	1.00	59,195	0.00	840
5d Human Services Administration	1.00	68,159	1.00	68,989	0.00	830
5e Veterans Services	0.49	34,079	0.49	34,497	0.00	418
5f Ceremonies & Celebrations	0.00	-	0.00	-	0.00	-
<b>Human Services Total</b>	<b>42.93</b>	<b>\$ 2,850,875</b>	<b>44.52</b>	<b>\$ 2,838,994</b>	<b>1.59</b>	<b>\$ (11,880)</b>

# Human Services – Library

## FY22 Budget Highlights

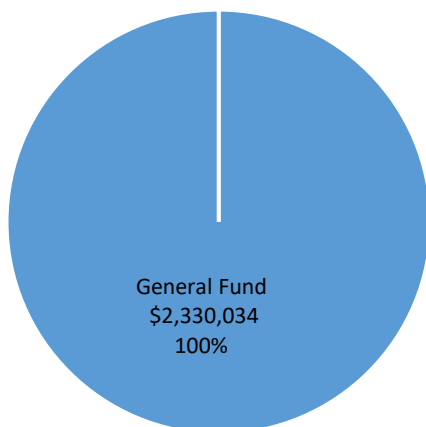
The FY22 Library total operating appropriation is proposed to decrease by less than 0.1% or \$668 compared to FY21. This is primarily due to salary and wage savings from transitions in personnel. The proposed budget also includes additional personnel and non-personnel funding to support the Library’s expansion. The General Fund is proposed to support 100.0% or \$2,330,034 of planned expenditures.

## Division Financial Overview

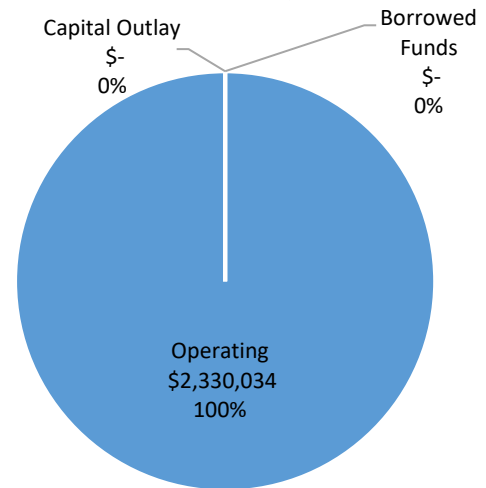
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Library</b>					
<b>Operating</b>					
Personnel Services	\$ 1,593,712	\$ 1,600,881	\$ 1,896,618	\$ 1,819,317	\$ 1,751,289
Purchased Services	298,071	130,717	156,500	159,083	159,083
Supplies	150,233	108,098	140,300	140,300	140,300
Other Charges	2,514	1,838	2,500	2,473	2,473
Assumption of Library Corp.	137,344	119,213	134,784	133,123	133,123
Library Expansion	-	-	-	234,703	169,766
Less: Direct Pay	-	-	-	(26,000)	(26,000)
<b>Subtotal</b>	<b>\$ 2,181,874</b>	<b>\$ 1,960,747</b>	<b>\$ 2,330,702</b>	<b>\$ 2,462,999</b>	<b>\$ 2,330,034</b>
<b>Total Operating Expense</b>	<b>\$ 2,181,874</b>	<b>\$ 1,960,747</b>	<b>\$ 2,330,702</b>	<b>\$ 2,462,999</b>	<b>\$ 2,330,034</b>
<b>Capital</b>					
Capital Outlay	\$ 52,616	\$ -	\$ 5,000	\$ 10,000	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 52,616</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 2,234,491</b>	<b>\$ 1,960,747</b>	<b>\$ 2,335,702</b>	<b>\$ 2,472,999</b>	<b>\$ 2,330,034</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Human Services – Senior Services Administration

## FY22 Budget Highlights

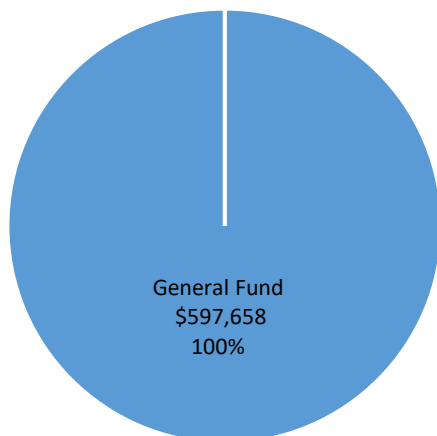
The FY22 Senior Services Administration total operating appropriation is proposed to decrease by 10.5% or \$69,947 compared to FY21. The decrease is primarily a result of the separation of proposed expenditures supported grants and other sources from the Town appropriation due to a change in accounting practices. The proposed budget includes additional hours for the Social Services Supervisor. The General Fund is proposed to support 100.0% or \$597,658 of planned expenditures.

## Division Financial Overview

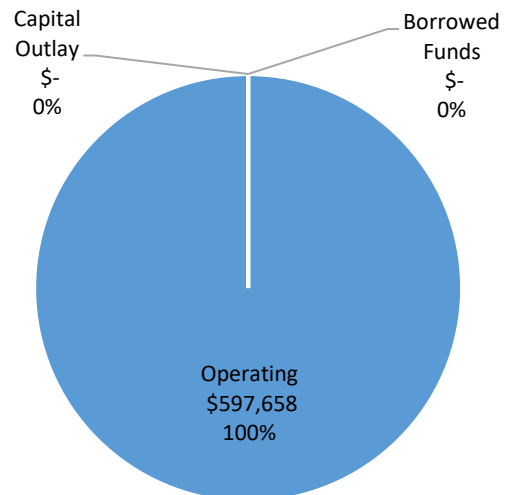
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Senior Services Administration</b>					
<b>Operating</b>					
Personnel Services	\$ 381,212	\$ 433,216	\$ 621,373	\$ 648,748	\$ 648,748
Purchased Services	12,022	11,181	20,400	20,500	20,500
Supplies	14,712	11,695	21,075	19,175	19,175
Other Charges	3,043	2,526	4,757	4,970	4,970
<i>Less: Direct Pay</i>	-	-	-	(95,735)	(95,735)
<b>Subtotal</b>	<b>\$ 410,989</b>	<b>\$ 458,618</b>	<b>\$ 667,605</b>	<b>\$ 597,658</b>	<b>\$ 597,658</b>
<b>Total Operating Expense</b>	<b>\$ 410,989</b>	<b>\$ 458,618</b>	<b>\$ 667,605</b>	<b>\$ 597,658</b>	<b>\$ 597,658</b>
<b>Capital</b>					
Capital Outlay	\$ 52,287	\$ 67,500	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 52,287</b>	<b>\$ 67,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 463,275</b>	<b>\$ 526,118</b>	<b>\$ 667,605</b>	<b>\$ 597,658</b>	<b>\$ 597,658</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Human Services – Harvey Wheeler Community Center

## FY22 Budget Highlights

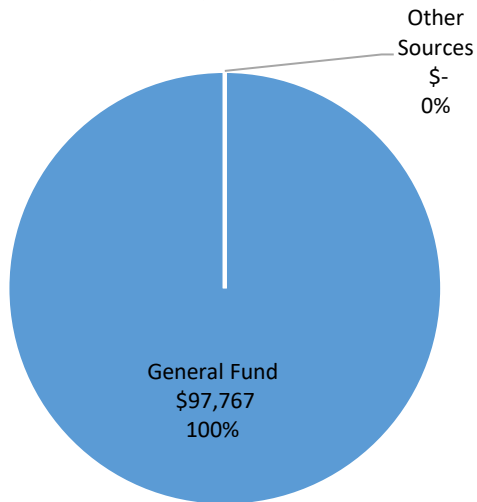
The FY22 Harvey Wheeler Community Center total operating appropriation is proposed to increase by 3.8% or \$3,558 compared to FY21. The building houses the Senior Services Administration as well as Concord Recreation’s Carousel pre-school and after-school programs. The proposed budget includes minor increases in utility expenses. The General Fund is proposed to support 100.0% or \$97,767 of planned expenditures.

## Division Financial Overview

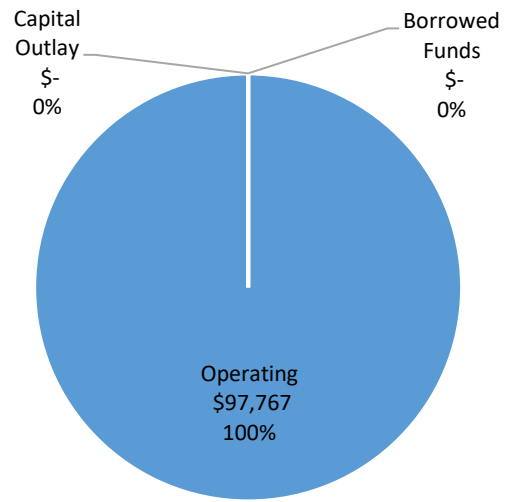
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Harvey Wheeler Community Center</b>					
<b>Operating</b>					
Personnel Services	\$ 47,169	\$ 49,829	\$ 53,409	\$ 54,001	\$ 54,001
Purchased Services	33,609	35,660	37,600	40,516	40,516
Supplies	2,157	1,553	3,200	3,250	3,250
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 82,935</b>	<b>\$ 87,042</b>	<b>\$ 94,209</b>	<b>\$ 97,767</b>	<b>\$ 97,767</b>
<b>Total Operating Expense</b>	<b>\$ 82,935</b>	<b>\$ 87,042</b>	<b>\$ 94,209</b>	<b>\$ 97,767</b>	<b>\$ 97,767</b>
<b>Capital</b>					
Capital Outlay	\$ 9,000	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 91,935</b>	<b>\$ 87,042</b>	<b>\$ 94,209</b>	<b>\$ 97,767</b>	<b>\$ 97,767</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Human Services – Recreation Administration

## FY22 Budget Highlights

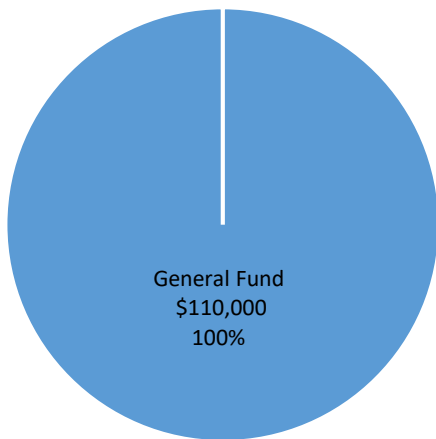
The FY22 Recreation Administration total operating appropriation is proposed to decrease by 7.5% or \$8,882 compared to FY21. This savings is a result of a decrease in Personnel Services due to a transition in personnel. The General Fund is proposed to support 100.0% or \$110,000 of planned expenditures.

## Division Financial Overview

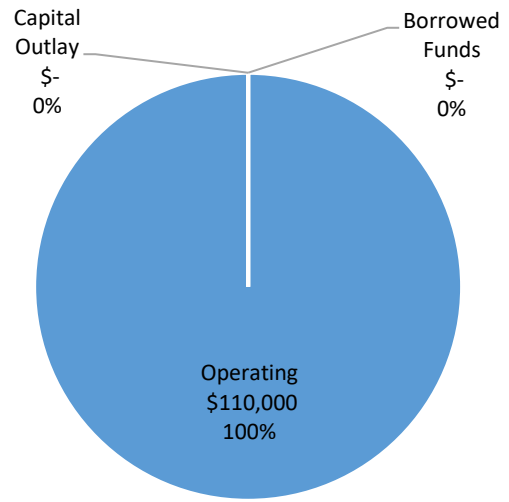
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Recreation Services Administration</b>					
<b>Operating</b>					
Personnel Services	\$ 107,960	\$ 120,512	\$ 118,882	\$ 110,000	\$ 110,000
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Other Charges	416	9,461	-	-	-
<b>Subtotal</b>	<b>\$ 108,376</b>	<b>\$ 129,973</b>	<b>\$ 118,882</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>
<b>Total Operating Expense</b>	<b>\$ 108,376</b>	<b>\$ 129,973</b>	<b>\$ 118,882</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 108,376</b>	<b>\$ 129,973</b>	<b>\$ 118,882</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Human Services – Hunt Recreation Center

## FY22 Budget Highlights

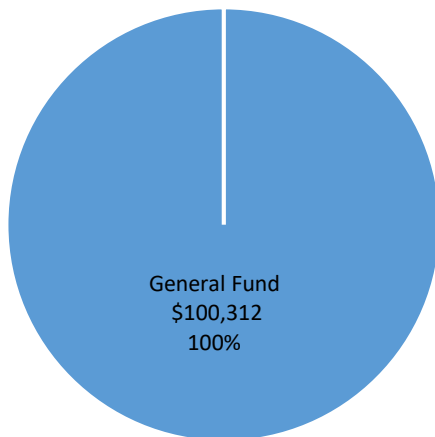
The FY22 Hunt Recreation Center total operating appropriation is proposed to decrease by 3.9% or \$4,063 compared to FY21. The proposed decrease is primarily the result of a \$3,500 decrease in Supplies. The General Fund is proposed to support 100.0% or \$100,312 of planned expenditures.

## Division Financial Overview

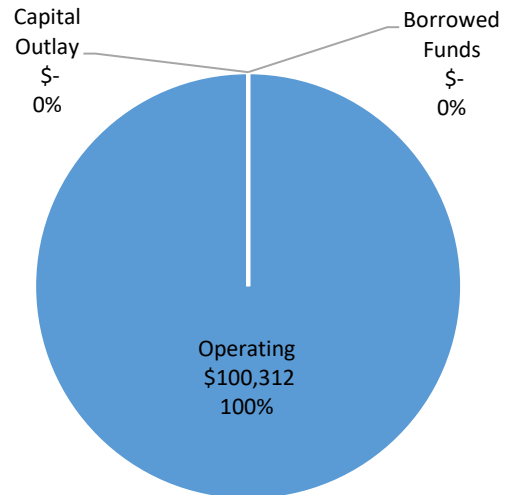
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Hunt Recreation Center</b>					
<b>Operating</b>					
Personnel Services	\$ 56,502	\$ 58,886	\$ 58,355	\$ 59,195	\$ 59,195
Purchased Services	41,364	31,657	36,320	36,745	36,745
Supplies	1,499	1,330	3,500	-	-
Other Charges	-	-	-	-	-
55 Church Street	-	-	-	-	-
Rideout Fieldhouse	5,317	5,429	6,200	3,872	3,872
105 Everett	-	-	-	500	500
<b>Subtotal</b>	<b>\$ 104,683</b>	<b>\$ 97,301</b>	<b>\$ 104,375</b>	<b>\$ 100,312</b>	<b>\$ 100,312</b>
<b>Total Operating Expense</b>	<b>\$ 104,683</b>	<b>\$ 97,301</b>	<b>\$ 104,375</b>	<b>\$ 100,312</b>	<b>\$ 100,312</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 104,683</b>	<b>\$ 97,301</b>	<b>\$ 104,375</b>	<b>\$ 100,312</b>	<b>\$ 100,312</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Human Services – Human Services Administration

## FY22 Budget Highlights

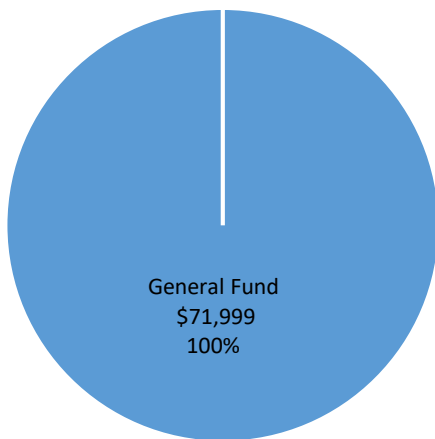
The FY22 Human Services total operating appropriation is proposed to decrease by 0.2% or \$135 compared to FY21. The proposed budget includes the Community Services Coordinator position as well as proposed minor reductions in non-personnel expenditures. The General Fund is proposed to support 100.0% or \$71,799 of planned expenditures due to a planned decrease in Community Chest support.

## Division Financial Overview

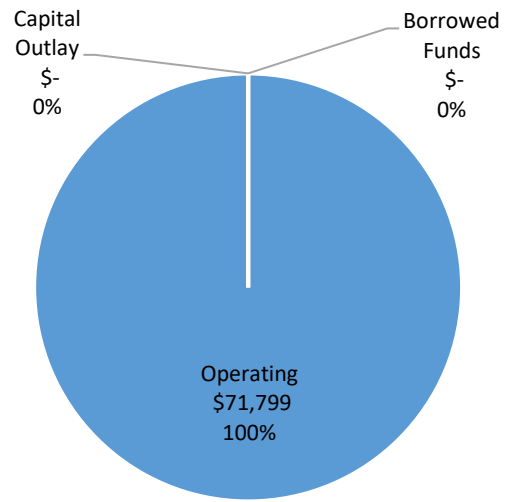
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Human Services Administration</b>					
<b>Operating</b>					
Personnel Services	\$ 34,081	\$ 56,460	\$ 68,159	\$ 68,989	\$ 68,989
Purchased Services	8,962	238	2,750	1,835	1,835
Supplies	1,049	134	400	250	250
Other Charges	433	808	625	725	725
<b>Subtotal</b>	<b>\$ 44,526</b>	<b>\$ 57,639</b>	<b>\$ 71,934</b>	<b>\$ 71,799</b>	<b>\$ 71,799</b>
<b>Total Operating Expense</b>	<b>\$ 44,526</b>	<b>\$ 57,639</b>	<b>\$ 71,934</b>	<b>\$ 71,799</b>	<b>\$ 71,799</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 44,526</b>	<b>\$ 57,639</b>	<b>\$ 71,934</b>	<b>\$ 71,799</b>	<b>\$ 71,799</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Human Services – Veterans Services

## FY22 Budget Highlights

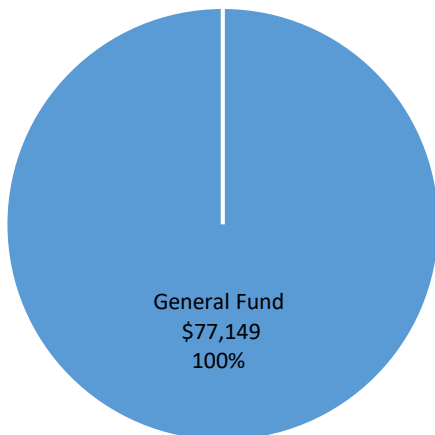
The FY22 Veterans Services total operating appropriation is proposed to increase by 2.7% or \$2,015 compared to FY21. The proposed increase is primarily the result of a change in state mandated benefit payments to qualifying residents. The FY22 budget proposes to fund benefits at \$39,842, an increase of \$1,842 in comparison to FY21. The General Fund is proposed to support 100.0% or \$77,149 of planned expenditures.

## Division Financial Overview

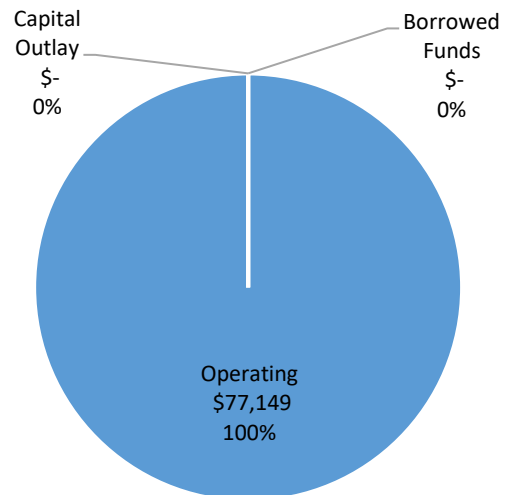
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Veterans Services</b>					
<b>Operating</b>					
Personnel Services	\$ 28,080	\$ 29,904	\$ 34,079	\$ 34,497	\$ 34,497
Purchased Services	557	2,042	915	2,285	2,285
Supplies	4,124	200	1,370	250	250
Other Charges	209	149	770	275	275
Veterans' Benefits	63,808	45,392	38,000	39,842	39,842
<b>Subtotal</b>	<b>\$ 96,778</b>	<b>\$ 77,687</b>	<b>\$ 75,134</b>	<b>\$ 77,149</b>	<b>\$ 77,149</b>
<b>Total Operating Expense</b>	<b>\$ 96,778</b>	<b>\$ 77,687</b>	<b>\$ 75,134</b>	<b>\$ 77,149</b>	<b>\$ 77,149</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 96,778</b>	<b>\$ 77,687</b>	<b>\$ 75,134</b>	<b>\$ 77,149</b>	<b>\$ 77,149</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Human Services – Ceremonies & Celebrations

## FY22 Budget Highlights

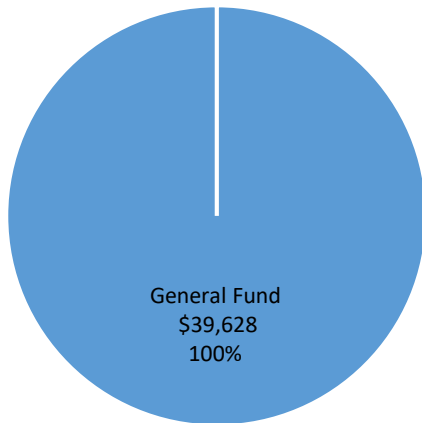
The FY22 Ceremonies and Celebrations total operating appropriation is proposed to increase by 33.7% or \$9,997 compared to FY21. The budget includes funding for event related expenses such as band and musician fees, participant refreshments, horse and carriage rentals, etc. as well as funding for Concord’s 250<sup>th</sup> celebration. The General Fund is proposed to support 100.0% or \$39,628 of planned expenditures.

## Division Financial Overview

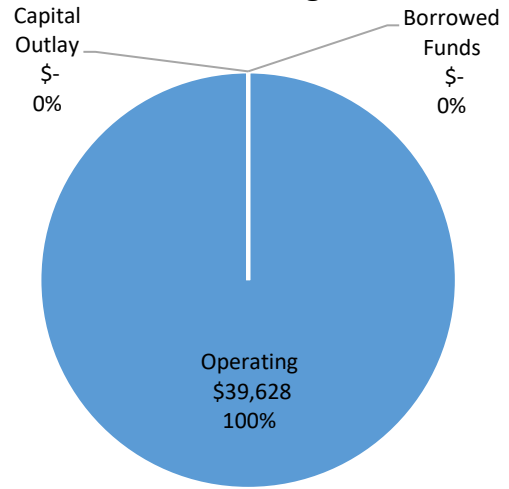
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>Ceremonies &amp; Celebrations</b>					
<b>Operating</b>					
General Services	\$ -	\$ -	\$ 2,750	\$ 3,000	\$ 3,000
Public Ceremonies	22,426	2,740	22,145	23,928	23,928
Memorial Day Flags	-	1,073	2,536	1,500	1,500
Street Flags	-	-	1,200	1,200	1,200
U.N. Day Committee	-	-	-	-	-
Special Events	-	-	1,000	10,000	10,000
<b>Subtotal</b>	<b>\$ 22,426</b>	<b>\$ 3,813</b>	<b>\$ 29,631</b>	<b>\$ 39,628</b>	<b>\$ 39,628</b>
<b>Total Operating Expense</b>	<b>\$ 22,426</b>	<b>\$ 3,813</b>	<b>\$ 29,631</b>	<b>\$ 39,628</b>	<b>\$ 39,628</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 22,426</b>	<b>\$ 3,813</b>	<b>\$ 29,631</b>	<b>\$ 39,628</b>	<b>\$ 39,628</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources

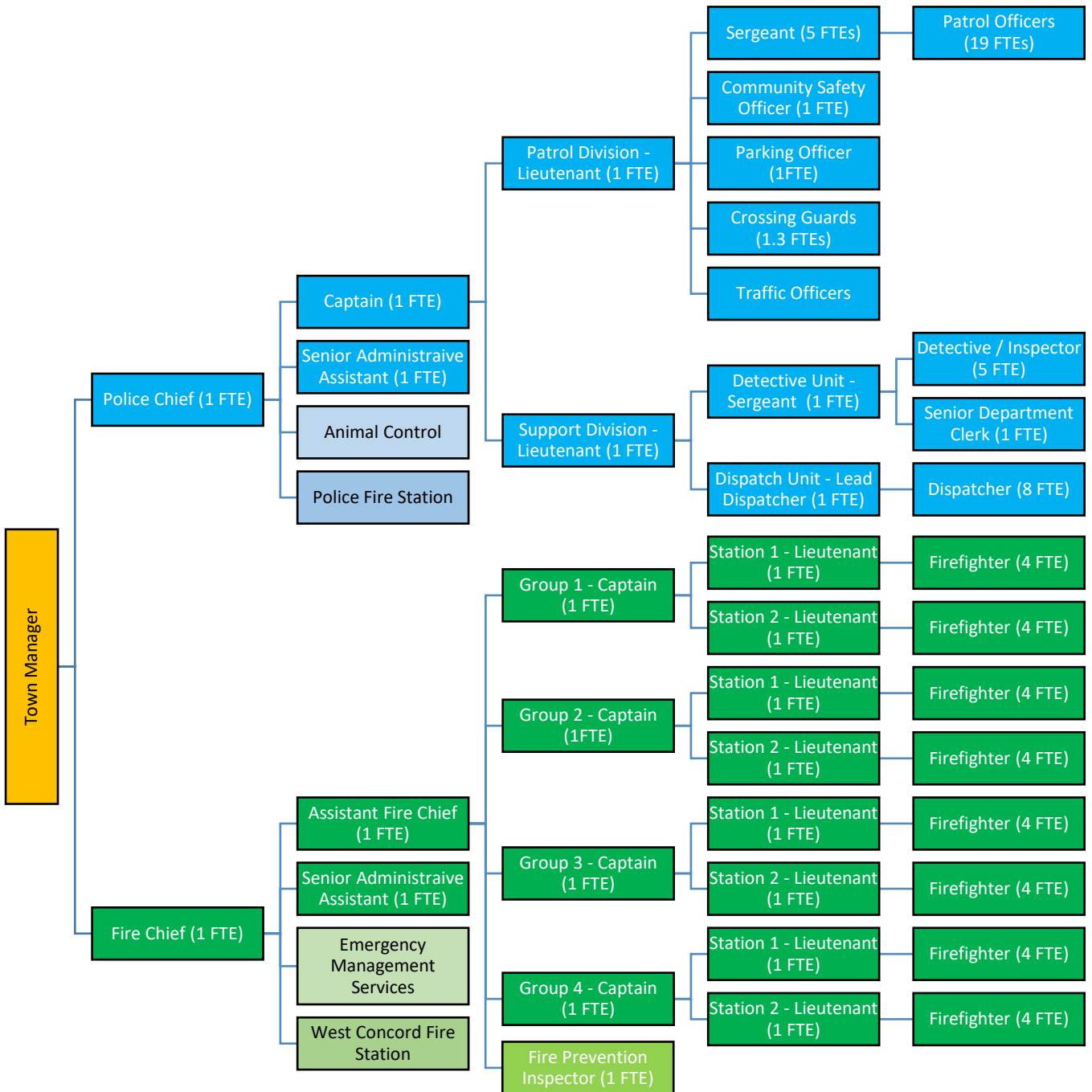


# Public Safety

## 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 primary mission of the Concord Police Department is to deliver exceptional service through community policing. Our fundamental duties are to safeguard lives and property while upholding the constitutional rights of all; guided by integrity, morality, and treating all people with dignity and respect at all times. The 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 (DVSNN) 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 along with the booking area, lockup, sally port, and report writing areas. The second floor houses administrative offices, locker rooms, property room and records. A multi-purpose room on the third floor is used as the Town's Emergency Operations Center, Public Safety training and by Town boards and community organizations. The Fireside garage houses a ladder truck, pumper engines, and ambulances. The second floor has administrative offices and living quarters. Located on the third floor is a conference room and additional administrative support office.

**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

- ☑ Maintained services through COVID-19 pandemic.
- ☑ Assisted with non-traditional services due to COVID-19 pandemic (i.e. providing deliveries of food, medications, and other supplies).
- ☑ Initiated In-car/Body-worn camera program.
- ☑ Received AAA Northeast Gold Traffic Award.
- ☑ Increased number of hybrid vehicles in fleet.

### Animal Control

- ☑ Maintained responsive delivery of services via contracted services.

### Police Fire Station

- ☑ HVAC and air purifier improvements.

### Fire Department

- ☑ Maintained minimum staffing at all times throughout the pandemic.
- ☑ Quickly adapted to administrative staff working from home.
- ☑ Adapted quickly to requirements necessitated by the COVID-19 pandemic.
- ☑ Successfully procured PPE for staff during drastic supply chain difficulties.
- ☑ Worked closely with other town departments to assist with PPE and equipment procurement related to the pandemic.
- ☑ Implemented staffing policies designed to minimize exposure between work groups.
- ☑ Developed workarounds for training that maintained social distancing while training on required skills.
- ☑ Firefighters were trained to administer COVID-19 tests and provide that service to all town departments.
- ☑ Firefighters were trained to administer COVID-19 vaccines and continue to work with the Health Department to vaccinate the population.
- ☑ Nearly completed implementation of Fire Department module of town-wide license and permitting system.

### Emergency Management Services

- ☑ Worked with Health Department to stand up a vaccination site for the COVID-19 pandemic.

## Public Safety

- Administered public assistance grants from FEMA to seek reimbursement for the Presidential Pandemic Disaster Declaration.
- Worked closely with other town departments to facilitate the use and tracking of CARES funds.

### West Concord Fire Station

- Continued the construction of a small addition to accommodate equipment storage during the pandemic.

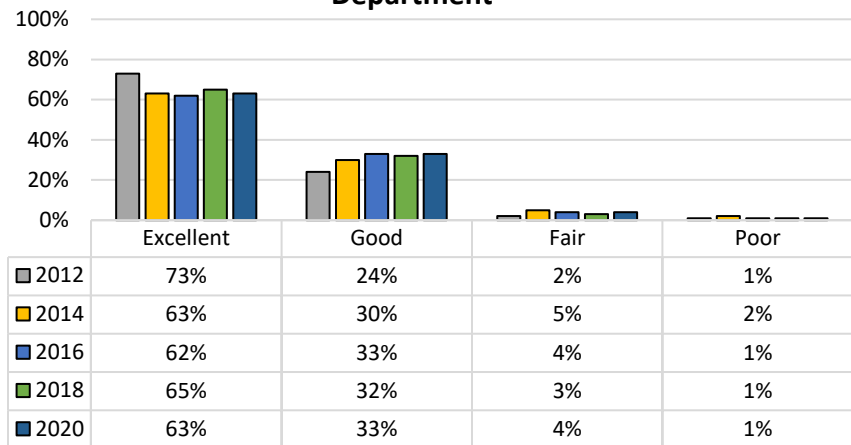
# Public Safety

## 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 2020 survey reported that 63% of respondents said services were “Excellent” and 33% said services were “Good”.

**Rating of Services provided by the Police Department**



In addition to survey data, the Concord Police Department also tracks and maintains records through incident reports. In CY2020, 35,588 items were logged. Below is a chart that breaks down a portion of those incidents.

### **CY2020 Incidents Report**

Type	
Arrests (various)	92
Summons	287
Assaults	14
Suspicious Activity	738
Motor Vehicle Crashes	309
Motor Vehicle Stops	3,725
Motor Vehicle vs. Deer	19
Operating Under the Influence	35
Protective Custody	4
Traffic Citations	3,130
Criminal Traffic Summons	229
Larceny Investigations	497
Domestic Violence Investigations	52
Narcotics, Drug Investigations	5
Medical Assists	927
Animal Control	224
Vandalism Complaints	38
Alarms-Commercial/Residential	672
Breaking and Entering Investigations	21
<b>Total Log Items</b>	<b>35,588</b>

# Public Safety

## Animal Control

As part of Concord’s requirement per M.G.L. to employ 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 923 calls were made regarding animal issues during CY2020.

TOWN OF CONCORD  
ANIMAL CONTROL ANNUAL SUMMARY REPORT  
JANUARY 1, 2020 - DECEMBER 31, 2020

Type	2020
Total Calls	923
Complaint Calls	57
Lost Dog	36
Lost Cat	12
Other Cat Related	13
Wildlife	206
Misc. Calls	459
Pickups	20
Human/Animal-Animal Bite	31
Quarantine Orders Issued/Released	86
Submittals to State Lab	3

## Fire Department

The mission of the Fire Department is to make Concord a safer place for all to live, work and visit. We will accomplish this through prevention efforts and by providing rapid and effective fire, rescue and emergency medical services to the community.

The Concord Fire Department’s vision is to meet or exceed the expectations of our community by setting a high standard of excellence, guided by the principles of trust, integrity, honesty, loyalty and respect for all.

The Fire Department provides fire prevention, fire suppression, rescue, medical, and other emergency services to the public. The Fire Department is committed to maintaining a high standard of readiness in all aspects of fire, rescue and EMS emergency response; conducting public education programs on fire safety; and, promoting superior public relations by delivering all services promptly, effectively, and courteously.

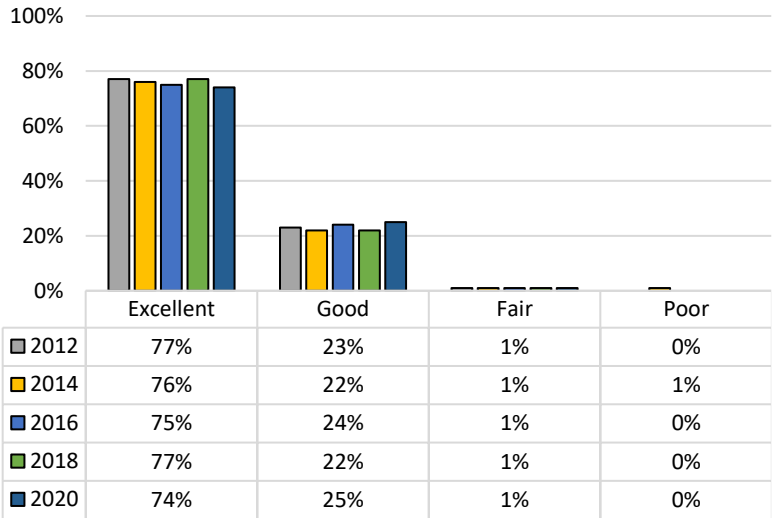
The Fire Department works with a number of partners to ensure that services are delivered. Through our association with Massachusetts Fire District 14, we have access to and participate on teams that include technical rescue; dive rescue; fire investigation; emergency communications support and preplanned mutual aid support. We collaborate with the Massachusetts Department of Fire Services for support at incidents that include hazardous materials, extended operations, fire investigations and many other support services.

# Public Safety

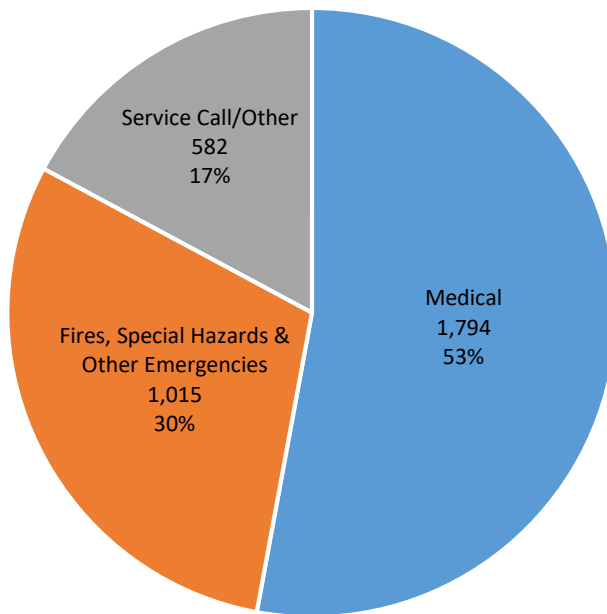
The Town’s biennial survey asked residents to rate the services provided by the Fire Department. The following question was asked, “How would you rate the overall quality of services provided by the Concord Fire Department, which provides Fire as well as Emergency Ambulance Service?” Almost three-quarters of the respondents think the services are “Excellent” and the majority of the remaining respondents believe they are “Good”.

Concord also tracks data relate to emergency responses. In CY2020, the Fire Department had 3,391 calls. The majority of calls, 53%, were related to “Emergency Medical Services”. This was followed by 30% related to “Fires, Special Hazards, or Other Emergencies”, followed by “Service and Other Calls” at 17%.

**Rating of Services provided by the Fire Department**



**CFD Emergency Response Calls CY 2020**

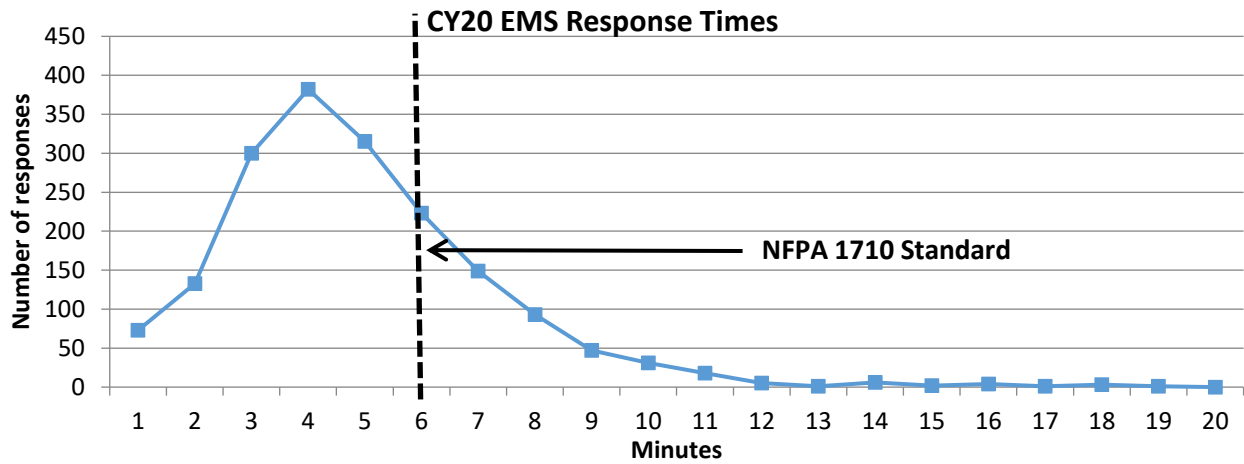
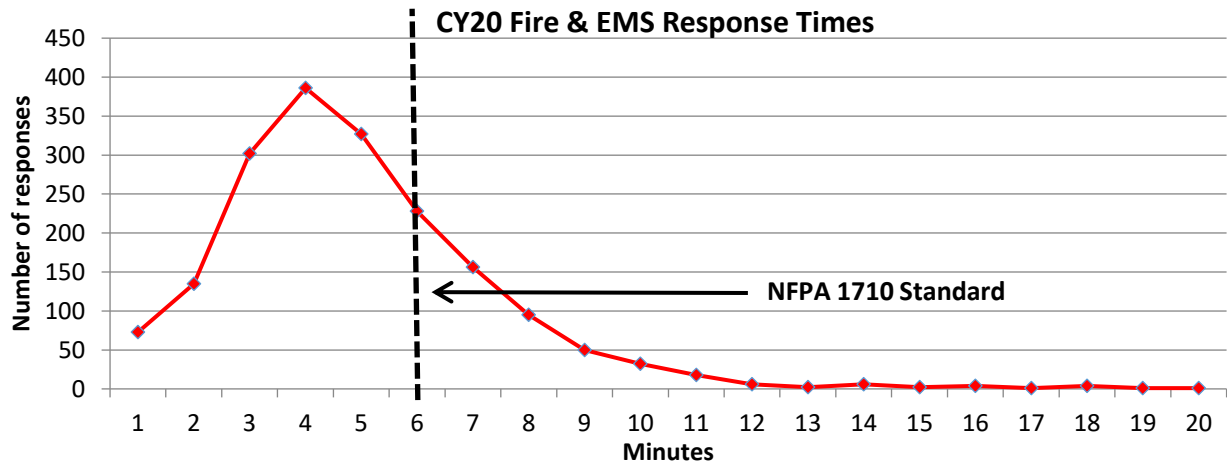


In order to measure the Concord Fire Department’s responsiveness to fire and medical emergencies, the Department tracks internal data throughout the fiscal and calendar years.

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.

# Public Safety

Concord’s median fire and emergency medical services response time is 5 minutes. The charts below break down all of the emergency responses from CY2020.



## 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

## FY22 Goals

### Police Department

- To renew community policing initiatives after COVID-19 restrictions are lifted.
- Fully implement In-car/Body-worn camera system.
- 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 fraud related crimes while identifying and assisting with successful prosecutions.
- Increase traffic enforcement throughout Town while working with the Traffic Advisory Committee.

### 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.
- Complete implementation of the Fire Department component of the town wide license and permitting system.
- Have all members trained in Rescue Task Force techniques for active threat incidents.

### Emergency Management

- Continue to develop Emergency Operations Center model.
- Improve EOC technology.
- Conduct EOC trainings.

# Public Safety

## 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 locations for a new public safety facility.

# Public Safety

## Personnel Summary

Public Safety		FY21	FY21	FY22	FY22	Δ	
		FTE	Budgeted	FTE	Proposed	FTE	\$
<b>No.</b>	<b>Division</b>						
6a	Police	48.30	\$ 4,682,091	48.30	\$ 4,621,206	0.00	\$(60,885)
6b	Animal Control	0.00	-	0.00	-	0.00	-
6c	Public Safety Building	0.00	-	0.00	-	0.00	-
6d	Fire	48.53	5,240,189	48.53	5,206,231	0.00	(33,958)
6e	Emergency Management	0.00	-	0.00	-	0.00	-
6f	West Concord Fire Station	0.00	-	0.00	-	0.00	-
<b>Public Safety Total</b>		<b>96.83</b>	<b>\$ 9,922,279</b>	<b>96.83</b>	<b>\$ 9,827,437</b>	<b>0.00</b>	<b>\$(94,843)</b>

# Public Safety – Police Department

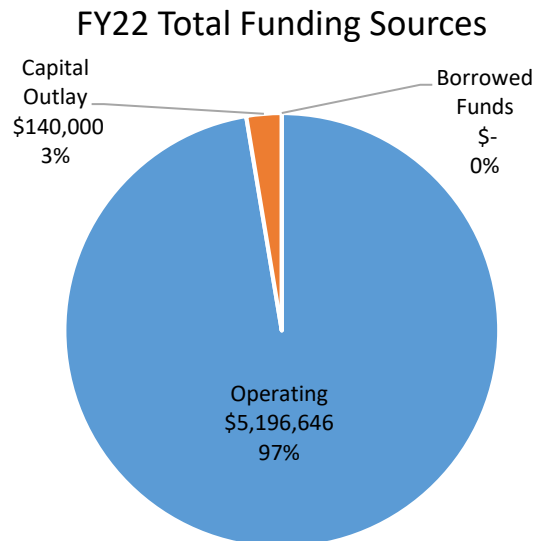
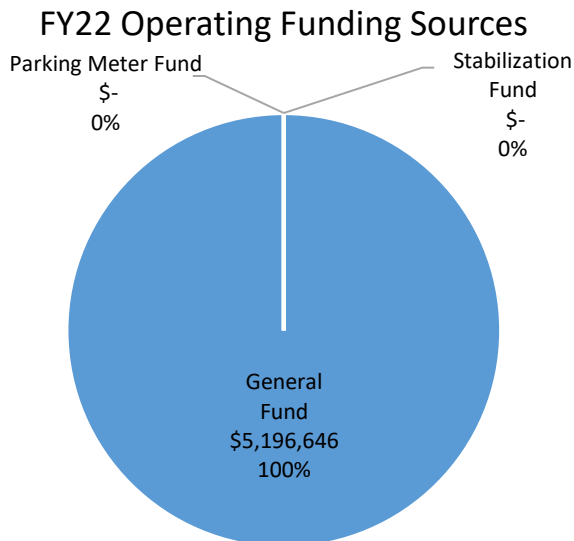
## FY22 Budget Highlights

The FY22 Police Department total operating appropriation is proposed to increase by 7.8% or \$378,455 compared to FY21 primarily due to salary and wage savings due to retirements and new hires plus an increase funding totaling \$400,000 to support operations traditionally funded by the Parking Meter Fund. The General Fund is proposed to support 100.0% or \$5,196,646 of planned expenditures.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Police Department</b>					
<b>Operating</b>					
Personnel Services	\$ 4,129,733	\$ 4,334,557	\$ 4,682,091	\$ 4,621,206	\$ 4,621,206
Purchased Services	171,073	120,159	41,750	103,650	103,650
Supplies	105,533	96,457	89,990	75,220	75,220
Other Charges	47,161	38,859	14,360	14,070	414,070
Less: Direct Pay	-	-	-	(7,500)	(7,500)
<b>Subtotal</b>	<b>\$ 4,453,500</b>	<b>\$ 4,590,032</b>	<b>\$ 4,828,191</b>	<b>\$ 4,806,646</b>	<b>\$ 5,206,646</b>
<b>Total Operating Expense</b>	<b>\$ 4,453,500</b>	<b>\$ 4,590,032</b>	<b>\$ 4,828,191</b>	<b>\$ 4,806,646</b>	<b>\$ 5,206,646</b>
<b>Capital</b>					
Capital Outlay	\$ 355,292	\$ 382,848	\$ 165,000	\$ 155,000	\$ 140,000
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 355,292</b>	<b>\$ 382,848</b>	<b>\$ 165,000</b>	<b>\$ 155,000</b>	<b>\$ 140,000</b>
<b>Total Division Expense</b>	<b>\$ 4,808,793</b>	<b>\$ 4,972,880</b>	<b>\$ 4,993,191</b>	<b>\$ 4,961,646</b>	<b>\$ 5,346,646</b>

## Division Funding Sources



# Public Safety – Animal Control

## FY22 Budget Highlights

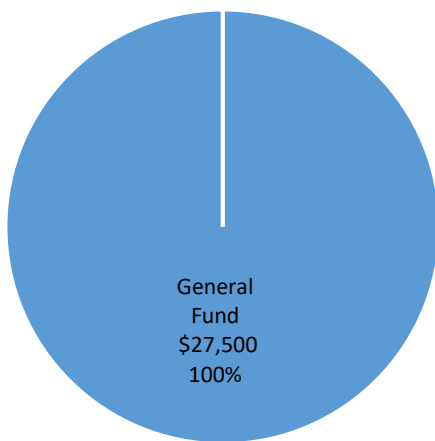
The FY22 Animal Control total operating appropriation is proposed to be level funded compared to FY21. This budget includes funding for contracted animal control services and other miscellaneous supplies. The General Fund is proposed to support 100.0% or \$27,500 of planned expenditures.

## Division Financial Overview

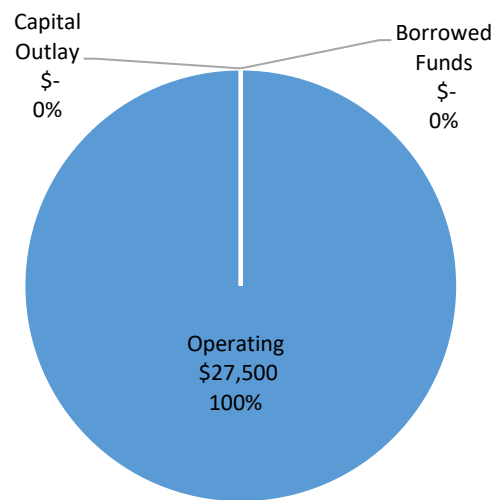
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Animal Control</b>					
<b>Operating</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	25,554	25,854	26,600	26,740	26,740
Supplies	180	119	900	760	760
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 25,734</b>	<b>\$ 25,973</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>
<b>Total Operating Expense</b>	<b>\$ 25,734</b>	<b>\$ 25,973</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 25,734</b>	<b>\$ 25,973</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Safety – Police Fire Station

## FY22 Budget Highlights

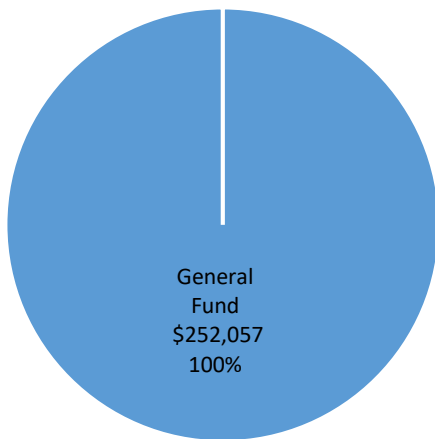
The FY22 Police Fire Station total operating appropriation is proposed to increase by 8.7% or \$20,188 compared to FY21. The budget includes a proposed increase in computer equipment maintenance totaling \$25,000 and other smaller decreases. The General Fund is proposed to support 100.0% or \$252,057 of planned expenditures.

## Division Financial Overview

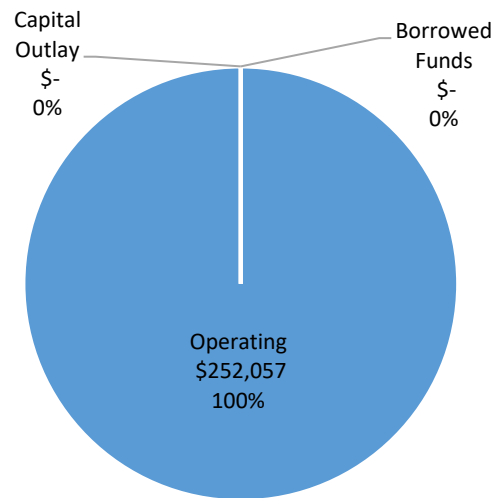
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Police Fire Station</b>					
<b>Operating</b>					
Personnel Services	\$ 177	\$ 292	\$ 5,000	\$ 5,000	\$ 5,000
Purchased Services	221,526	195,617	222,369	242,557	242,557
Supplies	3,286	5,613	4,500	4,500	4,500
Other Charges	-	29,672	-	-	-
<b>Subtotal</b>	<b>\$ 224,990</b>	<b>\$ 231,194</b>	<b>\$ 231,869</b>	<b>\$ 252,057</b>	<b>\$ 252,057</b>
<b>Total Operating Expense</b>	<b>\$ 224,990</b>	<b>\$ 231,194</b>	<b>\$ 231,869</b>	<b>\$ 252,057</b>	<b>\$ 252,057</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 224,990</b>	<b>\$ 231,194</b>	<b>\$ 231,869</b>	<b>\$ 252,057</b>	<b>\$ 252,057</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Safety – Fire Department

## FY22 Budget Highlights

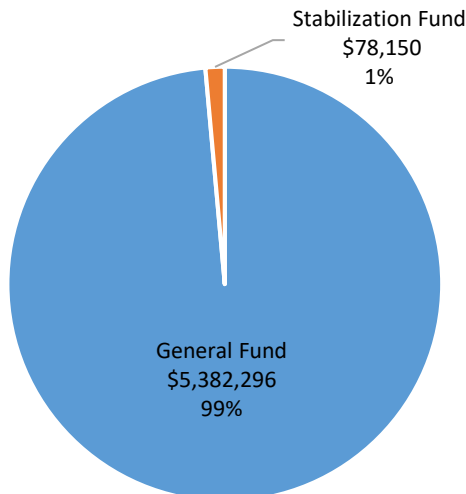
The FY22 Fire Department total operating appropriation is proposed to decrease by 0.7% or \$38,887 compared to FY21. This proposed decrease is primarily due to salary and wage savings from retirements and new hires in personnel. \$80,000 in capital outlay is proposed for the replacement of a fire department vehicle and various pieces of equipment. \$300,000 in borrowed funds is proposed refurbishment of Ladder 1 and purchase of equipment. The General Fund is proposed to support 98.6% or \$5,382,296 of planned expenditures.

## Division Financial Overview

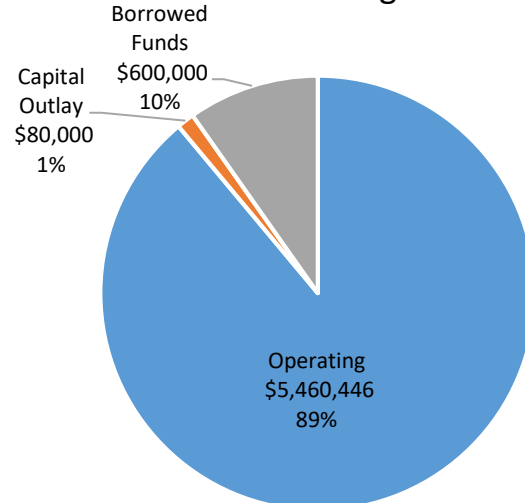
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Fire Department</b>					
<b>Operating</b>					
Personnel Services	\$ 4,448,506	\$ 5,039,871	\$ 5,240,189	\$ 5,206,231	\$ 5,206,231
Purchased Services	127,378	70,313	110,695	112,561	112,561
Supplies	91,761	103,454	125,941	123,346	123,346
Other Charges	24,631	70,886	22,508	24,308	24,308
Less: Direct Pay	-	-	-	(6,000)	(6,000)
<b>Subtotal</b>	<b>\$ 4,692,276</b>	<b>\$ 5,284,523</b>	<b>\$ 5,499,333</b>	<b>\$ 5,460,446</b>	<b>\$ 5,460,446</b>
<b>Total Operating Expense</b>	<b>\$ 4,692,276</b>	<b>\$ 5,284,523</b>	<b>\$ 5,499,333</b>	<b>\$ 5,460,446</b>	<b>\$ 5,460,446</b>
<b>Capital</b>					
Capital Outlay	\$ 182,852	\$ 113,670	\$ 202,363	\$ 150,000	\$ 80,000
Borrowed Funds	-	-	275,000	600,000	600,000
<b>Subtotal</b>	<b>\$ 182,852</b>	<b>\$ 113,670</b>	<b>\$ 477,363</b>	<b>\$ 750,000</b>	<b>\$ 680,000</b>
<b>Total Division Expense</b>	<b>\$ 4,875,128</b>	<b>\$ 5,398,194</b>	<b>\$ 5,976,696</b>	<b>\$ 6,210,446</b>	<b>\$ 6,140,446</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Safety – Emergency Management Services

## FY22 Budget Highlights

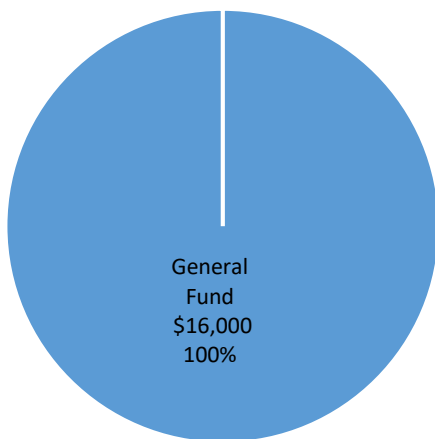
The FY22 Emergency Management Services total operating appropriation is proposed to be level funded compared to FY21. The General Fund is proposed to support 100% or 16,000 of the planned expenditures.

## Division Financial Overview

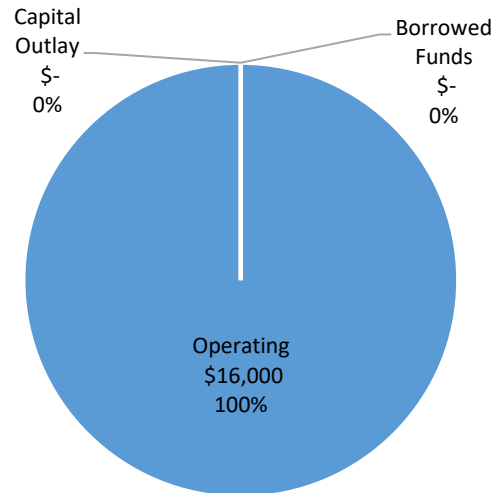
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Emergency Management</b>					
<b>Operating</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	1,884	3,702	9,550	9,550	9,550
Supplies	-	223	5,750	5,750	5,750
Other Charges	-	3,403	700	700	700
<b>Subtotal</b>	<b>\$ 1,884</b>	<b>\$ 7,328</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
<b>Total Operating Expense</b>	<b>\$ 1,884</b>	<b>\$ 7,328</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 1,884</b>	<b>\$ 7,328</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Safety – West Concord Fire Station

## FY22 Budget Highlights

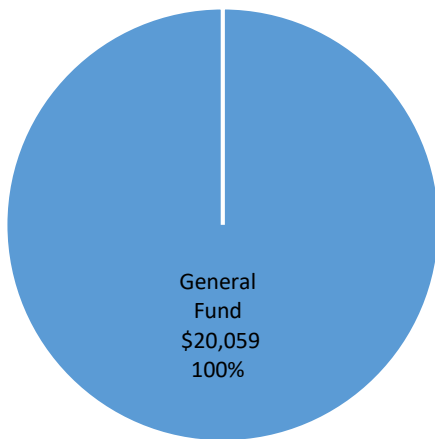
The FY22 West Concord Fire Station total operating appropriation is proposed to decrease by 3.3% or \$679 compared to FY21. This budget organizes the funds needed to operate the West Concord Fire Station and its accompanying crew. The General Fund is proposed to support 100.0% or \$20,059 of planned expenditures.

## Division Financial Overview

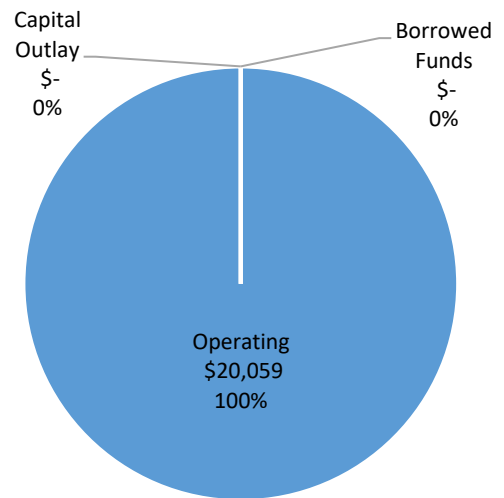
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>West Concord Fire Station</b>					
<b>Operating</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	14,803	13,205	16,988	15,309	15,309
Supplies	2,147	1,866	3,750	4,750	4,750
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 16,949</b>	<b>\$ 15,071</b>	<b>\$ 20,738</b>	<b>\$ 20,059</b>	<b>\$ 20,059</b>
<b>Total Operating Expense</b>	<b>\$ 16,949</b>	<b>\$ 15,071</b>	<b>\$ 20,738</b>	<b>\$ 20,059</b>	<b>\$ 20,059</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 16,949</b>	<b>\$ 15,071</b>	<b>\$ 20,738</b>	<b>\$ 20,059</b>	<b>\$ 20,059</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



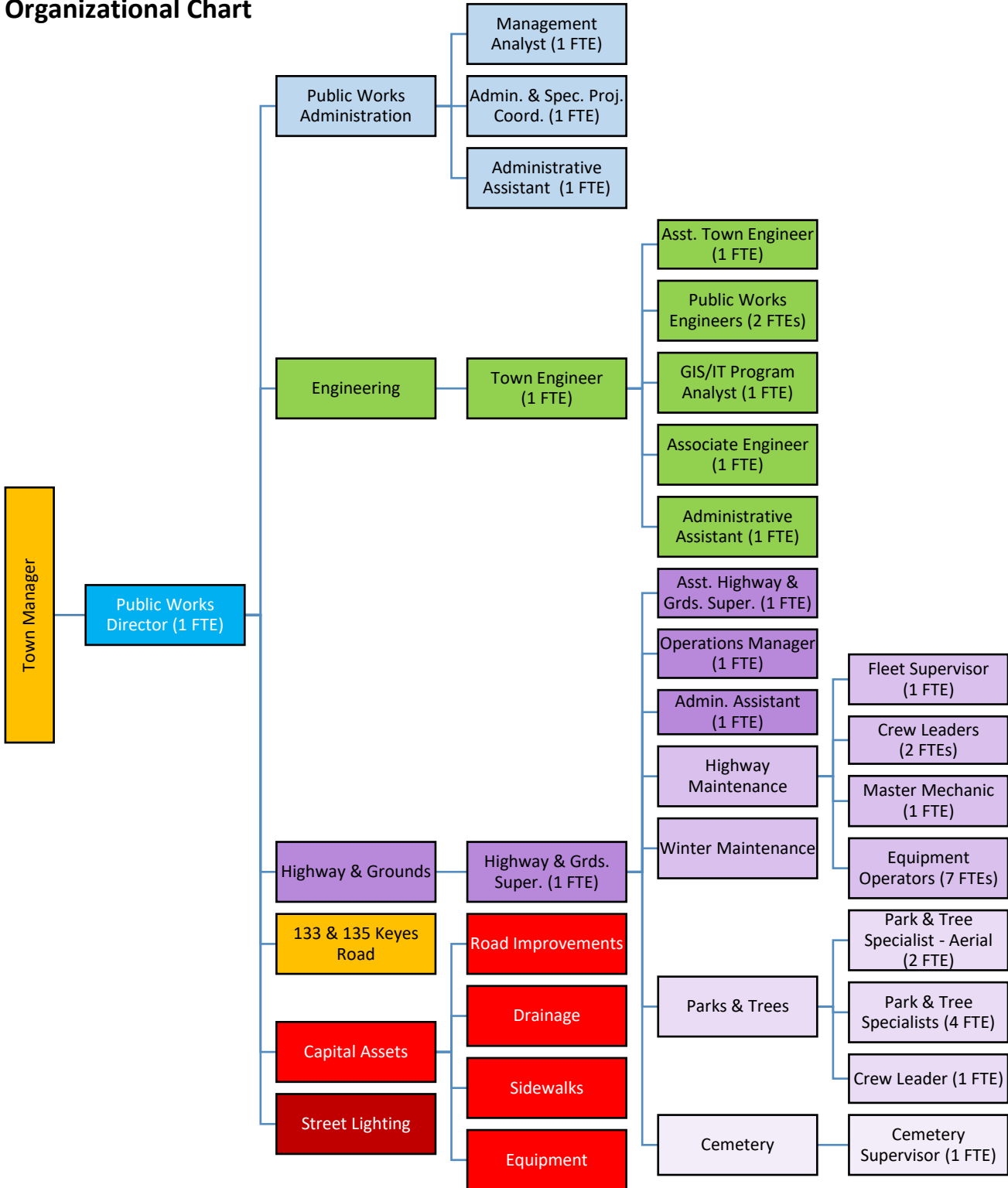
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# Public Works

## 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 as well as providing engineering support to the other Department of Public Works divisions and other Town departments.

**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 stormwater 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 FY22 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

- ☑ Developed and maintained a Continuity of Operations Plan for essential services offered by Concord Public Works in response to COVID-19.
- ☑ Provided design and construction support to local merchants that participated in the pop-up outdoor dining and shopping program in both Concord Center and West Concord.
- ☑ Continued to advance re-organization and on-boarding activities of senior management team including the hiring of a new Water/Sewer Superintendent, three mid-level managerial professionals, and two administrative positions.
- ☑ Negotiated a one-year collective bargaining agreement with Highway and Grounds, and Cemetery labor force.
- ☑ Collaborated with the Town's Information Technology Department to incorporate facility and technological "hardening" systems.
- ☑ Implemented a new work order management system that was customized for each Division's specialized needs.
- ☑ Argued and received a favorable ruling from the Supreme Judicial Court regarding Concord's long-standing water rights from Nagog Pond.
- ☑ Continued to participate in the design and early implementation of a Town-wide permit tracking system (Full Circle) allowing for improved customer service access to and experiences with permit applications and compliance while increasing inter-departmental coordination.
- ☑ Performed a comprehensive review and update to the Department's occupational health and safety program.

### Engineering

- ☑ Developed and implemented several capital improvement projects using in-house design, consultant management, contract management, contract administration and inspection. Projects included Roads Program, Complete Streets projects, Cambridge Turnpike Improvements, pavement markings, guardrails, crack sealing, etc.
- ☑ Contracted with StreetScan to evaluate road network pavement condition and update the multi-year plan for pavement preservation and rehabilitation.
- ☑ Filed the "Year Two" annual report for the Municipal Separate Stormwater System (MS4) permit in September 2020 detailing the past year's activities. Completed the preparation of preliminary Stormwater Pollution Prevention Plans (SWPPPs) for all qualified Town-owned properties; inspected 50 drainage outfalls for Illicit Discharge Detection and Elimination (IDDE) and other "Year Three" MS4 requirements.

## Public Works

- ☑ Issued 247 right-of-way and driveway permits in calendar year 2020. Performed inspections of all permitted activities.
- ☑ Adopted a new electronic permitting system (Full Circle) for driveway and right-of-way permits.
- ☑ Provided detailed technical review for 21 private development project plans and for public park and trail designs.
- ☑ Provided ongoing support to other divisions and departments with technical design, review, survey, and construction oversight for miscellaneous projects and requests as well as activities related to COVID-19.
- ☑ Implemented the first phase of an inter-department Work Order and Asset Management System to aid in routine operations and tracking resident requests.
- ☑ Expanded CPW mobile technology and applications for department-wide field operations, including a dynamic web viewer containing all Public Works GIS layers and information.
- ☑ Reviewed several public utility plans, including National Grid (Walden St. and Bedford Ct.) and Comcast (Main St., Annursnac Hill Rd. / Strawberry Hill Rd.) and made recommendations to the Select Board on petitions for Grants of Location.

### 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 stormwater 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. More than 25% of the Town's catch basins were cleaned in the last 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 routine right of way maintenance 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 the downtown areas were completed on a weekly basis.
- ☑ Collaborated with Town departments in support of Concord's COVID-19 pandemic response, including outdoor dining areas and special event set-ups including sidewalk fairs, movies, and a regional vaccination facility.

### Winter Maintenance

- ☑ Provided snow and ice removal services for the Town in 19 winter weather events in an efficient, effective, and environmentally responsible manner.
  - Snow Plowing - The Town is divided into 18 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, with snow hauled from these lots to an off-site snow dump.
  - 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. Depending on the forecast, main

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roadways receive an application of salt brine prior to the start of the storm to prevent the bonding of snow and ice to the roadway, this application aids in reducing road 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 relation to the speed of the truck. All controllers are calibrated at the beginning of the winter season to ensure they apply the correct amount of salt.

- Snow Removal - Snow is removed from Concord's three business areas as needed and hauled to the Town's Walden Street compost site and 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 8:00 p.m. and 7:00 a.m.; during these times, traffic detours are in place for motorist safety.
- Athletic Turf Field Snow Plowing – Due to the COVID-19 pandemic, the start of some MIAA fall sports seasons were shifted to the winter. CPW provided snow plowing and removal services for the two synthetic turf fields in Concord: Doug White Field, and the CCHS Memorial Field.

### 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 – A significant effort is needed to maintain Concord's athletic fields and parks properly to keep them in top condition for users. The programs supported by the FY21 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 soil testing results, 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. The over-seeding program increases turf density and assists in turf recovery from season-long use. Following 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. Over 23,000 trees were inventoried within the Town's right-of-way, in the three cemeteries, and in selected Town properties through this project. The Park and Tree Division now use 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 are established properly. The Concord Municipal Light Plant shares in the cost of trimming and removal of trees that are close to electric lines.
  - Tree Planting – Concord Public Works planted over 100 trees throughout the Town of Concord. Trees were planted by public works employees and contracted services. CPW staff worked closely with residents who were interested in planting a public shade tree adjacent to their property, or a setback tree planted just outside of the Town's right of way.

### 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

## Public Works

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 and an outside contractor for mowing and leaf cleanup services. Gravesites are maintained on an ongoing basis to ensure the cemetery grounds are in excellent condition; activities by Town staff include leveling gravesites with loam, reseeding gravesites, and fertilizing newly planted, and caring for planting areas.
- The Cemetery capital budget provides \$10,000 for the 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 Director, Administration Division, and Engineering Division's offices. 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.
- ☑ Building modifications were made to the administrative office areas within the 133 and 135 Keyes Road buildings to improve work area function, provide a more respectful customer service experience, and facilitate safe on-site working during the COVID-19 pandemic.

### Capital Assets

- ☑ Street Sign Improvements: Continued to replace older, non-conforming street signs with MUTCD compliant signage in accordance with the current size and retro reflectivity standards.
- ☑ Emerson Field Facility Improvements: Concord Public Works, with the assistance of a professional design engineer, completed the construction design documents for Phase 1 of the Emerson Park Improvement Project. Improvements include upgrades to the infield and outfield grass turf, irrigation system, on-site water supply wells, playground resurfacing, fence repairs, and accessible walkway throughout the facility.
- ☑ Fleet Replacement: Completed procurement of planned replacements, including three heavy-duty dump trucks.
- ☑ Completed design and bid documents for Roads Program 2021, including Prescott Road, Peter Spring Road, Minuteman Drive, Cranefield Road, and Arrowhead Road. The project includes drainage work.
- ☑ Completed design and bid documents for Roads Program 2020, including Bedford Court, Lewis Road, Park Lane, Partridge Lane, and Warner Street. The project includes drainage improvements.
- ☑ Implemented the milling and paving of selected portions of Commonwealth Avenue, Elm Street, Old Marlboro Road, Main Street, ORNAC, Garrison Road, and Hawthorne Lane, totaling 0.91 miles.
- ☑ Implemented 6.75 miles of crack sealing on selected streets in town.

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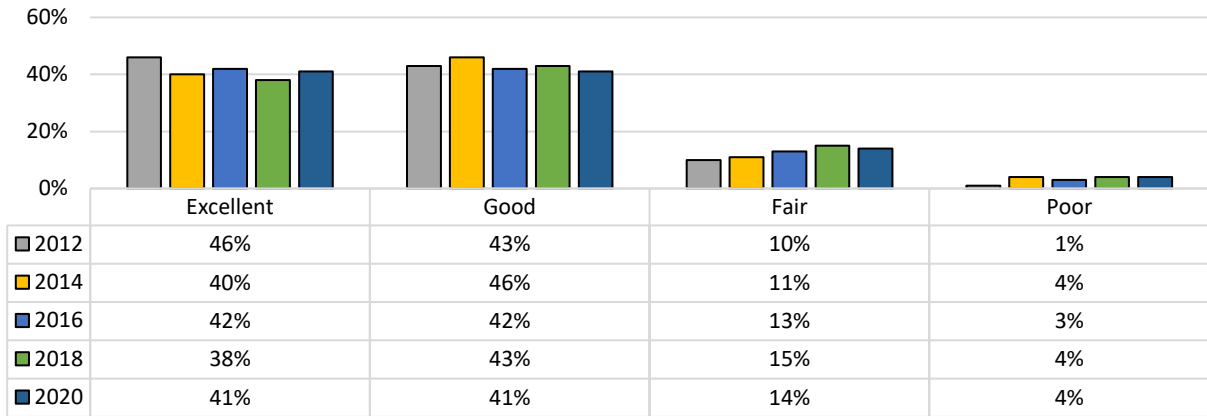
- ☑ Final design and bid documents for Hubbard Street Improvements, including Complete Streets elements and drainage improvements scheduled for completion in FY21. Construction of underground utilities and drainage to be performed in 2021.
- ☑ Design, bid documents, and 30% construction for the Complete Streets project on a portion of Commonwealth Ave planned for 2021.
- ☑ Final design, bid documents, and for the construction of a Sudbury Rd Crosswalk, a Complete Streets project to be completed in FY 21.
- ☑ In 2020, fifteen sidewalk curb ramps were reconstructed to meet ADA requirements under the Roads Program. In 2021, the reconstruction of another 15 curb ramps is planned.
- ☑ Implemented the annual town-wide pavement markings project using two contracts in 2020. Continued updating street signs with roads projects limits to meet MUTCD requirements in size and retro reflectivity.
- ☑ Completed design, bid documents, and construction of Cor-Ten weathering steel guardrail to replace 1,242 linear feet of deteriorated guardrail on Annursnac Hill Rd.
- ☑ Final completion of the Cambridge Turnpike Improvement Project (CTIP) from Lexington Road to the approach of the Crosby Pond area; culverts installed and binder paved at the Crosby Pond area. The CTIP has added 2 rebuilt crossings on Mill Brook, and when finally completed will have continuous pedestrian access from Lexington Road to Crosby's Corner/Rt 2A, 32 catch basins, 20 drainage manholes, 3,690 feet of drainage pipe, 1,200 feet of new water main on Sandy Pond Road, 3 brick crosswalks, the installation of 2 new bio-retention areas, the installation of a new gas main, and several thousand feet of underground electrical and communication utilities.

# Public Works

## Performance

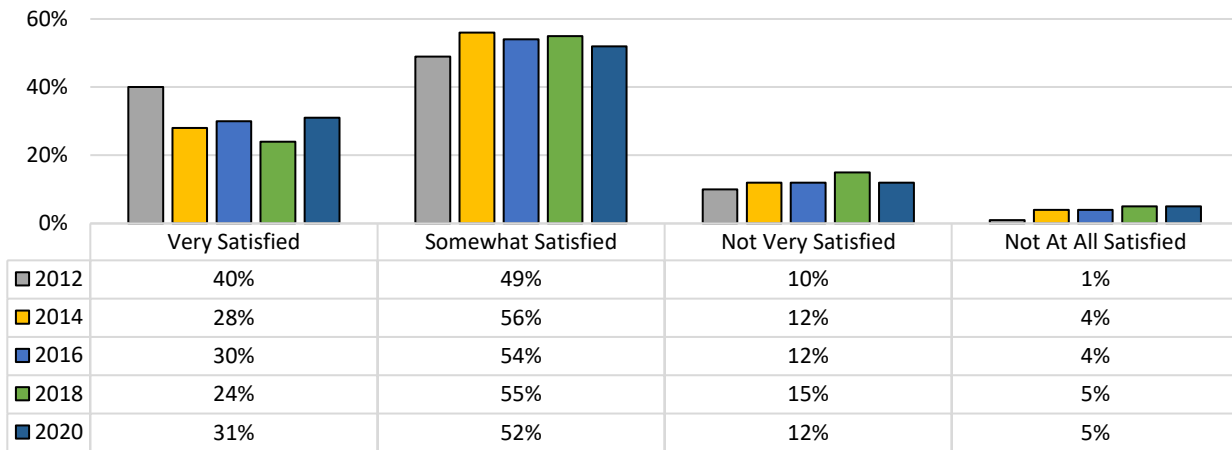
The Citizen Survey asked several questions related to Public Works. A general question was, "How would you rate the overall quality of services provided by Concord Public Works?" More than 80% of the respondents felt that the services were either "Excellent" or "Good". The 2020 survey reported that 41% of respondents rated services as "Excellent" and as "Good".

**Rating of Services provided by Concord Public Works**



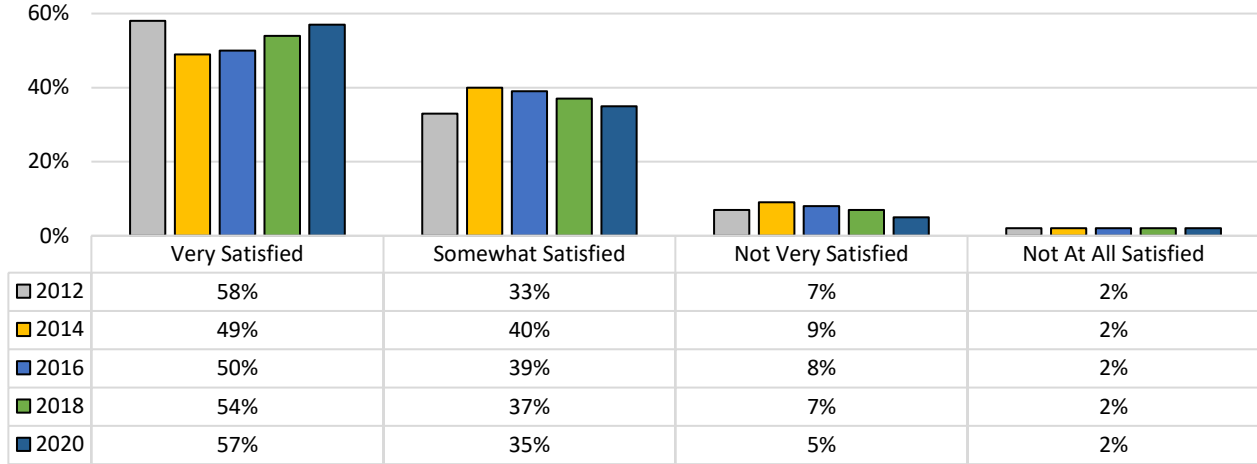
Since a major part of the Public Works operation has to do with Town roadways, two questions were asked. One about the satisfaction with Town roads and another about the satisfaction of the Town's snow plowing and winter maintenance.

**Satisfaction with Maintenance of Town Roads**



# Public Works

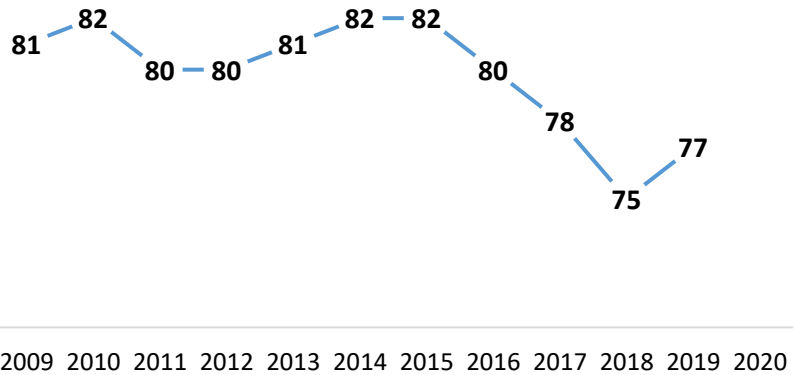
**Satisfaction with the Town's Snow Plowing and Winter Maintenance**



## 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 this graph is a weighted average of the pavement condition index of all the individual roadway segments maintained by Public Works. The Town's estimated PCI in 2019 was 77, below the targeted 80-85 range. Department of Public Works expects that the average PCI currently has decreased because of the delay the program experienced in 2020. A new Town-wide assessment is planned for 2021 which will establish a new baseline on which a long-term strategy will include recommended treatments and funding to reach the PCI goal.

**Historic PCI Trend**

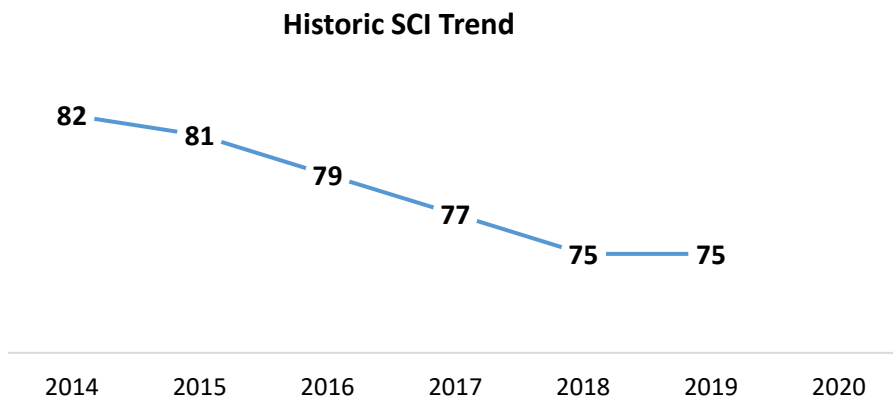


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## Sidewalks

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." A shortage of capital funds for sidewalk improvements will result in the continued reduction in overall SCI.



Sidewalk Condition Detail			
<i>Condition</i>	<i>SCI Range</i>	<i>Miles</i>	<i>Percent</i>
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%

# Public Works

## FY22 Goals

### Public Works Administration

- Ensure services provided by all Concord Public Works Divisions are appropriate, cost-effective, and of the highest quality.
- Adapt to evolving customer service needs in the wake of the COVID-19 pandemic. This will likely include ongoing reliance and augmentation of on-line services.
- 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.
- Review and update the Department's occupational health and safety program to enhance awareness and compliance.
- Develop an Integrated Water Resource Management "framework" with consideration of community needs, values and economic resources.
- Begin to evaluate long-term stormwater management needs for the community, including capital improvement budgets and potential funding sources.

### Engineering

- Provide professional development for staff to stay current with industry standards and engineering tools and to obtain and maintain licensure.
- Fully incorporate street permits into new permitting software.
- Continue updating the inventory and condition of street infrastructure in GIS.
- File "Year 3" annual MS4 report and complete tasks required for next period beginning July 1, 2021.
- Review and refine multi-year plan for roads program using data and report from StreetScan evaluation performed in 2021.
- Develop public works FY22 infrastructure projects (roads, drainage, striping, signing, etc.) through proper planning and design.
- Provide contract administration on consultant and construction projects.
- Provide quality control on construction of public projects, and permitted utility and private development work in the right-of-way.
- Complete implementation of inter-department Work Order and Asset Management System.
- Reassess GIS program in terms of completeness of data and how it serves Public Works and the public.
- Support other divisions and departments with engineering-related services.

### 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.
- 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.

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## 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.

## 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.
- 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.
- Complete the Phase 1 improvement program for the Emerson Field Facility including upgrades to the infield and outfield grass turf, irrigation system, on-site water supply wells, playground resurfacing, 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 improvement 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 implementation and maintenance 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 and maintain an engineering team that is highly skilled and improve engineering procedures and services so that projects and right-of-way activities can be implemented efficiently and to the highest engineering standards.
- ⇒ Expand and maintain public works GIS as a high productivity tool in project development and implementation and in the direct servicing of the needs of the public.

### Highway & Grounds

- ⇒ Continue to provide high-quality infrastructure maintenance services for roadways, sidewalks, parks, playgrounds, and cemeteries.

### Capital Assets

- ⇒ Continuous to refine the 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.
- ⇒ Develop and implement a funding mechanism to adequately address deficiencies in drainage and stormwater management.
- ⇒ Execute objectives of the ADA transition plan. Develop and implement a comprehensive program for sidewalks and other pedestrian amenities.
- ⇒ Develop and implement a Town-wide traffic management program to improve traffic operations, manage speeds and improve road safety. Include new technology for autonomous vehicles and other non-motorized travel.
- ⇒ 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

Public Works	FY21 FTE	FY21 Budgeted	FY22 FTE	FY22 Proposed	Δ FTE	Δ \$
<b>No. Division</b>						
7a Public Works Administration	4.00	\$ 426,663	4.00	\$ 382,028	0.00	\$(44,635)
7b Engineering	7.23	622,803	7.23	617,037	0.00	(5,766)
7c Highway Maintenance	12.80	1,063,105	12.80	1,016,404	0.00	(46,701)
7d Winter Maintenance	1.72	300,685	1.72	300,685	0.00	(0)
7e Parks & Trees	6.92	500,118	6.92	523,063	0.00	22,945
7f Cemetery	1.24	110,316	1.24	111,343	0.00	1,027
7g 133 & 135 Keyes Road	0.00	-	0.00	-	0.00	-
7h Capital Accounts	0.00	-	0.00	-	0.00	-
7i Street Lighting	0.00	-	0.00	-	0.00	-
<b>Public Works Total</b>	<b>33.92</b>	<b>\$ 3,023,690</b>	<b>33.92</b>	<b>\$ 2,950,560</b>	<b>0.00</b>	<b>\$(73,130)</b>

# Public Works – Public Works Administration

## FY22 Budget Highlights

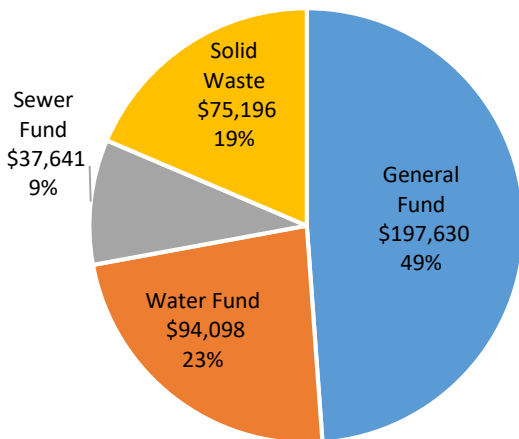
The FY22 Public Works Administration total operating appropriation is proposed to decrease by 9.9% or \$44,635 compared to FY21. The decrease is primarily due to salary and wage savings resulting from a transition in personnel. In exchange for support services provided by Public Works Administration, the Water Fund supports 23.3% of the division’s expenses while the Sewer Fund and Solid Waste Fund support 9.3% and 18.6% of expenses respectively. The General Fund is proposed to support 48.8% or \$197,630 of planned expenses.

## Division Financial Overview

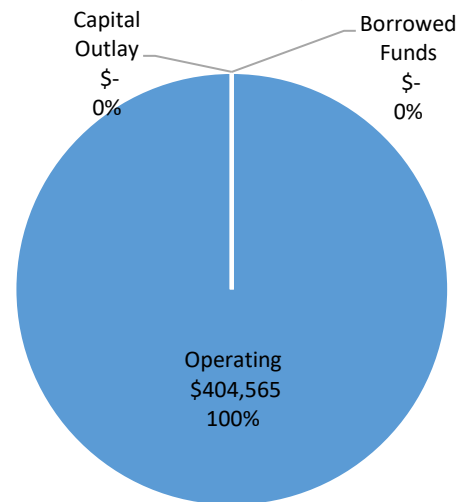
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Public Works Administration</b>					
<b>Operating</b>					
Personnel Services	\$ 411,976	\$ 444,110	\$ 426,663	\$ 382,028	\$ 382,028
Purchased Services	6,300	17,301	10,990	10,990	10,990
Supplies	3,667	2,437	6,965	6,965	6,965
Other Charges	2,008	5,287	4,582	4,582	4,582
<b>Subtotal</b>	<b>\$ 423,951</b>	<b>\$ 469,134</b>	<b>\$ 449,200</b>	<b>\$ 404,565</b>	<b>\$ 404,565</b>
<b>Total Operating Expense</b>	<b>\$ 423,951</b>	<b>\$ 469,134</b>	<b>\$ 449,200</b>	<b>\$ 404,565</b>	<b>\$ 404,565</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 423,951</b>	<b>\$ 469,134</b>	<b>\$ 449,200</b>	<b>\$ 404,565</b>	<b>\$ 404,565</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Works – Engineering

## FY22 Budget Highlights

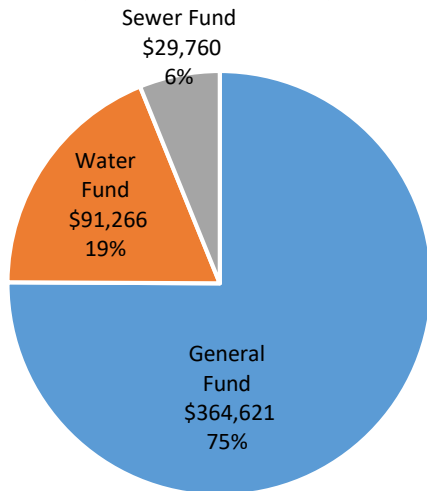
The FY22 Engineering total operating appropriation is proposed to decrease by a 29.8% or \$205,766 compared to FY21. This decrease is due to the separation of expenses traditionally supported by capital projects and road repair funding totaling \$210,000 from the division’s appropriation. The General Fund is proposed to support 75.1% or \$364,621 of planned expenditures.

## Division Financial Overview

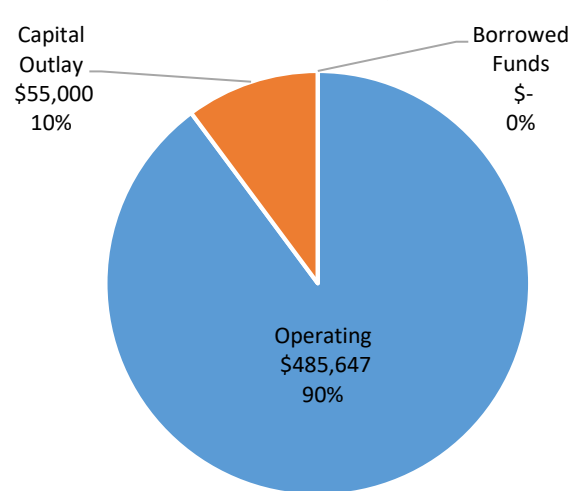
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Engineering</b>					
<b>Operating</b>					
Personnel Services	\$ 514,141	\$ 500,245	\$ 622,803	\$ 617,037	\$ 617,037
Purchased Services	43,728	64,063	47,650	62,000	62,000
Supplies	12,355	6,797	10,250	8,755	8,755
Other Charges	2,443	1,490	10,710	7,855	7,855
<i>Less: Direct Pay</i>				(210,000)	(210,000)
<b>Subtotal</b>	<b>\$ 572,668</b>	<b>\$ 572,595</b>	<b>\$ 691,413</b>	<b>\$ 485,647</b>	<b>\$ 485,647</b>
<b>Total Operating Expense</b>	<b>\$ 572,668</b>	<b>\$ 572,595</b>	<b>\$ 691,413</b>	<b>\$ 485,647</b>	<b>\$ 485,647</b>
<b>Capital</b>					
Capital Outlay	\$ 34,128	\$ 93,400	\$ 22,436	\$ 95,000	\$ 55,000
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 34,128</b>	<b>\$ 93,400</b>	<b>\$ 22,436</b>	<b>\$ 95,000</b>	<b>\$ 55,000</b>
<b>Total Division Expense</b>	<b>\$ 606,796</b>	<b>\$ 665,995</b>	<b>\$ 713,849</b>	<b>\$ 580,647</b>	<b>\$ 540,647</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Works – Highway Maintenance

## FY22 Budget Highlights

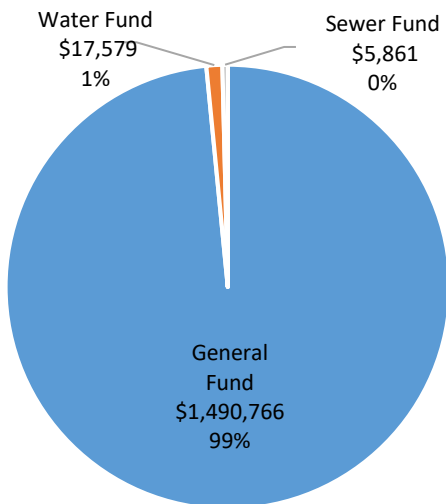
The FY22 Highway Maintenance total operating appropriation is proposed to decrease by 2.0% or \$30,841 compared to FY21. The proposed budget includes an additional \$15,860 in funding to support increased public solid waste and recycling collection due to the pandemic. The General Fund is proposed to support 98.5% or \$1,490,766 of planned expenditures.

## Division Financial Overview

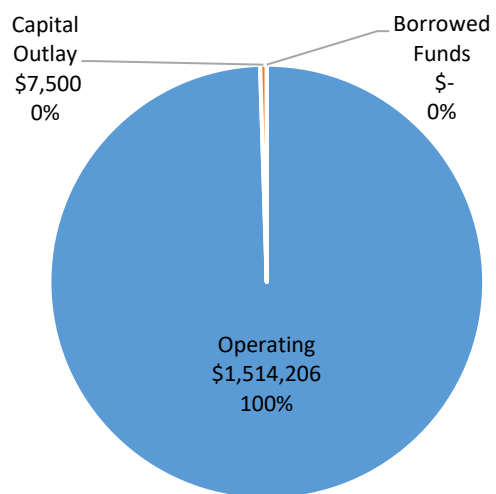
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Highway Maintenance</b>					
<b>Operating</b>					
Personnel Services	\$ 839,880	\$ 954,742	\$ 1,063,105	\$ 1,016,404	\$ 1,016,404
Purchased Services	161,255	193,213	210,296	234,983	234,983
Supplies	174,374	216,028	264,986	256,159	256,159
Other Charges	5,711	17,484	6,660	6,660	6,660
<b>Subtotal</b>	<b>\$ 1,181,219</b>	<b>\$ 1,381,466</b>	<b>\$ 1,545,047</b>	<b>\$ 1,514,206</b>	<b>\$ 1,514,206</b>
<b>Total Operating Expense</b>	<b>\$ 1,181,219</b>	<b>\$ 1,381,466</b>	<b>\$ 1,545,047</b>	<b>\$ 1,514,206</b>	<b>\$ 1,514,206</b>
<b>Capital</b>					
Capital Outlay	\$ 192,000	\$ 163,500	\$ 20,000	\$ 27,500	\$ 7,500
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 192,000</b>	<b>\$ 163,500</b>	<b>\$ 20,000</b>	<b>\$ 27,500</b>	<b>\$ 7,500</b>
<b>Total Division Expense</b>	<b>\$ 1,373,219</b>	<b>\$ 1,544,966</b>	<b>\$ 1,565,047</b>	<b>\$ 1,541,706</b>	<b>\$ 1,521,706</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Works – Winter Maintenance

## FY22 Budget Highlights

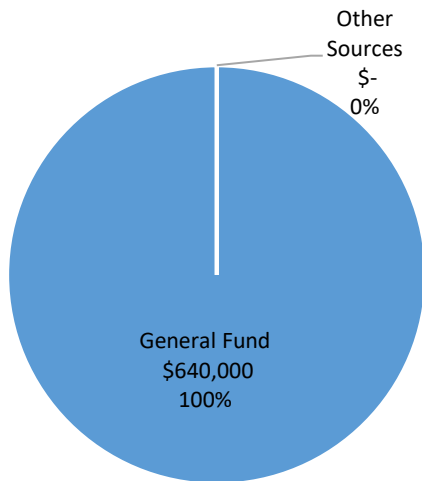
The FY22 Winter Maintenance total operating appropriation is proposed to be level funded compared to FY21. The \$640,000 is being recommended due to budget constraints resulting from the pandemic as well as the variability of expenses related to personnel services, plowing contracts, fuel costs, equipment 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 100.0% or \$640,000 of planned expenditures.

## Division Financial Overview

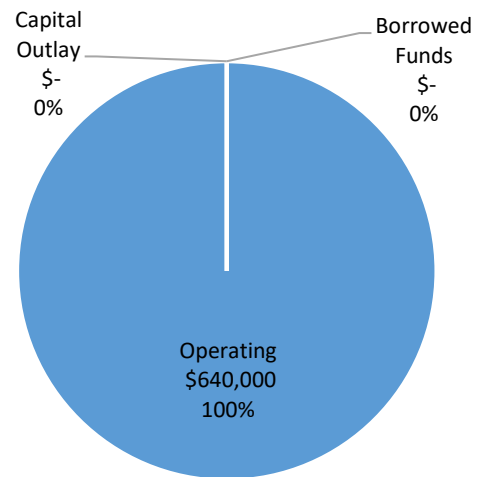
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Winter Maintenance</b>					
<b>Operating</b>					
Personnel Expenses	\$ 270,855	\$ 256,011	\$ 300,685	\$ 300,685	\$ 300,685
Purchased Services	104,230	100,037	180,010	180,010	180,010
Supplies	234,915	183,957	295,708	295,708	295,708
Potential Deficit	-	-	(136,403)	(136,403)	(136,403)
<b>Subtotal</b>	<b>\$ 610,001</b>	<b>\$ 540,005</b>	<b>\$ 640,000</b>	<b>\$ 640,000</b>	<b>\$ 640,000</b>
<b>Total Operating Expense</b>	<b>\$ 610,001</b>	<b>\$ 540,005</b>	<b>\$ 640,000</b>	<b>\$ 640,000</b>	<b>\$ 640,000</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 610,001</b>	<b>\$ 540,005</b>	<b>\$ 640,000</b>	<b>\$ 640,000</b>	<b>\$ 640,000</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Works – Parks & Trees

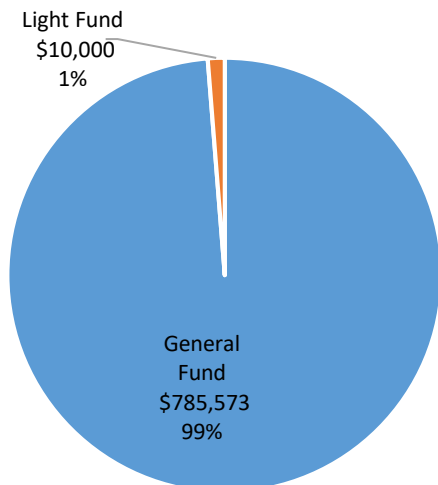
## FY22 Budget Highlights

The FY22 Parks & Trees total operating appropriation is proposed to increase by 1.0% or \$7,945 compared to FY21. The proposed budget includes \$22,945 in additional funding for salary and wage increases to convert two positions into a Crew Leader and Park & Tree Specialist (Aerial). In exchange for services, the Light Fund provides \$10,000 in funding for maintenance around power lines. Expenses associated with the maintenance of Schools’ athletic fields have been separated from the appropriation due to changes in accounting practices. The General Fund is proposed to support 98.7% or \$785,573 of planned expenditures.

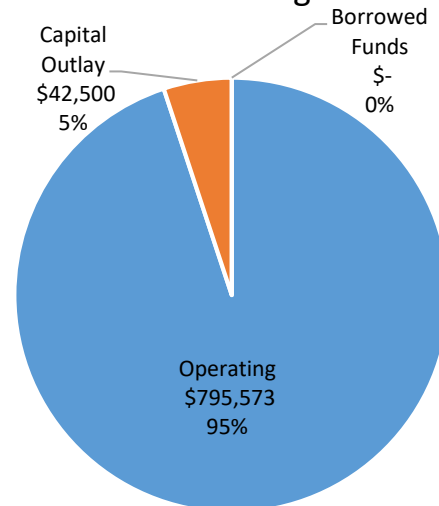
## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Parks &amp; Trees</b>					
<b>Operating</b>					
Personnel Services	\$ 342,785	\$ 455,356	\$ 500,118	\$ 523,063	\$ 523,063
Purchased Services	151,997	93,520	150,103	150,103	150,103
Supplies	100,784	115,576	134,047	134,047	134,047
Other Charges	4,102	3,629	3,360	3,360	3,360
<i>Less: Direct Pay</i>	-	-	-	(15,000)	(15,000)
<b>Subtotal</b>	<b>\$ 599,668</b>	<b>\$ 668,081</b>	<b>\$ 787,628</b>	<b>\$ 795,573</b>	<b>\$ 795,573</b>
<b>Total Operating Expense</b>	<b>\$ 599,668</b>	<b>\$ 668,081</b>	<b>\$ 787,628</b>	<b>\$ 795,573</b>	<b>\$ 795,573</b>
<b>Capital</b>					
Capital Outlay	\$ 149,380	\$ 111,576	\$ 18,226	\$ 157,500	\$ 42,500
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 149,380</b>	<b>\$ 111,576</b>	<b>\$ 18,226</b>	<b>\$ 157,500</b>	<b>\$ 42,500</b>
<b>Total Division Expense</b>	<b>\$ 749,048</b>	<b>\$ 779,657</b>	<b>\$ 805,854</b>	<b>\$ 953,073</b>	<b>\$ 838,073</b>

## Division Funding Sources FY22 Operating Funding Sources



## FY22 Total Funding Sources



# Public Works – Cemetery

## FY22 Budget Highlights

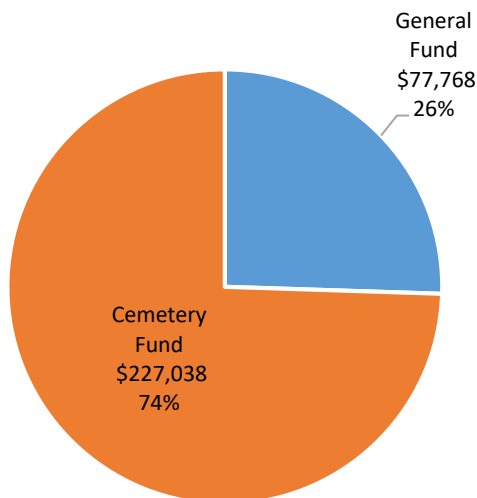
The FY22 Cemetery total operating appropriation is proposed to increase by 17.7% or \$45,775 compared to FY21. The proposed budget includes increased funding to support contractual landscaping services for the annual fall and spring cleanup needs in Sleepy Hollow Cemetery. The General Fund is proposed to support 25.5% or \$77,768 of planned operating expenditures as the Cemetery Fund provides 74.5% of operating expenditures and 100.0% of capital expenditures.

## Division Financial Overview

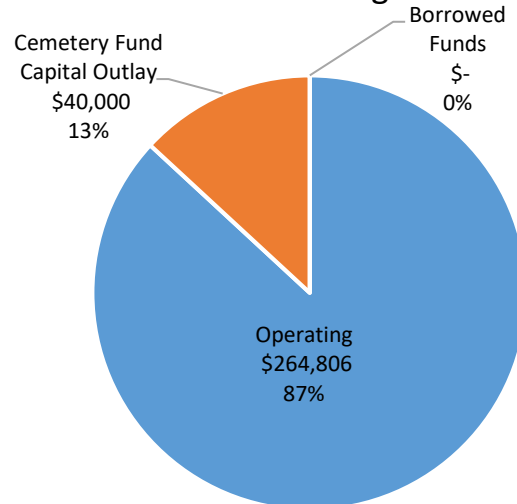
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Cemetery</b>					
<b>Operating</b>					
Personnel Services	\$ 92,461	\$ 87,717	\$ 110,316	\$ 111,343	\$ 111,343
Purchased Services	96,047	97,463	93,777	138,525	138,525
Supplies	7,848	11,062	14,223	14,223	14,223
Other Charges	992	476	715	715	715
<b>Subtotal</b>	<b>\$ 197,349</b>	<b>\$ 196,718</b>	<b>\$ 219,031</b>	<b>\$ 264,806</b>	<b>\$ 264,806</b>
<b>Total Operating Expense</b>	<b>\$ 197,349</b>	<b>\$ 196,718</b>	<b>\$ 219,031</b>	<b>\$ 264,806</b>	<b>\$ 264,806</b>
<b>Capital</b>					
Cemetery Fund Capital Outlay	\$ 920	\$ 14,696	\$ 40,000	\$ 40,000	\$ 40,000
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 920</b>	<b>\$ 14,696</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>Total Division Expense</b>	<b>\$ 198,268</b>	<b>\$ 211,414</b>	<b>\$ 259,031</b>	<b>\$ 304,806</b>	<b>\$ 304,806</b>

## Division Funding Sources

FY22 Funding Sources



FY22 Total Funding Sources



# Public Works – 133 & 135 Keyes Road

## FY22 Budget Highlights

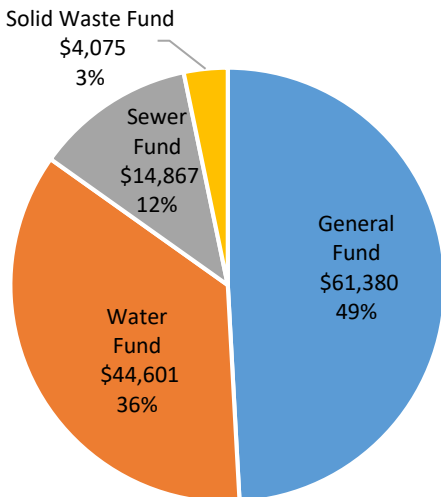
The FY22 133 & 135 Keyes Road total operating appropriation is proposed to be level funded compared to FY21. Contributions from the Water, Sewer, and Solid Waste Funds help support the expense of housing the Public Works staff and equipment. The General Fund is proposed to support 49.1% or \$61,380 of planned expenditures.

## Division Financial Overview

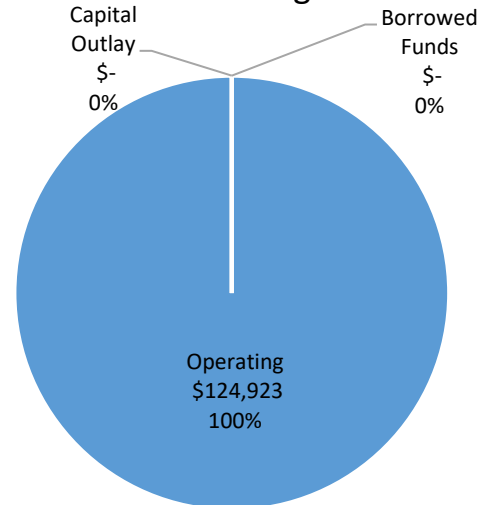
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>133 &amp; 135 Keyes Road</b>					
<b>Operating</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	103,957	101,218	119,423	119,423	119,423
Supplies	4,867	3,672	5,500	5,500	5,500
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 108,824</b>	<b>\$ 104,890</b>	<b>\$ 124,923</b>	<b>\$ 124,923</b>	<b>\$ 124,923</b>
<b>Total Operating Expense</b>	<b>\$ 108,824</b>	<b>\$ 104,890</b>	<b>\$ 124,923</b>	<b>\$ 124,923</b>	<b>\$ 124,923</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 108,824</b>	<b>\$ 104,890</b>	<b>\$ 124,923</b>	<b>\$ 124,923</b>	<b>\$ 124,923</b>

## Division Funding Sources

FY22 Operating Funding Sources



FY22 Total Funding Sources



# Public Works – Capital Accounts

## FY22 Budget Highlights

The FY22 Road Improvements budget is proposed to decrease by \$440,000 or 17.8% compared to the FY21 budget. The General Fund supports 100.0% planned capital current resources expenditures. However, due to the ongoing pandemic’s impact on the Town finances, planned current resource expenditures are proposed not to be funded in FY22. The budget includes \$1.4 million in debt authorization as well as \$677,874 in Chapter 90 State Aid.

## Division Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Capital Accounts</b>					
<b><u>Road Improvements</u></b>					
Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Borrowed Funds	1,400,000	1,400,000	1,250,000	1,300,000	1,400,000
State Aid - Chapter 90	810,356	810,356	677,874	677,874	677,874
<b>Subtotal</b>	<b>\$ 2,310,356</b>	<b>\$ 2,310,356</b>	<b>\$ 2,027,874</b>	<b>\$ 2,077,874</b>	<b>\$ 2,077,874</b>
<b><u>Drainage Program</u></b>					
Capital Outlay	\$ 205,000	\$ 151,300	\$ 130,000	\$ 205,000	\$ -
Borrowed Funds	-	-	-	205,000	210,000
<b>Subtotal</b>	<b>\$ 205,000</b>	<b>\$ 151,300</b>	<b>\$ 130,000</b>	<b>\$ 410,000</b>	<b>\$ 210,000</b>
<b><u>Sidewalk Management</u></b>					
Capital Outlay	\$ 115,000	\$ 100,000	\$ 25,000	\$ 125,000	\$ -
Borrowed Funds	-	-	-	125,000	140,000
<b>Subtotal</b>	<b>\$ 115,000</b>	<b>\$ 100,000</b>	<b>\$ 25,000</b>	<b>\$ 250,000</b>	<b>\$ 140,000</b>
<b><u>Heavy Equipment</u></b>					
Capital Outlay	\$ 325,000	\$ 308,113	\$ 285,000	\$ 45,000	\$ -
Borrowed Funds	-	-	-	480,000	480,000
<b>Subtotal</b>	<b>\$ 325,000</b>	<b>\$ 308,113</b>	<b>\$ 285,000</b>	<b>\$ 525,000</b>	<b>\$ 480,000</b>
<b>Total Capital Accounts Expense</b>	<b>\$ 2,955,356</b>	<b>\$ 2,869,769</b>	<b>\$ 2,467,874</b>	<b>\$ 3,262,874</b>	<b>\$ 2,907,874</b>

# Public Works – Street Lighting

## FY22 Budget Highlights

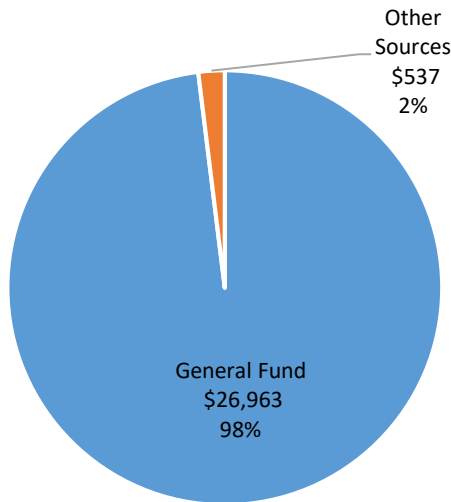
The FY22 Street Lighting total operating appropriation is proposed to be level funded in comparison to FY21. A small contribution from Other Sources, the Town’s Trust Funds, is planned to support \$537 of expenses. The General Fund is proposed to support 98.0% or \$26,963 of planned expenditures.

### Division Financial Overview

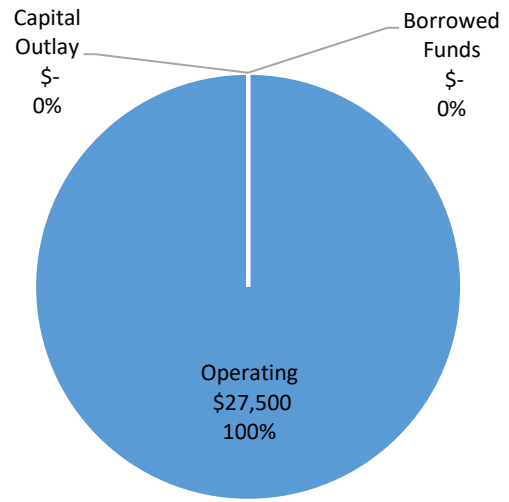
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Street Lighting</b>					
<b>Operating</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	41,250	28,630	27,500	27,500	27,500
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 41,250</b>	<b>\$ 28,630</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>
<b>Total Operating Expense</b>	<b>\$ 41,250</b>	<b>\$ 28,630</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>
<b>Capital</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Division Expense</b>	<b>\$ 41,250</b>	<b>\$ 28,630</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>

### Division Funding Sources

FY22 Operating Funding Sources



FY22 Total 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.

## FY22 Budget Highlights

This budget is level funded in the operating appropriation from that of the FY21 budget. At the end of FY20, no funding of the current appropriation was encumbered and reserved toward meeting the sick leave buyback liability. The accumulated balance on June 30, 2020 for sick leave buyback was \$87,348.

## 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
<b>Fire</b>		
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

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Town Employee Benefits</b>					
<b>Benefits Type</b>					
Unused Sick Leave	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
Public Safety Ch. 41 §100 B	-	-	2,500	2,500	2,500
Employee Assistance Program	7,477	7,878	7,500	7,500	7,500
To Sick Leave Buyback Reserve	90,000	-	-	-	-
Other Employee Benefit	-	92,122	-	-	-
<b>Subtotal</b>	<b>\$ 97,477</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>Total Operating Expense</b>	<b>\$ 97,477</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>Total Division Expense</b>	<b>\$ 97,477</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>

<b>Funding Plan</b>	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 75,000	100.0%	\$ 75,000	100.0%	0.0%

As shown below, this account representing fiscal years FY17 to FY20 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 allocated \$65,000 each year to the Sick Leave Buyback “Reserve”. Due to the impact of the COVID-19 pandemic on the Town’s finances, no additional funding was added in FY20 resulting in an ending balance of \$87,348.

### General Fund Sick Leave Buyback Liability at June 30th

<b>Personnel Type</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
Police Union	\$ 208,588	\$ 209,468	\$ 153,075	\$ 118,412
Fire Union	568,263	631,582	555,356	377,313
All Other Town Government	372,061	349,148	293,396	264,846
<b>Total Town Liability</b>	<b>\$1,148,912</b>	<b>\$1,190,198</b>	<b>\$1,001,827</b>	<b>\$ 760,570</b>
CPS Employees	1,506,372	1,345,482	1,280,295	1,016,109
<b>Total Liability</b>	<b>\$2,655,285</b>	<b>\$2,535,681</b>	<b>\$2,282,122</b>	<b>\$1,776,679</b>

### General Fund Sick Leave Buyback Reserve

	<b>Beginning Balance</b>	<b>Uses</b>	<b>Added @ 6/30</b>	<b>Ending Balance</b>
<b>FY17</b>	\$ 212,464	\$ (73,926)	\$ 50,000	\$ 188,538
<b>FY18</b>	\$ 188,538	\$ (34,826)	\$ 92,000	\$ 245,712
<b>FY19</b>	\$ 245,712	\$ (85,801)	\$ 90,000	\$ 249,911
<b>FY20</b>	\$ 249,911	\$ (162,565)	\$ -	\$ 87,348

# 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.

## FY22 Budget Highlights

This budget represents no change from that of the FY20 budget. This account is 0.46% of the appropriation proposed and is 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 2021 Annual Town Meeting (Article).

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 FY20, the Finance Committee approved no reserve fund transfers.

## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Reserve Fund</b>					
<b>Financial Activity</b>					
Original Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Total Transferred	(225,000)	-	N/A	N/A	N/A
<b>Balance Unexpected</b> <i>(Returned to Revenue)</i>	\$ -	\$ 225,000	N/A	N/A	N/A
<b>Funding Plan</b>					
	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
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.

## FY22 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 FY22 recommendation is projected to be sufficient for approximately a 2.0% increase for market adjustments of non-union staff and for the funding of existing collective bargaining agreements (CBAs). In accordance with Section 10.2 of the Personnel Bylaw, the Town Manager and Personnel Board will jointly establish the FY22 step increase and merit pay plan prior to July 1, 2021.

The FY21 compensation plan allowed for an average 2.5% pay increase for market adjustments effective December 28, 2020 due to the impact of the COVID-19 pandemic on the Town’s finances.

Only longevity increments scheduled for existing staff are included in the proposed departmental budgets. All other salary changes for FY22 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
7/1/2012	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%
12/28/2020	FY21	2.5%	0.0%

# Unclassified – Salary Reserve

## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Salary Reserve Fund</b>					
<b><u>Financial Activity</u></b>					
Original Appropriation	\$ 1,407,895	\$ 1,168,988	\$ 250,000	\$ 700,000	\$ 700,000
Less					
Total Transfers	(1,145,395)	(814,041)	N/A	N/A	N/A
Encumbered	(262,500)	\$ (354,947)	N/A	N/A	N/A
<b>Balance Unexpected</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<i>(Returned to Revenue)</i>					

<b><u>Funding Plan</u></b>	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 250,000	100.0%	\$ 700,000	100.0%	180.0%

**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.

## FY22 Budget Highlights

General Fund support of \$10,000 is proposed in FY22. 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	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Operating</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	10,000	2,019	10,000	10,000	10,000
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 10,000</b>	<b>\$ 2,019</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Funding Plan</b>					
	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 10,000	100.0%	\$ 10,000	100.0%	0.0%

## Historical Uses

Funding Sources	Land Fund History				
	FY18	FY19	FY20	FY21	FY22
Beginning Balance	\$ 7,296	\$ 12,607	\$ 25,440	\$ 24,146	\$ 34,146
Return of Deposit	-	10,000	-	-	-
Tax Levy	15,000	10,000	-	10,000	10,000
Gifts	-	-	-	-	-
Interest Earned	312	493	336	-	-
<b>Total Available</b>	<b>\$ 22,608</b>	<b>\$ 33,100</b>	<b>\$ 25,777</b>	<b>\$ 34,146</b>	<b>\$ 44,146</b>
<b>Fund Uses</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Land Purchase	-	-	-	-	-
Options	-	-	-	-	-
Appraisal, Legal, Surveying, etc.	10,001	7,659	1,631	-	-
<b>Total Used</b>	<b>\$ 10,001</b>	<b>\$ 7,659</b>	<b>\$ 1,631</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Balance</b>	<b>\$ 12,607</b>	<b>\$ 25,440</b>	<b>\$ 24,146</b>	<b>\$ 34,146</b>	<b>\$ 44,146</b>

## **Joint Accounts (Town & CPS)**

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# 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.

## FY22 Budget Highlights

This budget represents a 4.0% increase in the General Fund appropriation from that of the FY21 budget and 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.

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.

The FY22 General Fund appropriation is proposed to increase by 4.0% or \$255,348 to \$6,639,042.

# Joint (Town-CPS) – Group Insurance

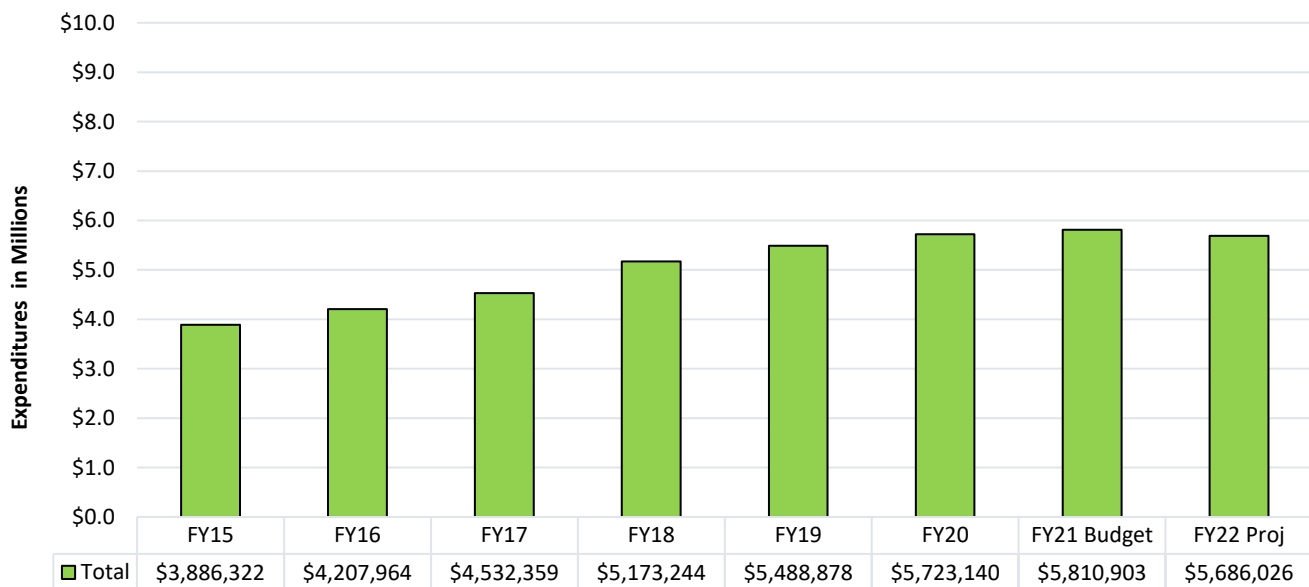
## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Group Insurance</b>					
<b>Financial Activity</b>					
Health Insurance	\$ 5,488,878	\$ 5,723,140	\$ 5,810,903	\$ 5,686,026	\$ 5,686,026
Life Insurance	15,578	17,083	18,140	20,000	20,000
Dental Insurance	269,523	276,142	270,651	306,375	306,375
Other Prof. Services	16,050	31,350	30,000	30,000	30,000
Medicare Part B - Penalty Reimburse.	14,351	12,777	16,000	16,000	16,000
Employer Health Savings Accounts	-	225,520	238,000	221,000	221,000
Other, Cost Effective Plan Subsidy				359,640	359,640
Transfer to Insurance Reserve Fund	24,520	164,795		-	-
Transfer to OPEB Trust	-		-	-	-
<b>Total Expenditure</b>	<b>\$ 5,828,900</b>	<b>\$ 6,450,807</b>	<b>\$ 6,383,694</b>	<b>\$ 6,639,042</b>	<b>\$ 6,639,042</b>

<b>Funding Plan</b>	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 6,383,694	100.0%	\$ 6,639,042	100.0%	4.0%

## Employer Health Insurance Expense History

### Health Insurance Expense, Employer Share



# 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).

## FY22 Budget Highlights

This budget represents an 18.7% or \$279,805 decrease in the General Fund allocation over the FY21 budgeted amount. In FY22, an amount of \$1,220,195 has been proposed from the General Fund to supplement resources to cover the Actuarially Determined Contribution (ADC). The decrease is due to an adjustment in the amortization schedule, which smooths the total remaining unfunded liability equally over the next eight years. The Net OPEB Liability (NOL) is planned to be fully funded by 2039.

## 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.

This Net OPEB Liability (NOL) is \$38.6 million as of June 30, 2020 and Funded Ratio is 35.5% with full funding expected in 2039.

## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Other Post Employment Benefits</b>	\$ 1,617,000	\$ 1,697,950	\$ 1,500,000	\$ 1,220,195	\$ 1,220,195
<b><u>Funding Plan</u></b>	<b>F21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 1,500,000	100.0%	\$ 1,220,195	100.0%	-18.7%

# 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.

## FY22 Budget Highlights

The General Fund share of this budget is proposed to be a 5.0% or \$15,000 increase in the appropriation of that of the FY21 budget to \$315,000. Various MIIA discounts have been received in recent years, but their continuation lacks predictability and, therefore, are not assumed in this proposed budget. In FY22, 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, and the 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.

# Joint (Town-CPS) – Property and Liability Insurance

## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Property &amp; Liability Insurance</b>					
<b><u>Insurance Expenses</u></b>					
Insurance Premiums	\$ 188,347	\$ 221,954	\$ 217,934	\$ 214,240	\$ 214,240
Claims	21,192	47,915	67,066	85,760	85,760
Other Professional Services	-		15,000	15,000	15,000
Insurance Reserve Fund Transfers	65,461	18,881	-	-	-
<b>Total Expenditure</b>	<b>\$ 275,000</b>	<b>\$ 288,750</b>	<b>\$ 300,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b><u>Premium Detail</u></b>					
Automobile	\$ 51,668	\$ 47,955	\$ 52,402	\$ 54,251	\$ 54,251
Cyber	-	11,573	-	-	-
General Liability, inc. Public Officials	64,487	67,139	58,130	67,711	67,711
Property	51,216	51,744	55,014	53,777	53,777
Police / Fire Medical	38,500	38,500	38,500	38,500	38,500
All Other	82,094	77,191	101,503	100,761	100,761
Early Payment Discount	(12,965)	(5,352)	(5,549)	-	-
<b>Total Expenditure</b>	<b>\$ 275,000</b>	<b>\$ 288,750</b>	<b>\$ 300,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>
<b><u>Funding Plan</u></b>	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 300,000	100.0%	\$ 315,000	100.0%	5.0%

# 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.

## FY22 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 2020, the maximum weekly benefit amount is \$855 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.

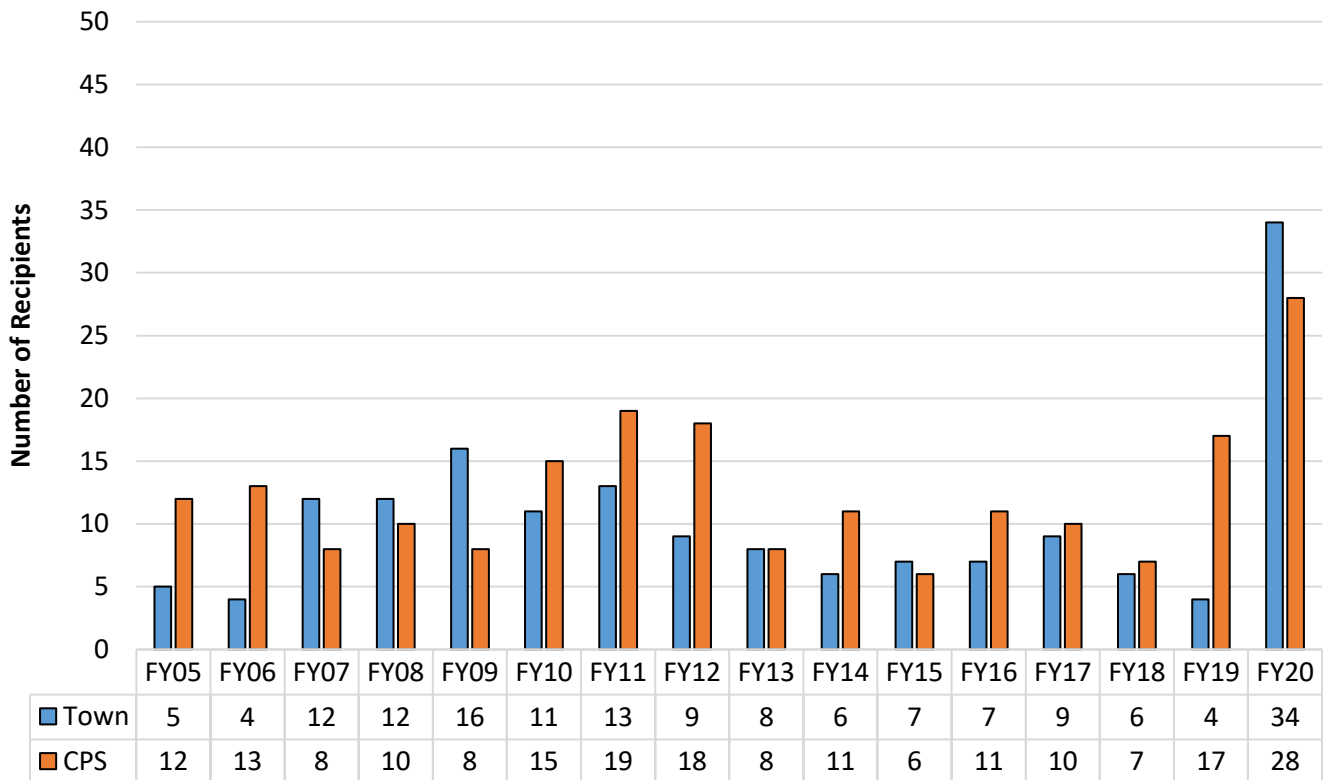
# Joint (Town-CPS) – Unemployment & Workers’ Compensation

## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Unemployment &amp; Workers' Comp.</b>					
<b>Financial Activity</b>					
Unemployment Compensation	\$ 81,404	\$ 118,716	\$ 110,000	\$ 125,000	\$ 125,000
<b>Workers' Compensation</b>					
Other Prof. Technical Services	35,174	22,719	25,000	35,000	35,000
Reinsurance/Stop-Loss	38,661	45,748	35,000	45,000	45,000
Workers' Comp. Claims	1,782	1,632	-	-	-
Medical Expenses	52,875	21,182	50,500	48,575	48,575
<b>Total Expenditure</b>	<b>\$ 209,896</b>	<b>\$ 209,997</b>	<b>\$ 220,500</b>	<b>\$ 253,575</b>	<b>\$ 253,575</b>
<b>Funding Plan</b>					
	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 220,500	100.0%	\$ 253,575	100.0%	15.0%

## Unemployment History

Unemployment Compensation 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, determined pursuant to a funding schedule based upon a biennial 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.

## FY22 Budget Highlights

This budget represents a 16.0% decrease over the appropriation from that of the FY21 budget. The Town’s FY22 Retirement Assessment is \$3,412,844 or \$651,890 lower than FY21, due to an adjustment in the split of assessment paid by the Pension Reserve Account. The Pension Reserve Account was established in the 1990’s to help mitigate spikes in the annual assessment. As the Town is nearing the end of its unfunded liability amortization, and due to favorable investment performance, the Town was able to revise its drawn down schedule beginning in FY22. As of the January 1, 2020 Actuarial Valuation, Concord has a Net Pension Liability of \$24.3 million and a funded ratio of 88.3%, which makes Concord among the top funded public retirement systems in the State with a schedule to be fully funded by FY29.

## 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 (CCRS) 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.

# Joint (Town-CPS) – Retirement

## Financial Overview

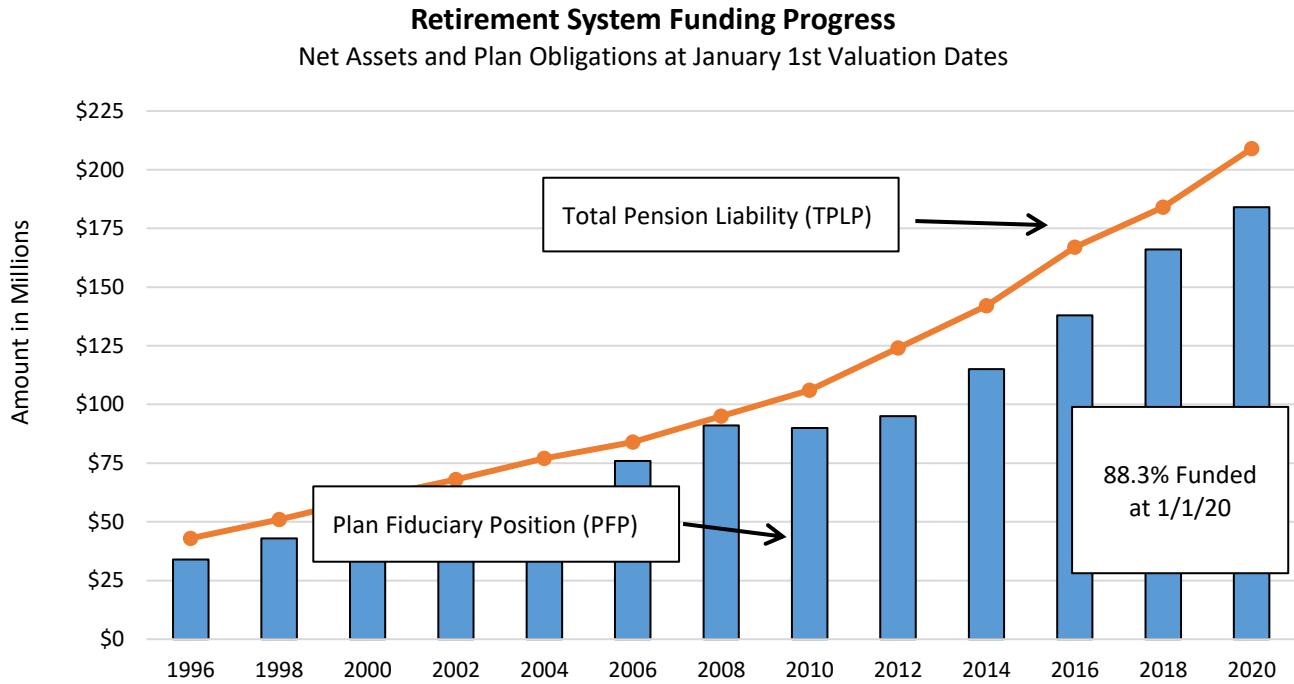
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Retirement</b>					
<b>Financial Activity</b>					
Required Employer Share	\$ 5,220,740	\$ 5,111,075	\$ 5,611,445	\$ 5,623,040	\$ 5,623,040
Transfer to (from) Pension Res. Fund	(347,478)	(143,197)	(671,992)	(1,331,348)	(1,331,348)
<b>Total Expenditure</b>	<b>\$ 4,873,262</b>	<b>\$ 4,967,878</b>	<b>\$ 4,939,453</b>	<b>\$ 4,291,692</b>	<b>\$ 4,291,692</b>
<b>Funding Source</b>					
General Fund	\$ 3,777,010	\$ 3,965,861	\$ 4,064,734	\$ 3,412,844	\$ 3,412,844
Light Fund	572,244	752,565	650,908	666,537	666,537
Water Fund	98,164	146,719	126,942	124,623	124,623
Sewer Fund	24,541	36,680	31,735	31,156	31,156
Swim & Fitness Fund	53,825	66,053	65,134	56,532	56,532
Pension Reserve	347,478	143,197	671,992	1,331,348	1,331,348
<b>Total</b>	<b>\$ 5,220,740</b>	<b>\$ 5,111,075</b>	<b>\$ 5,611,445</b>	<b>\$ 5,623,040</b>	<b>\$ 5,623,040</b>
<b>Pension Reserve Fund</b>					
Transfer to (from)	\$ (347,478)	\$ (143,197)	\$ (671,992)	\$ (1,331,348)	\$ (1,331,348)
<b>Funding Plan</b>					
	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 4,064,734	82.3%	\$ 3,412,844	79.5%	-16.0%
Enterprise Actuarial Charges					
Light Fund	650,908	13.2%	666,537	15.5%	2.4%
Water Fund	126,942	2.6%	124,623	2.9%	-1.8%
Sewer Fund	31,735	0.6%	31,156	0.7%	-1.8%
Swim & Fitness Fund	65,134	1.3%	56,532	1.3%	-13.2%
<b>Total</b>	<b>\$ 4,939,453</b>	<b>100.0%</b>	<b>\$ 4,291,692</b>	<b>100.0%</b>	<b>-16.0%</b>

## 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 administered with the assistance of the Town’s Finance Department; 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 6.75%.

# Joint (Town-CPS) – Retirement



*As of January 1, 2020, the Town of Concord's Retirement Fund had a Total Pension Liability of \$209,124,598, Plan Fiduciary Position of \$184,762,608, and Net Pension Liability of \$24,361,990.*

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. On 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.

Plan obligations include the impact of acceptance by the 1998 Town Meeting of a state law governing cost of living adjustments (COLA) to retirees. The COLA statute provided for a pension increase equal to the social security percentage increase each year, or 3%, whichever is less, on the first \$12,000 of annual pension payment. The 1999 State Legislature enacted a further revision, permitting the granting of a full 3% COLA adjustment on the first \$12,000 per year, without regard to whether the federal Social Security adjustment was lower than 3%. This revision was accepted by a 2000 Town Meeting vote. During the 2020 Town Meeting vote, residents approved an increase in the first \$12,000 subject to COLA adjustments to \$14,000 per year. The Concord Retirement Board's Funding Plan assumes a 3% annual COLA on the first \$14,000.

In addition to the system's assets, the Town continues to maintain a Pension Reserve Fund that had a market value of \$12.04 million on January 1, 2021.

The Pension Fund contribution required from the employers from the Town for FY22 is \$5,623,040. This difference between the required employee contribution of \$5,623,040 and the funding from the General and Enterprise Funds of \$4,291,692 of \$41,331,348 is may be drawn from the Pension Reserve Fund.

Concord's funded ratio as of January 1, 2019 ranked 9<sup>th</sup> out of 104 retirement boards as reported on PERAC's website.

# 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.

## FY22 Budget Highlights

The General Fund Cost for the Town’s share of Medicare coverage is projected to increase 6.6%, from \$750,000 to \$800,000 to reflect an adjustment of the FY22 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 FY22 is projected to decrease by 5.7% from \$116,864 to \$110,207.

## 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.

## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Social Security &amp; Medicare</b>					
<b>Tax</b>					
Medicare	\$ 783,437	\$ 840,202	\$ 750,000	\$ 800,000	\$ 800,000
Social Security	178,676	150,397	116,864	110,207	110,207
<b>Total Expenditure</b>	<b>\$ 962,113</b>	<b>\$ 990,599</b>	<b>\$ 866,864</b>	<b>\$ 910,207</b>	<b>\$ 910,207</b>
<b>Funding Plan</b>					
General Fund - Operating	\$ 866,864	100.0%	\$ 910,207	100.0%	5.0%
<b>Total</b>	<b>\$ 866,864</b>	<b>100.0%</b>	<b>\$ 910,207</b>	<b>100.0%</b>	<b>5.0%</b>

# Joint (Town-CPS) – Debt Service

## Mission Statement

The mission of the Finance Director in managing the Debt Service account is to achieve the lowest possible interest cost while meeting the Town’s capital financing requirements and maintaining the Town’s credit rating.

## FY22 Budget Highlights

In May 2020, 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 to cover the borrowing for the new Concord – Carlisle High School.

## Overview

This budget provides for principal and interest 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" based on 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.

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 approximately 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 65% 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

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Debt Service</b>					
<b><u>Long Term Debt</u></b>					
Town Principal	\$ 2,644,375	\$ 2,881,667	\$ 2,620,833	\$ 2,874,300	\$ 2,874,300
Town Interest	424,657	550,907	566,372	550,000	550,000
<b>Subtotal</b>	<b>\$ 3,069,032</b>	<b>\$ 3,432,574</b>	<b>\$ 3,187,205</b>	<b>\$ 3,424,300</b>	<b>\$ 3,424,300</b>
School Principal	555,000	630,000	670,500	631,700	631,700
School Interest	105,595	117,150	141,307	111,370	111,370
<b>Subtotal</b>	<b>\$ 660,595</b>	<b>\$ 747,150</b>	<b>\$ 811,807</b>	<b>\$ 743,070</b>	<b>\$ 743,070</b>
Refund Savings	-	-	-	-	-
<b>Within the Levy Limit Total</b>	<b>\$ 3,729,627</b>	<b>\$ 4,179,724</b>	<b>\$ 3,999,012</b>	<b>\$ 4,167,370</b>	<b>\$ 4,167,370</b>
Town Excluded Principal	85,897	87,632	264,403	266,209	266,209
Town Excluded Interest	13,897	12,161	79,391	68,835	68,835
<b>Subtotal</b>	<b>\$ 99,794</b>	<b>\$ 99,793</b>	<b>\$ 343,794</b>	<b>\$ 335,044</b>	<b>\$ 335,044</b>
School Excluded Principal	2,225,625	2,450,000	2,342,000	2,384,000	2,384,000
School Excluded Interest	753,732	602,227	690,073	531,095	531,095
<b>Subtotal</b>	<b>\$ 2,979,357</b>	<b>\$ 3,052,227</b>	<b>\$ 3,032,073</b>	<b>\$ 2,915,095</b>	<b>\$ 2,915,095</b>
<b>Excluded Debt Total</b>	<b>\$ 3,079,151</b>	<b>\$ 3,152,020</b>	<b>\$ 3,375,867</b>	<b>\$ 3,250,139</b>	<b>\$ 3,250,139</b>
<b>Long-Term Debt Total</b>	<b>\$ 6,808,777</b>	<b>\$ 7,331,744</b>	<b>\$ 7,374,879</b>	<b>\$ 7,417,509</b>	<b>\$ 7,417,509</b>
<b><u>Short-Term Debt</u></b>					
BAN Interest within Levy Limit	\$ -	\$ 76,000	\$ -	\$ -	\$ -
<b><u>Issuance Costs</u></b>					
Issuance Costs within Levy Limit	\$ 3,915	\$ 9,580	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,812,692</b>	<b>\$ 7,417,324</b>	<b>\$ 7,374,879</b>	<b>\$ 7,417,509</b>	<b>\$ 7,417,509</b>
<b><u>Funding Plan</u></b>					
General Fund - Within Levy Limit	\$ 3,999,012	54.2%	\$ 4,167,370	56.2%	4.2%
General Fund - Debt Exclusion	3,375,867	45.8%	3,250,139	43.8%	-3.7%
<b>General Fund Total</b>	<b>7,374,879</b>	<b>100.0%</b>	<b>7,417,509</b>	<b>100.0%</b>	<b>0.6%</b>
Stabilization Fund Allocation	-	0.0%	-	0.0%	0.0%
<b>Total</b>	<b>7,374,879</b>	<b>100.0%</b>	<b>7,417,509</b>	<b>100.0%</b>	<b>0.6%</b>

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# Schools

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# Schools – Concord Public 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.

## FY22 Budget Highlights

The total FY22 CPS budget is proposed to increase from by \$931,231 from \$40,777,193 to \$41,708,424 or by 2.28% as compared to the FY21 appropriation with FY20 K-8 enrollment as determined on January 11, 2021 being:

Grade	Number	Change
K-5	1,283	- 47
6-8	684	- 33
Total	1,967	- 80

(Source: NESDEC, January 2021)

## 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.

### Concord Public Schools 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 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 – Concord Public 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 – Concord Public Schools

## CPS Financial Overview

	FY19 Budgeted	FY20 Budgeted	FY21 Budgeted	FY22 FinCom. GL	FY22 School Com. GL
<b>Concord Public Schools (CPS)</b>					
<b><u>Program Area</u></b>					
Regular Education	\$ 23,128,609	\$ 23,590,272	\$ 22,871,572		\$ 23,969,302
Special Education	8,140,095	8,495,519	10,715,627		10,379,659
Operations	4,940,941	5,282,228	5,288,870		5,479,794
Administration	1,987,750	1,960,747	1,808,622		1,771,119
Fixed Cost	58,500	61,397	92,502		108,550
<b>Subtotal</b>	<b>\$ 38,255,895</b>	<b>\$ 39,390,163</b>	<b>\$ 40,777,193</b>	<b>\$ 41,708,424</b>	<b>\$ 41,708,424</b>
<b>Total CPS Operating Expense</b>	<b>\$ 38,255,895</b>	<b>\$ 39,390,163</b>	<b>\$ 40,777,193</b>	<b>\$ 41,708,424</b>	<b>\$ 41,708,424</b>
<b><u>Capital</u></b>					
Current Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	900,000	900,000	830,000	900,000	900,000
<b>Subtotal</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 830,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>
<b>Total CPS Expense</b>	<b>\$ 39,155,895</b>	<b>\$ 40,290,163</b>	<b>\$ 41,607,193</b>	<b>\$ 42,608,424</b>	<b>\$ 42,608,424</b>
<b><u>Funding Plan</u></b>					
General Fund - Operating	FY21 Budget \$ 40,777,193	% of Budget 100.0%	FY22 Proposed \$ 41,708,424	% of Budget 100.0%	% Δ 2.3%

## CPS Personnel

Position	FY21 FTE	FY21 Budget	FY22 FTE	FY22 Proposed
<b><u>Concord Public Schools (CPS)</u></b>				
Teachers	219.30	22,209,497	220.40	22,945,479
All Other Personnel	202.15	10,350,304	196.51	10,409,748
<b>CPS Total</b>	<b>421.45</b>	<b>\$32,559,801</b>	<b>416.91</b>	<b>\$33,355,227</b>

# Schools – Concord Carlisle Regional School District

## 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.

### FY22 Budget Highlights

The total FY22 CCRSD total assessment is proposed to increase by \$860,771 from \$23,747,968 to \$24,608,739 or by 3.6% as compared to FY21. Concord’s operating assessment is proposed to increase by \$931,231 from \$20,436,322 to \$21,367,553 or 4.56%. Concord’s assessment for debt service is proposed to decrease by \$70,460 from \$3,311,646 to \$3,241,186 or 2.13%. The FY21 and FY22 total assessment ratios are:

Town	FY21	FY22
Concord	76.1%	77.3%
Carlisle	23.9%	22.7%
Total	100.0%	100.0%

### CCRS Overview

The Concord-Carlisle Regional School District (CCRS) is a separate political jurisdiction from the Town and is managed by the School Superintendent with the guidance from a seven-member elected School Committee, which provides policy and budgetary direction to the school administration.

#### CCRS Initiatives

##### 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 CCRS.

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 – Concord Carlisle Regional School District

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 – Concord Carlisle Regional School District

## CCRSD Financial Overview

	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Proposed
<b>Concord Assessment</b>					
Gross Budget	\$ 33,027,108	\$ 33,749,420	\$ 34,687,733	\$34,958,922	\$35,759,374
Less					
State Aid	(2,844,114)	(3,003,719)	(3,104,494)	(3,452,657)	(3,632,241)
District	(800,499)	(724,460)	(560,000)	(300,000)	(300,000)
Net Assessment	\$ 29,382,495	\$ 30,021,241	\$ 31,023,239	\$ 31,206,265	\$ 31,827,133
<b>Concord Portion</b>	<b>\$ 21,599,072</b>	<b>\$ 22,654,028</b>	<b>\$ 23,344,987</b>	<b>\$ 23,747,968</b>	<b>\$ 24,608,739</b>
Carlisle Portion	\$ 7,783,423	\$ 7,367,213	\$ 7,678,252	\$ 7,458,297	\$ 7,218,394
<b>Total CCRSD Expense</b>	<b>\$ 29,382,495</b>	<b>\$ 30,021,241</b>	<b>\$ 31,023,239</b>	<b>\$ 31,206,265</b>	<b>\$ 31,827,133</b>

	FY18 Budgeted	FY19 Budgeted	FY20 Budgeted	FY21 Budgeted	FY22 Proposed
<b>Program Area</b>					
Regular Education	\$ 13,891,488	\$ 15,201,776	\$ 15,995,039	\$ 16,438,935	\$ 16,893,282
Special Education	5,471,114	5,828,681	5,892,036	6,037,438	6,085,517
Administrative Support	1,599,099	1,615,325	1,606,776	1,006,227	1,101,716
Operations	3,567,527	3,017,440	3,036,535	3,383,595	3,773,945
Fixed Cost	2,777,772	2,838,499	3,144,583	3,191,024	3,163,002
OPEB Trust	735,499	600,000	563,444	550,000	550,000
<b>Total CCRSD Operating Expense</b>	<b>\$ 28,042,499</b>	<b>\$ 29,101,720</b>	<b>\$ 30,238,413</b>	<b>\$ 30,607,219</b>	<b>\$ 31,567,462</b>

<b>Debt Service</b>					
Debt Reimbursed by State Aid	\$ -	\$ -			\$ -
Debt Paid from Prior Reserves	162				
Debt Exclusion Assessed	4,984,447	4,647,700	4,449,320	4,351,703	4,191,912
<b>Subtotal</b>	<b>\$ 4,984,609</b>	<b>\$ 4,647,700</b>	<b>\$ 4,449,320</b>	<b>\$ 4,351,703</b>	<b>\$ 4,191,912</b>
<b>Total CCRSD Expense</b>	<b>\$ 33,027,108</b>	<b>\$ 33,749,420</b>	<b>\$ 34,687,733</b>	<b>\$ 34,958,922</b>	<b>\$ 35,759,374</b>

<b>Funding Plan</b>	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating Assess.	\$ 23,747,968	100.0%	\$ 24,608,739	100.0%	3.62%

## CCRSD Personnel

Positions	FY21 FTE	FY21 Budget	FY22 FTE	FY22 Proposed
<b>Concord-Carlisle RSD</b>				
Teachers	130.55	14,056,734	130.55	14,716,856
All Other Personnel	95.64	5,753,599	95.64	6,012,575
<b>CCRSD Total</b>	<b>226.19</b>	<b>\$ 19,810,333</b>	<b>226.19</b>	<b>\$20,729,431</b>

# 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.

### FY22 Budget Highlights

The total Minuteman Regional Vocational Technical School District assessment is expected to increase by \$75,411 from \$1,213,873 to \$1,289,284 by 6.2% as compared to the FY21 assessment. Enrollment numbers are as follows:

#### Minuteman Vocational Technical High School Enrollment

*Enrollment as of October 1st*

	2015	2016	2017	2018	2019	2020
All Communities	391	399	342	354	395	470
Concord Only	17	21	18	25	25	25
Concord's Share	3.06%	3.80%	4.67%	5.45%	6.40%	6.11%

### 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 member districts.

#### MMRVTS D Initiatives

The Minuteman Regional Vocational Technical School District FY22 budget reflects new challenges post pandemic. Our budget theme is "Preparing for Reality". This FY22 budget funds the health and safety of students and staff, delivers high quality career and technical education (CTE), and seeks to invest in increasing student capacity in order to address waiting lists and increase state reimbursements.

This budget incorporates the expansion of the 18 program majors currently, to 19 program majors in FY22. The additional major is Animal Science/Vet Assisting. Robust technology upgrades for remote learning have been included in the FY22 budget. We continue to seek Coronavirus Relief Fund (CvRF) grants to help supplement the increased needs in technology and will do so in future federal stimulus programs.

The FY22 budget anticipates the completion of the athletic fields and supports equipment and training to manage synthetic turf fields satisfactorily.

# Schools – Minuteman Regional Vocational Technical School District

## MVTSD Financial Overview

	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Proposed
<b><u>Operating</u></b>				
Gross Budget	\$ 21,160,141	\$ 22,768,830	\$ 25,502,946	\$ 27,640,588
Less				
State Aid	(2,962,095)	(2,924,795)	(3,072,812)	(2,763,359)
Tuition, Fees, & Choice	(3,838,424)	(3,447,131)	(4,552,718)	(4,875,837)
Certified Excess & Deficiency	(540,000)	(540,000)	(540,000)	(540,000)
Capital Fee	-	-	-	-
<b>Net Assessment</b>	<b>\$ 13,819,622</b>	<b>\$ 15,856,904</b>	<b>\$ 17,337,416</b>	<b>\$ 19,461,392</b>
<b><u>Assessment</u></b>				
<b>Concord's Assessment</b>	<b>\$ 742,679</b>	<b>\$ 1,073,368</b>	<b>\$ 1,213,873</b>	<b>\$ 1,289,284</b>
Assessment per Enrollment	35,366	41,282	44,958	44,458
<b><u>Program Area</u></b>				
Administration	\$ 1,439,785	\$ 1,507,349	\$ 1,633,590	\$ 1,703,303
Instructional Services	9,821,058	10,332,879	10,869,565	11,114,577
Student Services	1,942,355	2,004,399	2,302,396	2,185,986
Operations & Maintenance	1,795,723	1,747,498	1,680,185	2,074,163
Insurance, Retirement, Leases	2,994,697	3,236,872	3,679,825	3,553,389
Community Services	100,000	100,000	80,000	80,000
Capital Expenditures	410,360	205,000	155,000	420,000
Debt Services	2,636,163	3,614,833	5,092,385	6,489,171
Tuition to Non-Public	20,000	20,000	10,000	20,000
<b>Total Operating Expense</b>	<b>\$ 21,160,141</b>	<b>\$ 22,768,830</b>	<b>\$ 25,502,946</b>	<b>\$ 27,640,589</b>
<b><u>Funding Plan</u></b>				
General Fund - Operating	\$ 1,213,873	100.0%	\$ 1,289,284	6.2%

# Unappropriated

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# Unappropriated – State & County Assessments

## 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. In FY20, the assessment paid totaled \$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.

## FY22 Budget Highlights

The FY22 General Fund Budget provides \$538,148 for State and County Assessments and this represents a \$6,986 increase from FY21.

# Unappropriated – State & County Assessments

## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Requested	FY22 Recommended
<b>State &amp; County Assessments</b>					
<b><u>Assessments</u></b>					
State	\$ 502,439	\$ 529,768	\$ 531,162	\$ 538,148	\$ 538,148
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 502,439</b>	<b>\$ 529,768</b>	<b>\$ 531,162</b>	<b>\$ 538,148</b>	<b>\$ 538,148</b>
<b><u>State Assessment Detail</u></b>					
MBTA Assessment	\$ 436,996	\$ 449,158			
Air Pollution Control District	9,830	9,632			
Metropolitan Area Planning Council	10,331	10,058			
RMV Non-Renewal Surcharge	12,300	-			
Charter School Assessment	19,717	39,230			
School Choice Assessment	13,265	21,690			
<b>Total</b>	<b>\$ 502,439</b>	<b>\$ 529,768</b>	<b>\$ 531,162</b>	<b>\$ 538,148</b>	<b>\$ 538,148</b>
<b><u>Funding Plan</u></b>					
	<b>FY21 Budget</b>	<b>% of Budget</b>	<b>FY22 Proposed</b>	<b>% of Budget</b>	<b>% Δ</b>
General Fund - Operating	\$ 531,162	100.0%	\$ 538,148	100.0%	1.3%

# Unappropriated – Overlay

## Overlay Overview

This account covers the costs of property tax abatements, exemptions, abatements granted by the local Board of Assessors, and appeals made to the State Appellate Tax Board or the courts.

"Overlay" is the amount added to the property tax levy in excess of the sum required to meet appropriations, state assessments, and deficits (if any). It cannot exceed five percent of the levy and is used to cover abatements and exemptions granted by the Board of Assessors or as a result of appeals to the State Appellate Tax Board or to the courts. The overlay amount is counted in the total tax levy subject to the limitations of "Proposition 2 ½."

After all abatements and exemptions have been settled for a given year, any surplus remaining in that year's overlay account is first applied to any deficit balances from other years. Funds remaining after such transfer become part of the Town's fund balance available for appropriation by Town Meeting ("Free Cash"). The overlay amount itself is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's budget plan. A deficit overlay balance which cannot be met from any other year's overlay account surplus must be raised as part of the next tax levy. This allocation must, by state law, also remain within the annual levy limit prescribed by "Proposition 2 ½."

Fiscal Year	Original Tax Levy	Overlay	Overlay as % of	Used as of 6/30/20		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	95,040,945	599,937	0.63%	181,509	0.19%	426,943
FY21 Budgeted	98,302,128	522,588	0.53%			
FY22 Forecast	101,061,183	500,000	0.49%			

# Unappropriated – Overlay

## FY22 Budget Highlights

The proposal is to allocate \$500,000 to the FY22 Overlay account to covers the expected cost of property tax exemptions granted to eligible taxpayers by state law.

## Financial Overview

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Request	FY22 Recommended
<b>Overlay</b>					
Original Overlay	\$ 539,280	\$ 599,937	\$ 522,588	\$ 500,000	\$ 500,000
Plus: Amount to be raised from recap	-	-	-	-	-
Less: Used for abatements and exemptions thru 6/30/19	(198,846)	(172,994)	-	-	-
Transferred to (from) other years	-	-	-	-	-
Transferred to unreserved fund bal.	-	-	-	-	-
<b>Total</b>	<b>\$ 340,435</b>	<b>\$ 426,943</b>	<b>\$ 522,588</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>

<u>Funding Plan</u>	FY21 Budget	% of Budget	FY22 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 522,588	100.0%	\$ 500,000	100.0%	-4.3%

# 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 below 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 FY21 snow and ice deficit budget covers the deficit that may be incurred during FY20 (July 1, 2019 - June 30, 2020) which would have to be funded as part of the FY21 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)	
	FY20	625,000	540,005			540,005	84,995	
	Budgeted	FY21	640,000					
	Proposed	FY22	640,000					

**Note:** FY09 includes \$48,255 transfer from the Reserve Fund.

# Unappropriated – Snow & Ice / Other Deficits

## FY22 Budget Highlights

The average annual expenditures for FY11-FY20 are \$693,055. Although the budget objective is to appropriate at or close to the 10-year average (see Account Item 7D Winter Maintenance), the FY22 proposed appropriation for Winter Maintenance is \$640,000. Since the variance from the average annual cost is often significant, an allowance of \$150,000 is proposed to be budgeted to make up this difference.

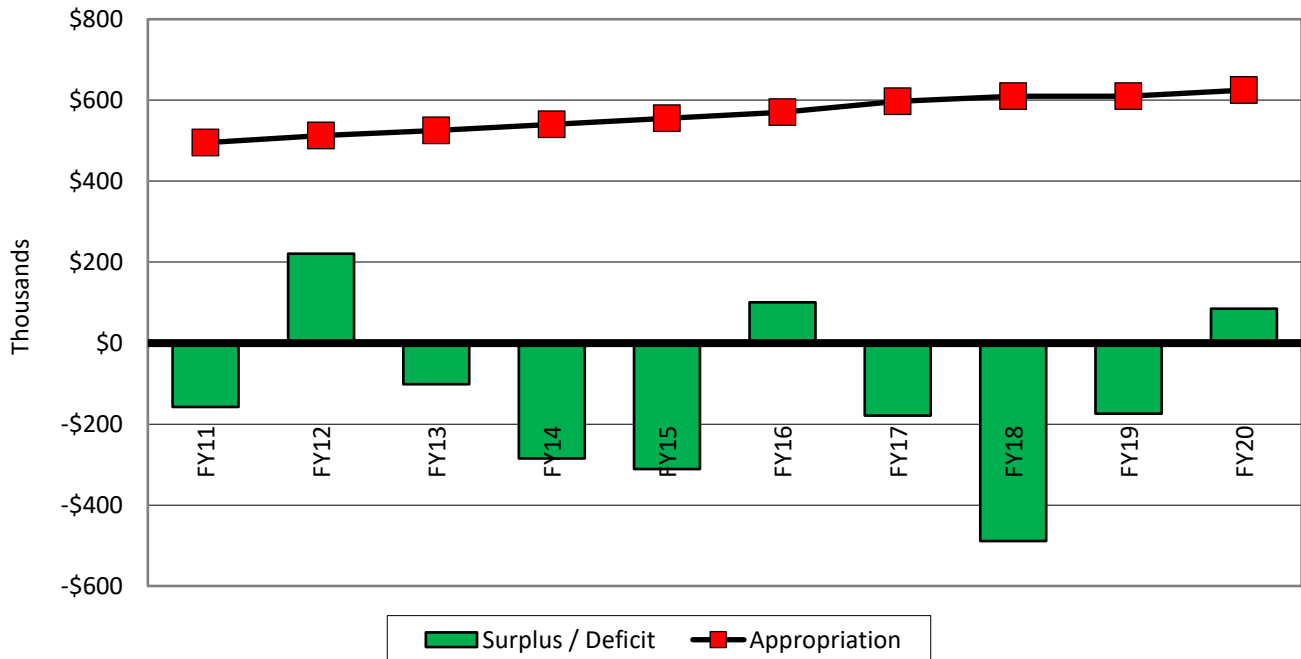
## Financial Overview

	FY19		FY20		FY21		FY22 (Deficit of FY21)	
	Deficit of FY18		Deficit of FY19		Deficit of FY20		Request	Recommended
<b>Snow &amp; Ice Deficit/Other Deficits</b>								
Snow & Ice Deficit of Prior Year (Raised in current tax levy)	\$	-	\$	-	\$	-	\$ (150,000)	\$ (150,000)
<b>Total</b>	\$	-	\$	-	\$	-	\$ (150,000)	\$ (150,000)

<u>Funding Plan</u>	FY21 Budget	% of Budget	FY22 Proposed	% of Budget	% Δ
General Fund - Operating	\$ -	100.0%	\$ (150,000)	100.0%	0.0%

**Note:** A negative number represents a surplus or funds not spent for snow and ice removal.

**Snow and Ice Appropriation and Surplus/Deficit History**



**Discussion:** The above chart demonstrates that while the Town’s snow and ice removal appropriation has risen steadily over the past 10 years (see the above line-graph), the actual cost of snow and ice removal is unpredictable (see the above bar graph).

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# Appendix

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# Appendix – Budget Process

## Budget Process

The Town of Concord operates under state statutes in general; under the Town Charter as amended, which established the present Select Board-Town Manager form of government; and under various Town bylaws. The legislative body of Concord is an open Town Meeting, in which all voters registered in Concord are permitted to participate. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects, except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations adopted at a Town Meeting require subsequent approval at either a regular Town Meeting or Special Town Meeting. Only the Town Meeting can authorize the transfer of funds between appropriation accounts within the Town Government budget. 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.

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.

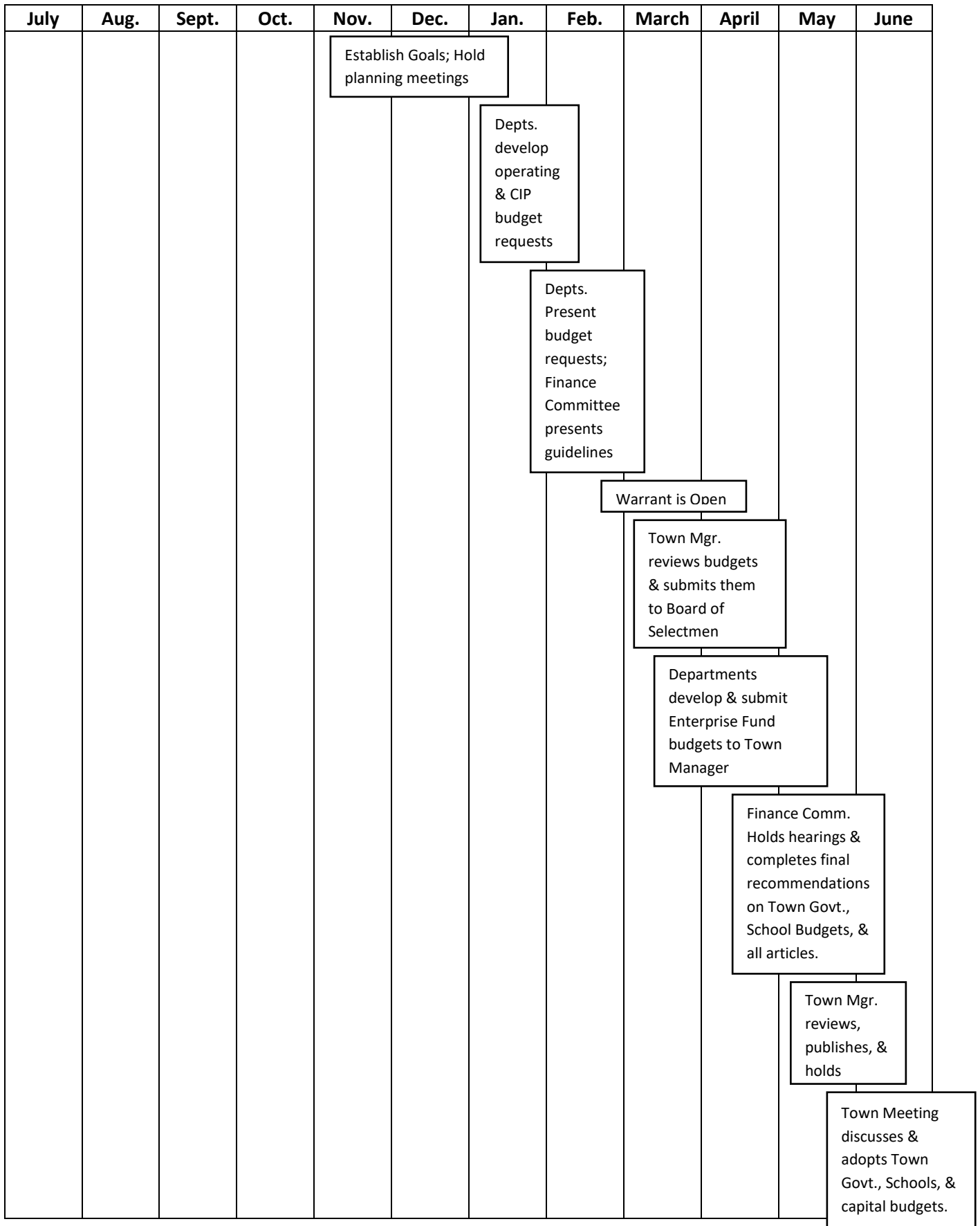
# Appendix – Budget Process

## Budget Schedule

Beginning in November of fiscal year due to the COVID-19 pandemic, 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 February 27. 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 Sunday, June 13, 2021.

In mid-April 2021, 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.

### 2020

November 6	Capital Improvement Program (FY22-26) instructions issued
November 30	Bylaw required deadline to issue Guidelines
December 4	Capital Improvement Program (FY21-25) requests due

### 2021

January 6	FY22 Budget instructions issued to all departments, boards, and committees
January 27	FY22 General Fund Operating Budget requests due
January 28 - February 5	FY22 General Fund Operating and FY22-26 Capital Budget Requests review: meetings with Town Department Heads and Budget Review Team
February 4	Guidelines subcommittee - Town Manager's and Superintendent's (CPS) to Tentative Guidelines
February 11	Guidelines subcommittee - Superintendent's (CCRS) Response to Tentative Guidelines
February 25	Final Guidelines to be issued to Select Board and School Committees
February 27	Warrant opened - Select Board/Committees Coordination Meeting; planning session for 2021 Annual Town Meeting and review of known articles
March 15	Presentation of Preliminary FY22 General Fund Operating and FY22-26 Capital Budget recommendations by Town Manager to the Select Board.
March 16	Presentation of FY22 General Fund Budget to Finance Committee
March 25	Town Manager's Proposed FY22 General Fund Budget is published
March 26	Warrant for Town Meeting closes at 4:00 PM
April 2	Proposed FY22 Enterprise Budget Request due

# Appendix – Budget Calendar

## 2021 (Continued)

April 5 - 9	Enterprise Budget Request review: Meetings with Enterprise Directors and Budget Review Team
April 15	Public Hearing advertised (for FY22 General Fund operations)
April 18	Target Date for Mailing of Town Meeting Warrant to Residents (At least 10 Days Prior to Public Hearing)
April 29	Finance Committee public hearing regarding Town Manager's General Fund operating and capital budget proposals for FY22 and other non-school and non-CPA financial articles on the Town Meeting Warrant
May 4	Town Manager's Proposed FY22 Enterprise Budget is published
May 6	Finance Committee public hearing on Education budget proposals for FY22 (Concord Public Schools, Concord-Carlisle Regional High School, and Minuteman Career and Technical High School) and Community Preservation Act Article
May 11	Finance Committee public hearing on FY22 Enterprise Fund Budgets and Articles
May 20	Finance Committee Completes its recommendations for Town Meeting
May 21	Finance Committee Report to Printer
June 3	Finance Committee Report mailed to residents (at least 10 days prior to Town Meeting)
June 13	Annual Town Meeting

# Appendix – Finance Committee Guideline

## Finance Committee Guideline Memo

### Town of Concord

*Finance Committee*

22 Monument Square

P.O. Box 535

Concord, Massachusetts 01742

Date: February 25, 2021

To: Concord Select Board, Concord Public School Committee, Concord-Carlisle Regional School Committee

Cc: Mr. Stephen Crane, Town Manager, Ms. Kerry Lafleur, Concord Chief Financial Officer, Dr. Laurie Hunter, Superintendent of Schools, Mr. Jared Stanton, Director of Finance & Operations

From: Mary Hartman, Chair, Concord Finance Committee

Christine Reynolds, Vice-Chair, and Chair, Guidelines Subcommittee

Re: FY 2022 Final Budget Guideline

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As required by Article 4 voted at the 1976 Town Meeting, the Finance Committee has approved a Budget Guideline for the fiscal year beginning July 1, 2021 (FY 22). The Guideline was adopted in consideration of the operating 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 Guideline, the Finance Committee 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. Avoiding Proposition 2 1/2 over-rides;
2. Maintaining adequate Free Cash;
3. Retaining the town's "AAA" bond rating;
4. Balancing desired services with affordable tax bills.

The Finance Committee Guideline directs \$ \$2,793,693 of incremental funds to the operating budgets, a 3.13% increase over FY 21 General Fund operating budget levels. To support this budget, the Finance Committee recommends the allocation of funds from available reserves as follows:

- \$1,000,000 from Free Cash, for Property Tax Relief; and
- \$88,150 from Emergency Services Stabilization Fund, for the School Resource Officer and 4 new fire fighters hired in FY20 to place Ambulance A-2 in operation 24/7. FY22 is the final year that there will be a draw on this fund to public safety support service levels.

The overall increase in the tax bill to existing taxpayers for FY 22 is projected to be 2.50%, exclusive of Exempt Debt, which is decreasing by \$172,491, or -0.18%. This guideline projects a tax levy totaling \$101,061,183, and

## Appendix – Finance Committee Guideline

an unused levy limit of \$4,492,781 (which is 4.55% 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.

Finance Committee considerations in setting the FY22 Guideline:

- Estimated 20% contraction in Local Receipts predicted for FY21 and FY22 versus FY20 levels, but revenue expected to improve in FY23;
- In addressing the temporary revenue gap, the Finance Committee supports limiting headcount growth, reducing discretionary spending, delaying capital projects and revisiting assumptions underlying long-term liabilities. These actions can avoid cutting services or relying solely on property taxes to “close the gap”;
- Town and School budget assumptions regarding COVID-19 related public health activities, spending and receipt of government aid;
- Local economic health indicators, including:
  - Unemployment of 6.1%;
  - FY21 Real estate valuations flat compared to FY20;
  - Estimated \$350k drop in tax revenue from new property growth in FY22;
  - Property tax collection rate (99% collected); and
  - State education support (up 1.60% from FY21);
- The Finance Committee’s 0.645% Sustainable Growth Rate for FY22 (down from 2.16% in FY21) reflecting very low levels of inflation;
- The Town’s reduced “Free Cash” balance, projected to be just above the policy floor of 5%, after allocating \$1 million to offset property taxes; and
- The \$1.7 million “Excess and Deficiency” balance at the Regional High School, and projected surpluses for FY21.

Based on information provided to date, the Finance Committee anticipates Town Government, Concord Public Schools (CPS), and Concord Carlisle Regional School District (CCRSD) will be able to prepare FY22 budgets that maintain core services and meet critical operating priorities within the recommended budget Guideline; however, at present, proposed budgets exceed the FY22 Guideline as follows:

Town	\$113,381
CPS	97,337
<u>CCRSD</u>	<u>16,747</u>
Total	\$227,465

The Finance Committee is hopeful that the Town and the Schools will be able to review their requests and make adjustments in order to recommend Operating Budgets within the Guideline.

The Finance Committee will continue to monitor the economic climate as well as the assumptions regarding “funds available” for the FY22 Operating Budgets. We will work collaboratively with the budget authorities to monitor these factors and provide additional responses or recommendations as budgets are finalized, leading up to Town Meeting in June 2022.

# Appendix – Community Profile

## Community Profile

### Town of Concord

*Excerpts 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

## Appendix – Community Profile

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 2000 to 2.46 in 2010. Approximately 46% of the town’s population in 2010 was between 25 and 54 years of age, with the largest age category being 45-54 years of age. From 2000 to 2010, the median age has increased 11% from 42.2 to 46.9, due in part to the expansion in residential nursing homes and assisted living facilities in the town.

**Housing:** Within Concord’s 26 square miles of territory are approximately 16,000 acres—over 90%—of residentially zoned land, and 600 acres of commercially zoned land. About 45% of the land is developed; approximately 32% of the land is permanently protected open space in the form of private conservation land, trust land, and municipal, state, and federal 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

## Appendix – Community Profile

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 as of 2020, 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 2020 the Town had a total labor force of 8,269 of whom 7,650 were employed. 619 or 7.49% were unemployed as compared to the 6.93% 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 1<sup>st</sup> of a given year, plus the value of any new taxable construction (“New Growth”) occurring before June 30<sup>th</sup>, 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 31<sup>st</sup> on any balances outstanding after May 1<sup>st</sup>. 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.

# Appendix – Financial Policies

## 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 1<sup>st</sup>.
- 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 1<sup>st</sup> (last tax due date) of any given year to assure all taxes due for the fiscal year have been paid. All precautions must be taken to assure the correct party receives the refund. Refunds shall be processed within 30 days (of the posting of the abatements/exemptions) for credit balances caused by the abatement/exemption.

## 5. *Refunds on Overpayments Due to Abatements*

- a. It is Town policy to assure the accurate calculation and the subsequent distribution of taxpayers' abatements to the proper party on a timely basis.

## 6. *Special Situations*

- a. It is the policy of the Town to bill, collect and record in an accurate and timely manner all of the special situations in accordance with Massachusetts General Law.

## 7. *Property Tax Payment Delinquency*

- a. It is Town policy is to collect all property taxes owed. Property taxes that are owed and not paid on time shall result in the taxpayer being charged penalties and interest, and may result in a tax taking and ultimately in a foreclosure.

## B. *Motor Vehicle Excise Tax*

1. It is Town policy to optimize the Town's cash flow by mailing each motor vehicle commitment within 15 days of receipt of the *Assessors Warrant to the Treasurer/Collector* for each commitment from the Registry of Motor Vehicles (RMV).

## Appendix – Financial Policies

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

# Appendix – Financial Policies

## 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. Cash Management

### A. *Departmental Receipts*

1. It is Town policy that the Town Treasurer shall have the fiduciary duty for the collection, management, and disbursement of cash.
2. It is Town policy that the department that collects cash, checks and credit card payments for services performed be responsible for safeguarding the collection and remittance of receipts until this money is turned over to the Treasurer/Collector Division. All cash received shall be turned over to the Treasurer/Collector Division; and no money shall be retained for petty cash or for making change.
3. It is Town policy that the department shall turn over these receipts to the Treasurer/Collector Division at least weekly or when total receipts are greater than \$2,000 and/or cash is greater than \$100. Exceptions to this turnover policy can be made by the Town Treasurer. The department shall separately send a copy of the turnover sheet to the Accounting Division.
4. Upon receipt of a departmental turnover, the Treasurer/Collector Division shall verify the amounts of the turnover. Within a period of one business day, the Treasurer/Collector Division shall post the receipt and deposit the collected money into a Town bank account. The Accounting Division will then post the receipts to the General Ledger.

### B. *Cash Disbursements*

1. It is Town policy that warrants shall be processed on a weekly basis and payroll payments shall be processed on a bi-weekly basis. Warrants shall be duly signed and approved by the Town Accountant and the Select Board. The Treasurer/Collector or her designee shall be responsible for the disbursement and mailing of all vendor checks and shall assure that all Town checks are delivered only to the designated vendor.

### C. *Emergency Disbursements (Special Warrants)*

1. It is Town policy that only in extenuating circumstances will the Treasurer/Collector Division be allowed to issue a disbursement outside of the normal weekly warrant process. Following the issuance of a check by the Town Accountant, the Town Manger must approve the release of funds in advance of Select Board approval.

### D. *Petty Cash Administration*

1. It is Town policy that Petty Cash accounts shall be authorized by the Treasurer for departments that need a small of amount of cash to make payments required at the time of service or to

## Appendix – Financial Policies

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. Reserves**

### *A. General Fund*

1. It is Town policy to maintain Free Cash, the General Fund's unassigned fund balance as certified by the Massachusetts Department of Revenue (DOR), at a level between 5% and 10% of the ensuing General Fund Budget with the following stipulations:
  - a. Free Cash shall be used only to the extent that it can be replenished within a one-year period.
  - b. Free Cash can be used to provide relief to Town taxpayers by allocating a portion of Free Cash that is not more than 1% of the ensuing General Fund Budget to reduce the tax levy, if that allocation is expected to be replenished in the ensuing year.
  - c. If Free Cash falls below 5% of the ensuing General Fund Budget, Town Manager and the 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

## Appendix – Financial Policies

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.

# Appendix – Financial Policies

## 8. Investments

### A. *Investments of Treasury Funds*

1. It is Town policy that the Town Treasurer may invest Treasury Funds as follows:
  - a. Massachusetts State Pooled Fund (in unlimited amounts and the pool is liquid) – The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the direction of State Treasurer.
  - b. Commercial Bank Deposits or Certificates of Deposit, which are fully collateralized through a third party agreement (in unlimited amounts for up to three-year maturity).
  - c. Massachusetts list of Legal Investments, per M.G.L. 167 § 15A as updated each July 1<sup>st</sup>.
  - 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,

## Appendix – Financial Policies

- b. Proof of National Association of Security Dealers certification,
- c. A statement that the dealer has read the municipality's investment policy and will comply with it, and
- d. Proof of credit worthiness (minimum standards of at least five years in operation and a minimum capital of \$10 million).

### 9. Capital Expenditures

#### A. *Capital Assets*

- 1. It is Town policy that capital items are defined as assets such as structures, land, and equipment (including related plans, designs, and studies), which have a life expectancy of at least 2 years and a cost of at least \$10,000.
- 2. It is Town policy that in compliance with GASB #34, capital assets (other than land) are depreciable and should follow straight-line depreciation schedules in accordance with the Massachusetts Department of Revenue's useful life schedules.

#### B. *Capital Funding Target Level (General Fund – within the levy limit)*

- 1. It is Town policy that a target of 7% to 8% of the total budget net of the excluded debt levy be allocated for capital financing. Of the 7% to 8%, no more than 5% shall be for debt service within the levy limit. Capital Outlay from the Town Departments and the Concord Public Schools shall be at least 2% to 3% of the annual budget (not including excluded debt).

#### C. *Five-Year Capital Improvement Program (CIP)*

- 1. It is Town policy that the Town shall maintain and annually update a 5-year Capital Improvement Program to identify current and future capital needs. The CIP shall allocate resources to fund new needed capital projects and fund the repair and replacement of existing capital assets in effort to maintain the Town's physical infrastructure and avoid deferring maintenance for future years.

### 10. Debt

#### A. *Debt Structure*

- 1. It is Town policy that capital items that can be funded through borrowing include infrastructure, facilities, vehicles, equipment, and land, which have (1) an estimated cost of \$100,000 or more and (2) a useful life of at least 5 years.
- 2. It is Town policy that all borrowing whether tax-supported by the General Fund or revenue-supported by the Enterprise Funds shall be issued as General Obligation (GO) bonds, having the Town's pledge of full faith and credit for repayment.
- 3. It is Town policy that tax-supported borrowing can be used for the sustainability, improvement, or expansion of the Town's significant capital assets with debt service is paid for by the General Fund.
- 4. It is Town policy that the maximum level of indebtedness shall not exceed 5% of the equalized valuation of the Town per M.G.L. 44 § 10.
- 5. It is Town policy that the Town shall develop a 5-year debt capacity analysis inclusive of CPS, with estimated project costs updated annually.
- 6. It is Town policy that for tax-supported borrowing within the levy limit, the Town's goal is to structure the Town's debt in the following way:

## Appendix – Financial Policies

- 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. Other Liabilities**

### *A. Pension*

1. It is Town policy to allocate resources to fully fund the Town’s portion of the Concord Contributory Retirement System by 2030. In order to do so, the Town shall contribute to the pension fund its share of the Annual Required Contribution (ARC) payment as determined by a biennial actuarial valuation report, certified by the Public Employee Retirement Administration Commission (PERAC), and reviewed by Contributory Retirement Board. This contribution may consist of (1) a General Fund

## Appendix – Financial Policies

appropriation increasing at a 3% annual growth rate, (2) the use the Town Pension Reserve Fund to supplement the required General Fund allocation as necessary, and (3) the full funding of the ARC associated with the Town’s enterprise operations.

2. It is Town policy that management and investment of the pension fund are the responsibility of the Concord Contributory Retirement Board.

### *B. OPEB*

1. It is Town policy to allocate resources to fully fund the Town’s portion of Other Post-Employment Benefits (OPEB) by 2039. In order to do so, the Town shall contribute to the OPEB Trust Fund its share of the Net OPEB Obligation (NOO) as determined by an actuarial valuation report. This contribution may consist of (1) a General Fund appropriation increasing by \$250,000 annually until the General Fund’s portion of the NOO is fully funded, and (2) the full funding of the NOO associated with the Town’s enterprise operations.
2. Funds invested and reinvested in the OPEB Trust Fund by the Town Treasurer shall be consistent with the prudent investor rule established under M.G.L. 203C.

## **12. Accounting and Financial Reporting**

### *A. Financial Reporting*

1. It is Town policy that the Town’s accounting practices shall conform to Generally Accepted Accounting Principles (GAAP) as set forth by the Government Accounting Standards Board (GASB), the Uniform Municipal Accounting System (UMAS), and the Massachusetts Department of Revenue (DOR) Informational Guideline Releases.
2. It is Town policy that a certified public accounting firm shall conduct an independent annual audit of the Town financial records. There are four types of opinions provided by the auditor of the independent annual audit: Unqualified Opinion (Clean Opinion), Qualified Opinion, Adverse Opinion, and Disclaimer of Opinion. It is Town policy that Town government shall maintain its financial records so that the auditor can render a Clean Opinion, the opinion in which the Town financial records have been maintained in accordance with 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*

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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

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balances, certain balance sheet and other information with the DOR, by annual deadline of November 30<sup>th</sup>.

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 30<sup>th</sup>. 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 31<sup>st</sup>. 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 1<sup>st</sup>. Massachusetts General Laws Chapter 62C § 47A requires that cities and towns report certain information on vendors. The Town is required to list all persons who furnished goods, services, or real estate space for \$5,000 or more during the preceding fiscal year under contracts or agreements. The listing shall contain the name, address, and social security or federal identification number. The Department of Revenue further requires that the Town submit the Tax ID number of all providers of goods and services to the Town.
9. *Fixed Asset Reporting:* It is Town policy that the Accounting Division is responsible for fixed asset reporting. A capital asset is defined as having a value of \$10,000 or more and useful life is 2 years or more. GASB 34 requires the Town to account for capitalized infrastructure associated with Government Activities.

### 13. Risk Mitigation

#### A. *Financial Risk*

1. It is Town Policy that the Town will contract with an independent auditing firm to examine the Town's financial statements, render an opinion, and provide a management letter. The Financial Audit Advisory Committee has the charge for reviewing the audited financial statements and management letter.

#### B. *Property Risk*

1. It is Town policy that that the Town shall contract for sufficient insurance coverage to protect Town property in the case of an unforeseen catastrophe or damage to Town property. Property Risk

## Appendix – Financial Policies

mitigation is the responsibility of the Town Manager’s Office and policies and procedures for property risk mitigation are established by that department.

### *C. Information Risk*

1. It is Town policy that the Town shall provide safeguards against cyber threats. Information risk mitigation is the responsibility of the Information Technology Department and policies and procedures for information risk mitigation are established by that department.

### *D. Professional Liability Risk*

1. It is Town policy that the Town shall contract for sufficient professional liability insurance coverage to protect Town officials and members of Town boards and committees for decisions made during official duty.

## **14. Procurement**

### *A. Procurement*

1. It is Town policy that the purchase of goods, services, and construction activities are obtained at the best value. Best value is defined as the lowest price for purchases that have similar quality and a combination of lowest price and highest quality for other purchases. This policy is implemented through compliance with State procurement statutes and Town regulations that promote competition in the award of contracts: competition is ensured by requiring that the Town conduct a sealed bid or proposal process for items over a certain dollar threshold and by allowing the Town to participate in federal, state and regional competitively-bid purchasing agreements.

### *B. Chief Procurement Officer and Delegation of Authority*

1. As set forth in Section 9F of the Town Charter, the Town Manager shall be responsible for the procurement of all supplies, materials and equipment and for the award of all contracts. Town Manager shall be appointed as the Chief Procurement Officer of the Town. Most of these duties and powers shall be delegated to the 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.

## Appendix – Financial Policies

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.

## Appendix – Fund Descriptions

4. **Other Intergovernmental Funds:** These funds account for several grants or monies received by the Town from the federal or state governments, including a variety of community policing grants, Chapter 90 highway monies, state election grants, state library aid, and various Council on Aging programs, such as “meals-on-wheels.”

5. **Other Special Revenue Funds:** These funds account for miscellaneous special revenues often involving private donations for a specific purpose, such as the Arts & Technology Education Fund, departmental gifts for police and fire, various Council on Aging programs, and Planning Board gifts from developers for infrastructure improvements related to proposed projects.

**Capital Projects Fund:** The Capital Projects Fund is used to account for monies expended for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by trust funds. The Town’s Capital Projects Fund is funded primarily by the receipt of bond proceeds resulting from the Town’s issuance of bonds for specific project grants, but may also be derived from private sources, grants, or transfers from other Town funds.

### Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds. Fiduciary Funds include the following:

1. **Expendable Trusts:** Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of the fund may be expended.
2. **Non-expendable Trusts:** These trusts are used to account for funds where the principal must, by law or covenant, remain intact (that is, cannot be expended). Income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Perpetual Care Fund.
3. **Agency Funds:** Agency Funds are used to account for funds that are custodial in nature, collected and expensed on behalf of other units of government, such as sales taxes and other fees collected on behalf of and transmitted to the state government.

# Appendix – Basis of Accounting / Basis of Budgeting

## Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, that is, when they become both measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

## Basis of Budgeting

An annual budget is adopted by the Town Meeting for the Town’s General Fund. Town Meeting approval is also required for certain special revenue funds and for capital projects funded from borrowing authorizations. The Town’s General Fund annual budget is adopted on a statutory basis that differs in some respects from generally accepted accounting principals (GAAP). The major differences between the budgetary basis and GAAP accounting basis are:

1. Budgeted revenues are recorded when cash is received (budgetary basis), as opposed to when susceptible to accrual (GAAP). The property tax levy is recorded as a receivable when levied but then is fully reserved until collected.
2. Encumbrances are treated as expenditures in the year the commitment is made. Certain appropriations, voted by Town Meeting apart from the main budget articles, are referred to as “Special Articles” and under state law are a continuing authorization until the purposes for which the appropriation was initially made have been certified as completed. Special Articles are treated as budgetary expenditures in the year of authorization or the ensuing fiscal year as specified in the vote.

# Appendix – Glossary 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)

<i>House Value:</i>	\$700,000
<i>Tax Rate:</i>	\$14.29 (which means \$14.29 per thousand \$ of valuation)
<i>Levy Calculation:</i>	\$14.29 multiplied by \$700,000 divided by \$1,000.
<i>Result, <b>Property Tax Levy:</b></i>	\$10,003

**Proposition 2½** (see below): A tax limitation measure passed by Massachusetts voters in 1980 that limits the growth of the total property tax levy to 2.5% per year. New construction values are added to this limit. Two provisions of Prop 2½, so-called, allow the Town to raise taxes above this tax levy limit, upon approval by a Town-wide vote: an operating override or a debt exclusion.

**Public Employee Retirement Administration Commission (PERAC):** A government agency that was created for and is dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts Public Pension Systems.

**Purchased Services:** The cost of services that are provided by a vendor.

## Appendix – Glossary 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**.

# Appendix – Glossary of Terms

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