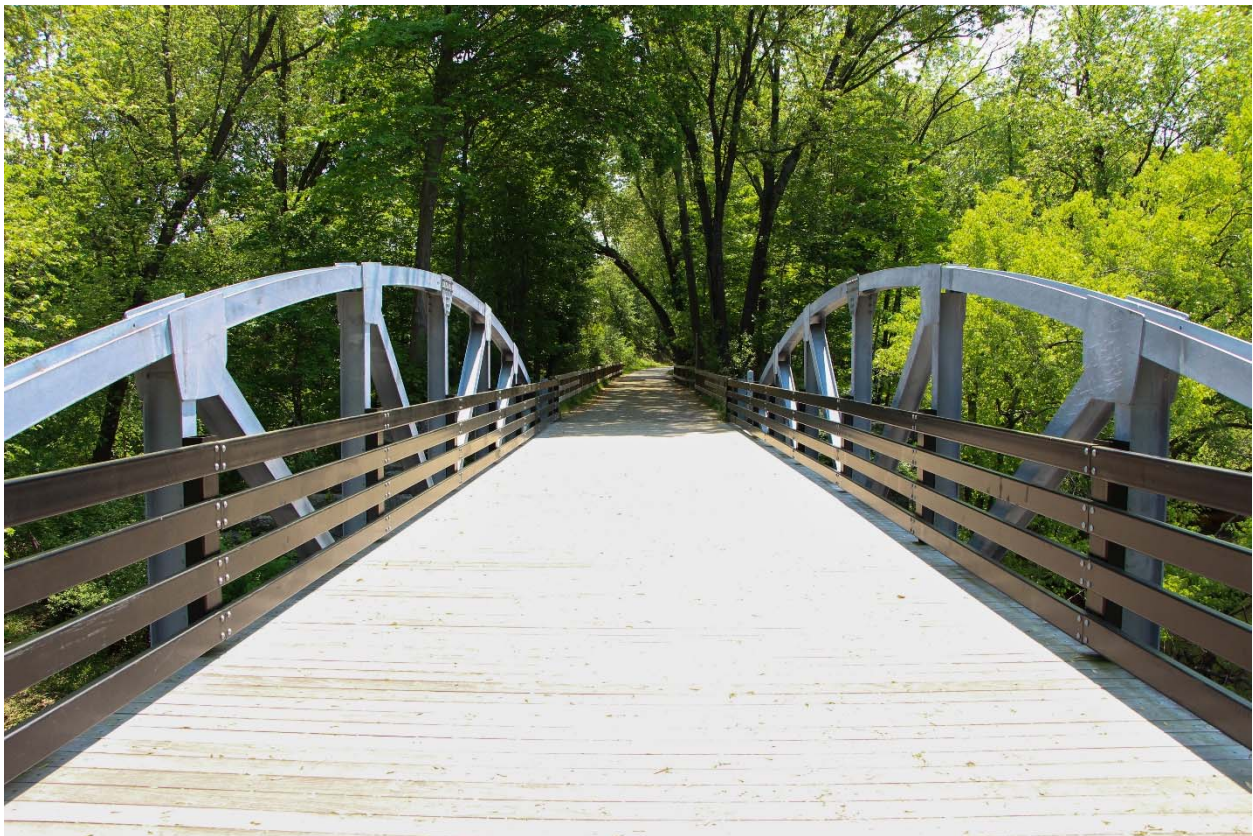


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**TOWN OF CONCORD
FINANCE COMMITTEE REPORT
BY THE NUMBERS
FOR FISCAL YEAR 2022**



**Concord Annual Town Meeting
Sunday, June 13, 2021
1:00 PM
CCHS – Doug White Field**

Cover photo of Bruce Freeman Rail Trail Bridge in Concord by Erin Stevens

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Report of the Finance Committee

Introduction

The Concord Finance Committee is pleased to present this annual report for Fiscal Year 2022. It summarizes the financial position of the Town, reviews the financial implications of warrant articles being considered at the 2021 Town Meeting and makes recommendations about those articles.

The Finance Committee is made up of 15 members, appointed by the Town Moderator for staggered three-year terms. The roles and responsibilities of the Committee are defined by town by-laws and past votes of Town Meeting. The Committee establishes fiscal guidelines for the Town Manager, the Concord Public School Committee and the Concord-Carlisle Regional School Committee to use in preparing their operating budgets. This is done by having conversations during the Committee’s public meetings with each budgeting entity to understand its current requirements and future anticipated needs. The Committee conducts public hearings on finance-related warrant articles (that is, articles under which an appropriation or expenditure of money or the disposition of any Town property may be made) in advance of Town Meeting, getting input from the public to aid in preparing its recommendations on those proposals.

To help the Committee fulfill its responsibility of financial oversight and gain an understanding of the potential financial impact of initiatives under consideration by other Town boards and committees, each member of the Committee is assigned to act as an observer of one or more of the other Town boards and committees, attending public meetings of those Town boards and committees and reporting back to the full Finance Committee. The Committee is also charged with managing the Town’s Reserve Fund and votes on requests from the Town Manager to disburse money from that fund to address unforeseen or extraordinary events.

The Committee also prepares this annual report, distributed each year in advance of the Annual Town Meeting, setting out the Committee’s recommendations on all finance-related warrant articles and including a 5-year projection of what the total tax burden is likely to be on the citizens of the Town. It performs all of these duties in accordance with the Town’s Fiscal Policies and with the objective of maintaining and strengthening the long-term financial health of the Town within a level of property taxation that is sustainable and supportable by the residents of Concord.

The members of the Finance Committee (listed below, with the date that each member’s term will expire) would like to express their thanks to the Town Finance Department for its invaluable help in the preparation of this report.

Mary Hartman, Chair (2022)	Christine Reynolds, Vice-Chair (2021)
Ray Andrews (2023)	Dee Ortner (2022)
Dean Banfield (2022)	Parashar Patel (2021)
Kathy Cuoculo (2023)	Wade Rubenstein (2021)
Greg Guarriello(2022)	Philip C. Swain, Jr. (2021)
John Hickling (2022)	Brian Taylor (2023)
Richard Jamison (2021)	Lois Wasoff (2023)
	Andrea Zall (2023)

To the residents of Concord:

As the Chair of the Concord Finance Committee and on behalf of all the members of the Committee, I am happy to present you with this annual report, prepared by the Committee with the assistance of the Town Finance Department. The report summarizes the current financial position of the Town, advises residents as to the financial implications of short-term and longer-term actions under consideration, and makes specific recommendations on warrant articles being considered at the 2021 Annual Town Meeting. It is the product of many hours of meetings, discussions and public hearings and incorporates input from other Town committees, from various Town departments and from the public. All of the members of the Committee are grateful for the cooperation and support they have received in doing the work that has culminated in the completion of this report.

Concord's current financial position is strong: We have earned a Aaa bond rating; we have funded our pension liability at 90% and our OPEB (Other Post-Employment Benefits) liability will be fully funded in FY39 – well ahead of most municipalities; we have maintained adequate levy capacity so Prop 2 ½ overrides are not needed in the short-term; and our property tax receipts are healthy.

The pandemic affected Concord's FY21 finances in two ways: Receipts from local businesses were \$1.3m lower than FY20 because local restaurants, hotels and retail stores had lower revenues. The FY22 budget assumes these will begin to recover in fall of 2021. Expenses related to COVID, such as one-time expenses for technology to enable remote learning and working, personal protection equipment, alterations to buildings and air-filtration systems were covered by funds from the CARES act and did not require money from the general fund.

The Finance Committee believes the FY22 budget balances expanding town services with reasonable increases in property taxes. The total FY22 budget is 2.3% larger than FY21. This will be funded mostly by an estimated 2.4% increase in property taxes as well as \$1.8m of free cash and modest year-over-year rises in local receipts and state aid. These sources are offset somewhat by lower year-over-year investment earnings and lower payments from the town's Enterprise Funds.

Operating expenses are the main driver of the FY22 budget increase. Salary increases necessary to attract and retain good people; increased services to support tourism and business vitality; investments in cybersecurity and diversity training; a continued increase in the ratio of Concord to Carlisle students at the high school; additional staff to support the library expansion and additional park rangers all combine to raise total operating expenses 3.5% over FY21. Debt service expense (interest & principal payments on all outstanding debt) is stable while total excluded debt is slowly declining as the bonds for the elementary and the high schools mature. Fixed costs are unchanged because a 4% increase in group health insurance is offset by a lower annual contribution to retirement and OPEB accounts.

The town's free cash position has changed significantly over the past few years. The certified free cash balance of \$6,398,206 as of July 1, 2020, was 5.5% of the FY21 budget. This is at the low end of the town's current policy to maintain a 5% - 10% free cash balance. Timing of receipts for the Cambridge Turnpike Project understated this balance by \$1.4m. When these receipts are included in the balance, free cash comes in at 6.8%. There are several reasons why our free cash balance is decreasing: The town recently voted to appropriate \$2.0m to a middle school debt stabilization fund; annual appropriations for affordable housing; and the use of free cash to fund current year's spending – a temporary use allowed as part of COVID legislation – all result in the draw down. The Finance Committee believes that attention to free cash is in order including a re-evaluation of the

5% - 10% policy. It should be noted that the town's bond rating remains strong with our current free cash balance.

Looking ahead, the Finance Committee is concerned about projected increases in property taxes. Reasonable estimates of future operating expenses, debt service and fixed costs combine to predict potential increases of 4.7 % in FY23, 5.2 % in FY24 and a surge of 7.5 % in FY25. These increases are primarily due to expected debt service for the new middle school. Other expenses include continued increases in operating expenses for expanded services, collective bargaining agreements and expected increases in group insurance rates. An increased tax burden is not simply a fiscal problem but may change the social and cultural complexion of the town and impair the diversity of our population. The Finance Committee believes that the town, under the leadership of the Select Board and the School Committee, will find ways to mitigate the debt burden from the middle school. These include, but are not limited to, possible sale of the Peabody school site, directing the operational savings realized from the consolidation of two middle schools to pay debt service, use of CPC funds, and public/private partnerships.

In summary, our current financial position is strong. The effects of COVID on our financial position are temporary and improving. Our FY22 budget is reasonable and our free cash position, despite recent draw downs, has not impacted our excellent credit rating. Future tax increases pose a challenge that we are confident we can address if we begin now.

Regards,

A handwritten signature in cursive script that reads "Mary Hartman". The signature is written in dark ink and is positioned to the right of the word "Regards,".

Mary Hartman, Chair
Concord Finance Committee

Finance Committee Responsibilities

The Concord Finance Committee was established by Town bylaw in 1921. By tradition, members serve no more than two terms. By this arrangement, there is always a mix of new and experienced members and a mix of new points of view and institutional memory. The appointment process is designed so that the Finance Committee remains independent of the Town's administrative structure and elected boards.

The Finance Committee has the following responsibilities:

- Establishing fiscal guidelines for the Town Manager, the Concord Public School Committee, and the Concord-Carlisle Regional School Committee in preparing their budgets.
- Conducting public hearings on the budgets and other financial matters expected to come before annual and special Town Meetings.
- Preparing this report for distribution to all residents, including recommendations on warrant articles before the Annual Town Meeting and a summary of the Town's financial status.
- Managing a Reserve Fund account to meet extraordinary and unforeseen expenditures (proposed at \$225,000 for FY22).

It is important to emphasize that the role of the Finance Committee is limited to making recommendations. The Finance Committee regularly makes recommendations to Town Meeting, the Town Manager, the Board of Selectmen, the school committees, the Superintendent of Schools, other boards and committees, and the citizens of the Town. Responsibility for making decisions is reserved to the citizens through Town Meeting and Town elections and to staff members, boards, and committees to whom specific responsibilities have been delegated by Town by-law and/or State Law.

Concord's Fiscal Position

Concord has traditionally taken a conservative approach to budgeting. The Finance Committee seeks to maintain operating cost increases within certain criteria to meet a goal of financial sustainability over the long term. In addition, the Finance Committee believes that it is important for the Town to maintain flexibility to deal with future infrastructure needs as well as unanticipated expenses, other contingencies and variations in revenue. These criteria include:

- Setting modest expectations for revenue growth, with estimates of property tax growth from new construction and renovations based only on known development activity for which there is high likelihood of completion in the upcoming fiscal year;
- Keeping tax increases from depleting excess levy limit capacity so that general overrides are not required;
- Maintaining the uncommitted General Fund Balance ("Free Cash") at levels at or above 5% of the subsequent year's total Town Budget--
 - in practice, the Finance Committee has in recent years supported keeping Free Cash at levels closer to 10%, as a stronger reserve position during periods of uncertain economic conditions;
- Supporting capital needs by routinely dedicating 7-8% of total budget resources for capital improvements--

- roughly 1/3rd of capital financing is derived from current resources and 2/3rd is derived from debt financing through the issuance of long-term bonds,
- principal repayment is structured so that most bonded debt (60%) is retired within five years, and 90% is retired within 10 years; and
- Taxpayers are not burdened beyond what typical expectations of income growth can accommodate.

The Town's Free Cash position and debt policies are key factors in maintaining the Town's credit rating of Aaa, which it has held since 1987.

Finance Committee Guideline FY22

Each year, the Finance Committee publishes a budget guideline for each of our Town's three primary budgeting entities: Town Government, the Concord Public Schools, and Concord's portion of the Concord Carlisle Regional High School. The guideline specifies the amount of the increase over the prior year's operating budget available to each unit for the next fiscal year.

The process of preparing the guideline begins by considering select indices to gauge the regional financial environment. These include: Regional CPI, unemployment rates, tax collection rates, and the rate on a 10-year treasury note as a proxy for expected inflation. Then, there are conversations between the three budgeting entities and the Finance Committee to explore the budget drivers for each entity, which typically include collective bargaining agreements, incremental headcount requests and/or new programs.

After careful deliberation, the Finance Committee publishes a preliminary guideline. After receiving feedback through a second round of conversations, the Finance Committee, by approximately 5 weeks before the close of the Town Meeting warrant, publishes a final guideline. That final guideline advises the Town and School Administrations, the Select Board, and the School Committees as to what the Finance Committee believes will achieve the right balance between maintaining excellent services while also maintaining stable and sustainable property tax increases.

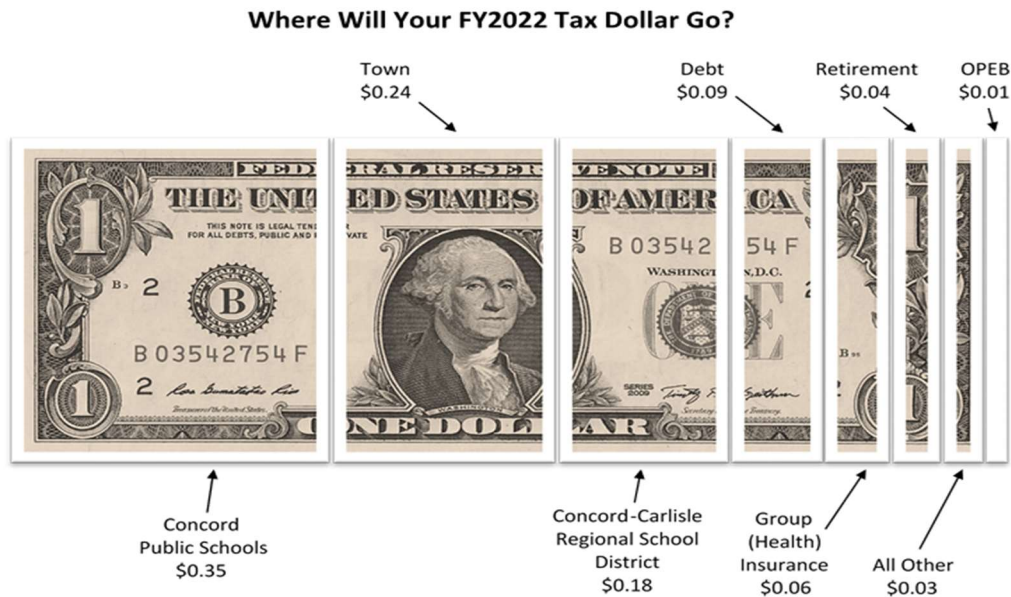
In preparing the final guideline, the Finance Committee seeks to limit operating cost increases to meet the goal of fiscal sustainability over the long term. The criteria for these limits include: staying below the applicable Levy Limits to maintain adequate levy capacity and avoid Proposition 2-1/2 Overrides; maintaining adequate Free Cash balances to retain favorable bond ratings; and ensure taxpayers are not burdened beyond what they can reasonably afford.

The proposed FY22 Total Budget for Concord is \$118,260,360, which includes the School Committee voted budget for Concord Public Schools. The proposed Budget is in line with the Finance Committee's FY22 Budget Guideline recommendations, issued February 25, 2021, following a review of updated General Fund projections of resources and expenses. This figure does not include operations of the Town that are supported by fee-for-service activities such as those of the Concord Municipal Light Plant.

The FY22 Guideline adopted by the Finance Committee:

- directs \$2,793,693 of incremental funds to the operating budgets, a 3.13% increase over FY21 operating budget levels;
- results in a total FY22 General Fund spending plan of \$118,260,360, which would be an increase of 2.32% over the adopted FY21 budgets;
- assumes an overall increase of 2.32% in the tax bill to existing taxpayers, inclusive of Exempt Debt; (+2.50% to base minus 0.18% for exempt debt);
- maintains an unused levy capacity of \$4,492,781 (which is 4.55% under the projected levy limit); and
- recommends allocating from Free Cash \$1,000,000 (Article 8) and an additional \$867,564 enabled by COVID legislation to support the FY22 budget.

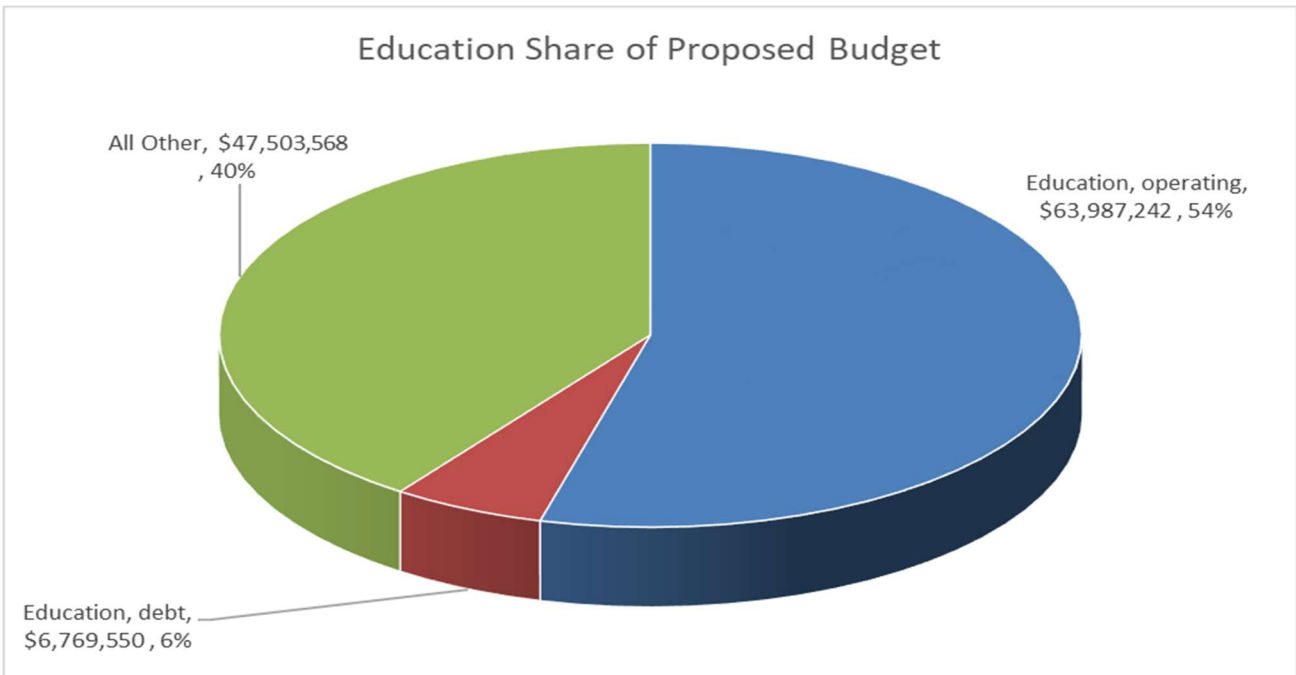
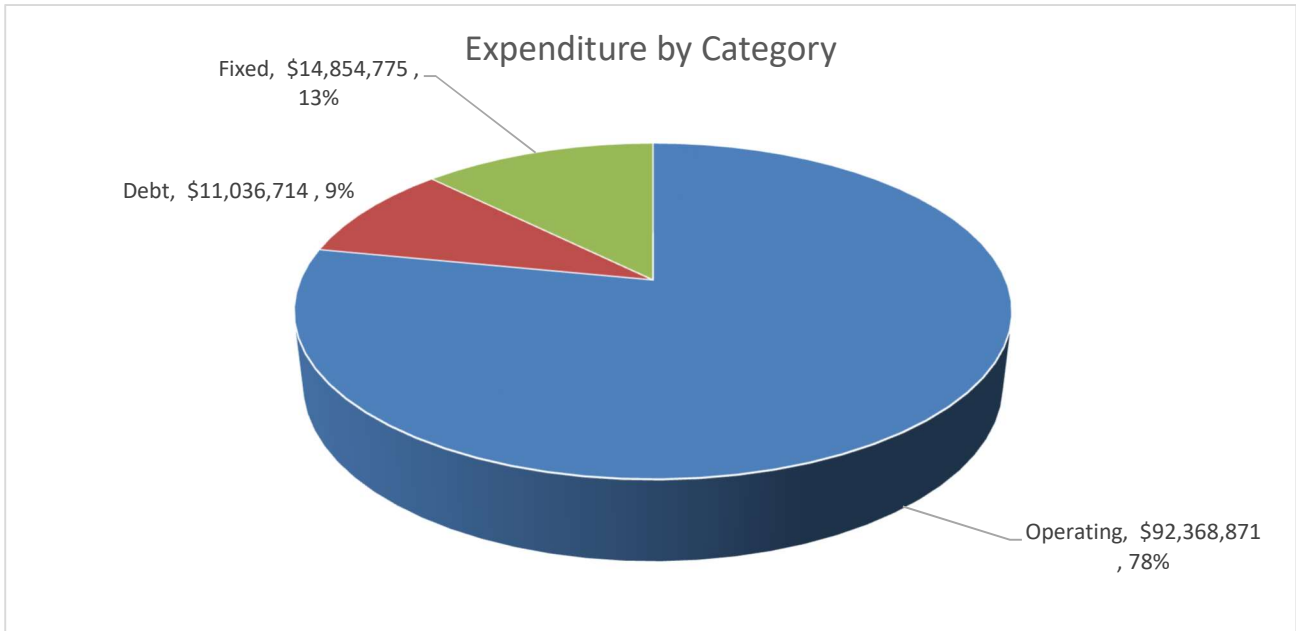
For each tax dollar raised to fund the Total General Fund Budget, the proposed uses are:



Budget Highlights

- The FY22 Budget is \$118,260,360 – a 2.3% increase over FY21
- This budget is funded mostly by a projected 2.4% property tax increase.
- The average tax bill is estimated to be \$16,321, an increase of \$367 over FY21; the median tax bill is estimated to be \$13,511, an increase of \$304 over FY21.
- Operating Expenses make up 4.0% of this increase and include:
 - A 4.5% increase in Town Government due to expanded services for business vitality, cyber security, library expansion and natural resources and salary increases to retain and attract staff.
 - A 2.3% increase in the Concord Public Schools. These increases include restatement of spending for professional development and substitute teachers which were suspended during COVID.
 - A 4.6% increase in Concord's share of the high school mainly due to a continued increase in the ratio of Concord to Carlisle students.
- Debt Service expense is relatively flat year-over-year because of a shift from decreasing excluded debt to increasing debt within the levy limit.
- Fixed Costs decreased year-over-year. Increased group insurance premiums were offset by lower annual contributions to retirement accounts.
- Free cash certified as of July 1, 2020 is 5.5% of the FY21 budget and at the low range of the current policy to maintain 5% - 10% free cash balance. Reasons for this drawdown include:
 - \$2.0m used for middle school debt stabilization fund
 - Annual appropriations for affordable housing
 - Use of free cash to fund current year's spending allowed as part of COVID legislation

General Fund - FY22 PROPOSED BUDGET



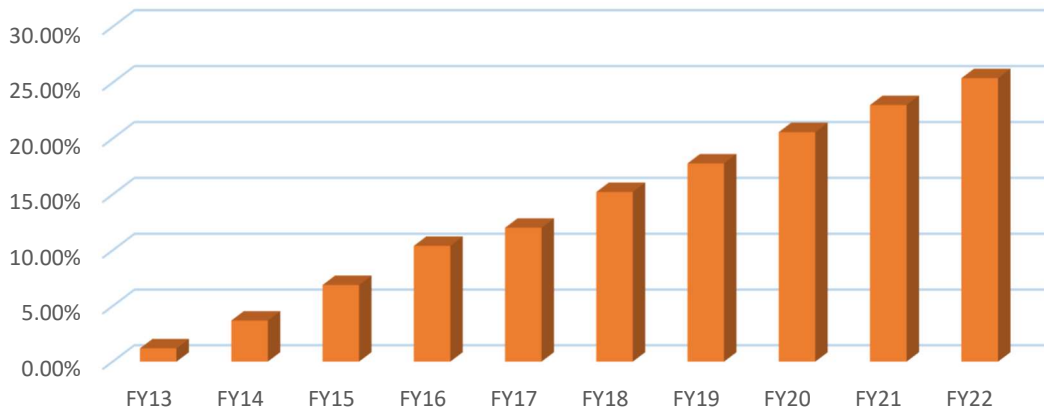
85% of the budget is supported by property tax collections. The remaining 15% is supported by State Aid, Local Receipts and other Available Funds (i.e. contributions from Enterprise Funds and Free Cash).

Property taxes

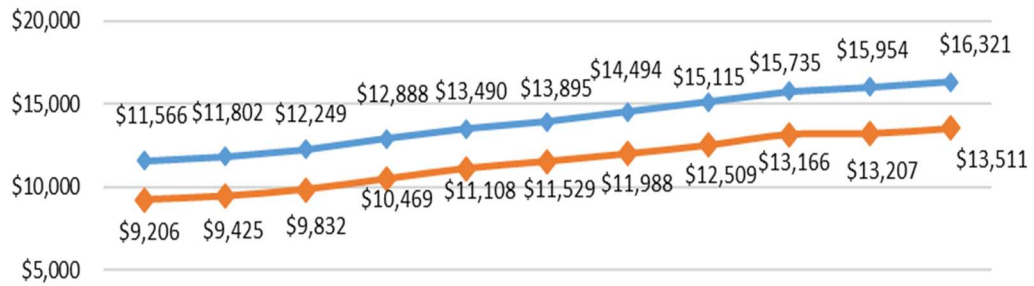
- The median single family residential tax bill in FY21 is \$13,207 based on an assessed value of \$928,100 at a tax rate of \$14.72 per thousand
- The tax rate projected increase is 2.4% (an additional \$304 on the median bill, about \$33 per \$100,000 of assessed valuation)
- Each 1% increase in the tax levy equals \$941,919 in revenue for FY22
- 85.0% of the Proposed Budget support is derived from property taxes
- 91.9% of property taxes are paid by single family residential property; 8.1% of property taxes are paid by commercial, industrial or personal property.

ESTIMATED IMPACT OF TOWN MEETING SPENDING ON YOUR TAX BILL													
Fiscal Values	350,000	450,000	500,000	600,000	700,000	Median	Average	1,050,000	1,200,000	1,350,000	1,500,000	1,600,000	1,750,000
Fiscal 2021 Taxes	5.152	6.624	7.360	8.832	10.304	13.662	16.160	15.456	17.664	19.872	22.080	23.552	25.760
Fiscal 2021 Base	4.823	6.201	6.890	8.258	9.646	12.765	15.096	14.470	16.537	18.604	20.671	22.045	24.116
FY2021 Debt Exemption	329	423	470	574	658	896	1,064	986	1,127	1,268	1,409	1,503	1,644
Article Amount To calculate the dollar impact of any additional expenditures that may be considered by Town Meeting, use this chart below.													
10,000	0.52	0.67	0.75	0.90	1.05	1.39	1.65	1.57	1.80	2.02	2.25	2.40	2.62
25,000	1.31	1.69	1.87	2.25	2.62	3.48	4.13	3.94	4.50	5.06	5.62	6.00	6.56
50,000	2.62	3.37	3.75	4.50	5.25	6.96	8.26	7.87	8.99	10.12	11.24	11.99	13.12
75,000	3.94	5.06	5.62	6.75	7.87	10.44	12.39	11.81	13.49	15.18	16.87	17.99	19.68
100,000	5.25	6.75	7.50	8.99	10.49	13.91	16.52	15.74	17.99	20.24	22.49	23.99	26.23
150,000	7.87	10.12	11.24	13.49	15.74	20.87	24.78	23.61	26.98	30.36	33.73	35.98	39.35
200,000	10.49	13.49	14.99	17.99	20.99	27.83	33.04	31.48	35.98	40.48	44.97	47.97	52.47
250,000	13.12	16.87	18.74	22.49	26.23	34.78	41.29	39.35	44.97	50.60	56.22	59.97	65.59
300,000	15.74	20.24	22.49	26.98	31.48	41.74	49.55	47.22	53.97	60.72	67.46	71.96	78.70
350,000	18.36	23.61	26.23	31.48	36.73	48.70	57.81	55.09	62.96	70.83	78.70	83.95	91.82
400,000	20.99	26.98	29.98	35.98	41.98	55.65	66.07	62.96	71.96	80.95	89.95	95.94	104.94
450,000	23.61	30.36	33.73	40.48	47.22	62.61	74.33	70.83	80.95	91.07	101.19	107.94	118.06
500,000	26.23	33.73	37.48	44.97	52.47	69.57	82.59	78.70	89.95	101.19	112.44	119.93	131.17
550,000	28.86	37.10	41.23	49.47	57.72	76.52	90.85	86.58	98.94	111.31	123.68	131.92	144.29
600,000	31.48	40.48	44.97	53.97	62.96	83.48	99.11	94.45	107.94	121.43	134.92	143.92	157.41
700,000	36.73	47.22	52.47	62.96	73.46	97.39	115.62	110.19	125.93	141.67	157.41	167.90	183.64
750,000	39.35	50.60	56.22	67.46	78.70	104.35	123.88	118.06	134.92	151.79	168.65	179.90	196.76
800,000	41.98	53.97	59.97	71.96	83.95	111.31	132.14	125.93	143.92	161.91	179.90	191.89	209.88
900,000	47.22	60.72	67.46	80.95	94.45	125.22	148.66	141.67	161.91	182.15	202.38	215.88	236.11
1,000,000	52.47	67.46	74.96	89.95	104.94	139.13	165.18	157.41	179.90	202.38	224.87	239.86	262.35

10-Year Cumulative Increase in Property Tax to existing taxpayer



Average and Median Tax Bills on Single Family Parcels



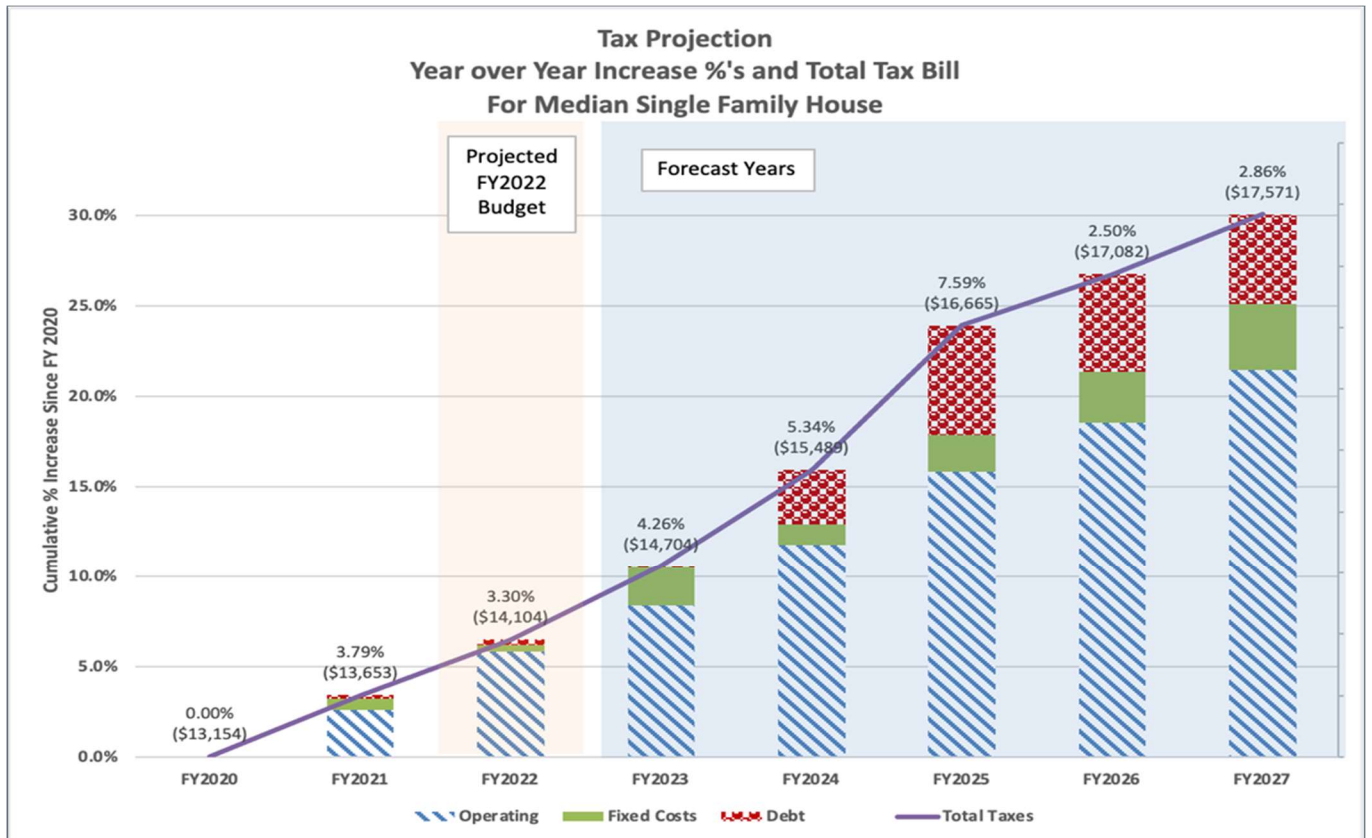
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22 Proj
— Tax on Average	\$11,566	\$11,802	\$12,249	\$12,888	\$13,490	\$13,895	\$14,494	\$15,115	\$15,735	\$15,954	\$16,321
— Tax on Median	\$9,206	\$9,425	\$9,832	\$10,469	\$11,108	\$11,529	\$11,988	\$12,509	\$13,166	\$13,207	\$13,511

Five Year Projection of Real Estate Tax

This estimate represents the tenth year that the FinCom has provided its 5 year projection of taxes, and covers the period FY23 through FY27 and includes a 2 year historical perspective.

The projection relies on the overall total budget for the Town and assumes that property taxes fund ~85% of the total spending plan. Spending falls into three broad categories: Operating budgets, fixed costs and debt service. Operating spending make up an aggregate of 77% of overall expenses. The Finance Committee makes annual 'guideline' recommendations for their growth, and in this exercise, estimates their future growth. The Committee has relied this year on the Finance Department to estimate most fixed costs in the budget, as well as the Town's other sources of revenue, exclusive of taxes (State aid, local excise taxes, building permits, etc).

After applying all estimates, the growth year over year in percentage terms is shown in the chart below. The dollar figures shown represent what a median single family house total tax bill will be in each of the five years (FY23-FY27) of the projection. The total growth since the FY2020 base year of the chart is projected to be 30% by 2027. A major driver in that growth is the anticipated debt for the future middle school. The growth of the debt service shown in the chart below aggregates the addition of that future debt service along with the declining payments on all outstanding school bond issues. The estimate also applies available stabilization funds to middle school debt service to soften the impacts in the first 4 years.



Conclusion

The Finance Committee believes the FY22 budget is a sound estimate of spending required to maintain excellent services and navigate through our current situation. In addition, this budget maintains some reserves and prepayments to help meet expected FY23 fiscal challenges.

The Town and School finances are well managed, as evidenced by the long-standing Aaa bond ratings of the Town and the Concord-Carlisle Regional School District, and the ability to meet and exceed the growing demand from citizens for high quality public services. Meeting these needs is a challenge and we commend the Town Manager, Stephen Crane, and the Superintendent of Schools, Laurie Hunter for their leadership and creativity in balancing resources and priorities to meet these needs. We also express our deepest thanks to the Town's Chief Financial Officer, Kerry Lafleur, and the School's Director of Finance and Operations, Jared Stanton, and their respective staffs, for their dedicated and careful management of the Town finances and for their patience and expertise in advising the Finance Committee throughout the year.

Finance Committee Recommendations on Finance-Related Articles

Article	Text
3 – Meeting Procedure	The Finance Committee recommends Affirmative Action on this article. This article is sponsored by the Finance Committee to ensure that all articles and amendments moved at town meeting identify a source of funding and comply with the requirements of Proposition 2 ½.
4- Finance Committee Guideline Publication	The Finance Committee recommends Affirmative Action on this article. This article is sponsored by the Finance Committee to revise the policy established by Town Meeting in 1976 and make the publication date of the guideline relative to the close of the warrant instead of a fixed date.
5 – Ratify Personnel Board Classification Actions	The Finance Committee recommends Affirmative Action on this article. This article confirms certain changes made by the Town Manager during FY21. The Town Manager is sometimes required to make changes to the Classification and Compensation System during the course of the year to satisfy Town's staffing needs prior to Town meeting. This article confirms the changes made during FY21.
6 – Classification & Compensation Plan for Regular Status Positions	The Finance Committee recommends Affirmative Action on this article, for the reasons set forth in connection with article 5, above.
8 – Use of Free Cash	The Finance Committee recommends Affirmative Action on this article. In preparing the Budget Guideline, the Finance Committee included an allocation of \$1 million to support the FY22 operating budgets and to reduce the tax levy. The Committee annually reviews the Free Cash policy and has reaffirmed the commitment to keep the unused Free Cash Balance in a range of 5% to 10% of the total ensuing budget, a level that enables the Town to cope with unexpected circumstances. The Town's actual Free Cash level has been above this range in recent years and is an important factor in the maintenance of the Town's Aaa credit rating.
9 – FY21 Budget Line Item Adjustments	The Finance Committee recommends Affirmative Action on this article. This article enables funds from one line item to be transferred to another line item within the town manager's budget, i.e., it moves money from line items that underspent to line items that overspent during FY21. It does

	not authorize the spending of any unappropriated funds; nor does it seek appropriation of incremental funds. The Finance Committee believes this is a housekeeping article that allows the Finance Director to pay bills already incurred.
10 – FY22 Budget	The Finance Committee recommends Affirmative Action on this article. The Finance Committee supports the Town Manager’s FY22 Budget request. The budget is within the guideline published by the Finance Committee and provides for a modest expansion of services, funds to fulfill collective bargaining agreement, funds for debt service on borrowing approved at prior town meetings, fixed costs for group insurance, retirement benefits and other miscellaneous expenditures
11 – OPEB Trust Fund Appropriation	The Finance Committee recommends Affirmative Action on this article. The Town auditor and the MA Department of Revenue have recommended that the town change its past practice of appropriating the annual General Fund contribution to the OPEB trust and including that contribution in the Town’s Budget Article, and instead make the appropriation for all funds (General, Enterprise and Other) in a single stand-alone article. This article complies with that recommendation.
12 – OPEB Trust Fund Expense	The Finance Committee recommends Affirmative Action on this article. The Town auditor and the MA Department of Revenue have recommended that the town change its past practice of deducting OPEB Trust Fund expenses from investment earnings and instead appropriate the expenses and pay them directly. This article complies with that recommendation.
13 – Capital Improvement and Debt Plan	The Finance Committee recommends Affirmative Action on this article. The Finance Committee believes the authorization of funds for the FY22 requested in the Capital Improvement and Debt Plan, which will be funded within the existing levy limit, is in the best interests of supporting the proper functioning of Town government. The projects identified in the article support specific needs that are vital to the proper functioning of Town government across services within the general government, planning, public safety and public works and are in keeping with Section 4.7 of the comprehensive long-term strategic plan. The Finance Committee believes the requested appropriation of \$800,000 in cash capital and \$6 million in new debt falls within acceptable parameters.
14 – Authorize Expenditure of Revolving Funds Under	The Finance Committee recommends Affirmative Action on this article. This is a routine authorization of annual spending limits from Revolving

Mass. Gen. Laws. c. 44, §53E1/2	Funds, expenditures make pursuant to the Town’s Revolving Fund By-Law with the approval of the Town Manager.
15 – Establishment of Parking Meter Fund and Repeal of the Parking Meter Revolving Fund By-Law	The Finance Committee recommends Affirmative Action on this article. By accepting the second sentence of Mass. Gen. Laws c. 40, §22C, the Town will be able to continue to segregate parking revenues from other General Fund revenues for the purpose of funding expenses related to parking enforcement and/or public transportation initiatives. Acceptance of the statute renders the Town’s Parking Meter Revolving Fund Bylaw obsolete.
16 – Annual Appropriation of Parking Meter Receipts	The Finance Committee recommends Affirmative Action on this article. This Article authorizes the Town Manager to use the parking meter receipts for the purposes outlined in Article 15.
17 – Appropriate Funds for Affordable Housing Development	The Finance Committee recommends No Action on this article. The 2019 Annual Town meeting authorized the Select Board to seek new revenue sources for affordable housing through a building permit surcharge and a transfer tax on home sales. This requires approval from the state legislature, which has not yet acted on the Town’s request. To date, \$1 million has been appropriated from Free Cash as an alternative source of funding, and \$300,000 has been spent. The Finance Committee is concerned about the request made in this article for an additional \$500,000 from Free Cash because: (i) it is a further reduction in the amount of Free Cash in a year when Free Cash reserves are low by historical standards and \$1 million is being allocated to offset the FY22 property tax levy and reduce tax bills; (ii) there is still \$700,000 remaining of the past appropriations; (iii) there is other funding available for these purposes from the Community Preservation Committee (CPC); and (iv) the Town’s plans with respect to conducting buydowns for these purposes should be updated to provide more clarity around desired outcomes, costs, timeframes, and sustainable revenue estimates and sources. The recommendation of No Action is intended to ensure that the program is reflective of the current environment and is matched with a realistic financial plan that ensures its success.
18 – Senior Means-Tested Property Tax Exemption	The Finance Committee recommends Affirmative Action on this article. This Article removes the requirement for annual approval of this exemption and makes the administration easier for the Assessor's Office. None of the qualifying factors change, the amounts are modest and well below the threshold established by Town Meeting, and contribute to the worthy goal of making Property Tax increases more affordable for qualifying Seniors.

19 – Appropriate Funds for Senior Means-Tested Tax Exemption	The Finance Committee recommends Affirmative Action on this article should it be required, in the event that the Legislature does not grant authority in time for the Town to set the tax rate. This Article provides for the Senior Means-Tested Tax Exemption to continue with an alternative funding source.
20 - Light Plant Expenditures & Payment in Lieu of Taxes	The Finance Committee recommends Affirmative Action on this article. This is a routine, non-controversial annual action authorizing the Light Plant to expend its income from operations for the expenses of the Light Plant, and further provides for the transfer of \$451,500 (or some other sum) from the Operating Fund of the Light Plant to be used by the Board of Assessors to reduce the tax levy for the fiscal year ending June 30, 2022. For further information, please see the Enterprise Fund Budget Book, at https://concordma.gov/documentcenter/view/29426/fy22-enterprise-budget-book
21 – Solid Waste Disposal Fund Expenditures	The Finance Committee recommends Affirmative Action on this article. This is a routine, non-controversial annual action authorizing the Town Manager to expend user fee revenue from the fiscal year ending June 30, 2022 and cash on hand in the Solid Waste Disposal Fund to operate the Town’s curbside solid waste and recycling collection and disposal program. For further information, please see the Enterprise Fund Budget Book, at the link above.
22 – Sewer System Expenditures	The Finance Committee recommends Affirmative Action on this article. This is a routine, non-controversial annual action authorizing the Town Manager to expend user fee revenue for the fiscal year ending June 30, 2022 and cash on hand in the Sewer Fund for the operation, maintenance, and improvement of the Town’s sewer system. For further information, please see the Enterprise Fund Budget Book, at the link above.
23 – Sewer Improvement Fund Expenditures	The Finance Committee recommends Affirmative Action on this article. This is a routine, non-controversial annual action. The Sewer Improvement Fund is a sub-fund of the Sewer Fund consisting of improvement fees paid by certain properties for connecting to the sewer system; the Article authorizes expenditure from the Fund for construction and expansion of

	sewer lines and treatment facility capacity. For further information, please see the Enterprise Fund Budget Book, at the link above.
24 – Water System Expenditures	The Finance Committee recommends Affirmative Action on this article. This is a routine, non-controversial annual action authorizing the Town Manager to expend user fee revenue, special service fees, and jobbing services by the Water and Sewer Division of Concord Public Works for the fiscal year ending June 30, 2022 and cash on hand in the Water Fund for the operation, maintenance, and improvement of the Town’s water system. For further information, please see the Enterprise Fund Budget Book, at the link above.
25 – Authorize Expenditure from PEG Access & Cable-Related Fund	The Finance Committee recommends Affirmative Action on this article. The Town currently receives 4.8% of all revenue generated by Comcast from the company’s Concord customers. This article proposes that the revenue from Comcast received during calendar year 2022 be appropriated, to be used only for cable-related purposes in accordance with the Town’s license agreement. The total amount requested is \$431,108 of which \$102,800 shall be reserved for capital improvements needed to enhance PEG access services. PEG Access services are Public, Educational and Governmental local cable television channels. The fund balance as of July 1, 2020 is \$1,403,037. The fund balance on June 30, 2021 (FY 2021) is projected to be \$1,492,034 and \$1,472,779 on June 30, 2022 (FY 22).
26 – Beede Swim & Fitness Center Enterprise Fund Expenditures	The Finance Committee recommends Affirmative Action on this article. Beede Swim & Fitness Center’s operations, funded by membership and activity fees, were severely impacted by Covid-19. For FY22, revenue is projected at \$1.58M, up from the current year, but still down substantially compared to FY19. While operating expenses have been reduced where possible, much of the cost of maintaining and safely operating the facility is fixed. As a result there is an estimated operating loss for the current fiscal year (\$682k) and a projected operating loss for FY22 (\$547k). The operating deficits are being covered by the Beede’s Swim & Fitness Fund, which is projected to end the current fiscal year with a net cash balance of \$2.5M and to have \$2.4M at the end of FY22.
27 – Minuteman Regional Technical High School District Budget	The Finance Committee recommends Affirmative Action on this article. As a member of the Minuteman Regional Technical High School District, Concord agrees to pay an assessed share of the regional district’s

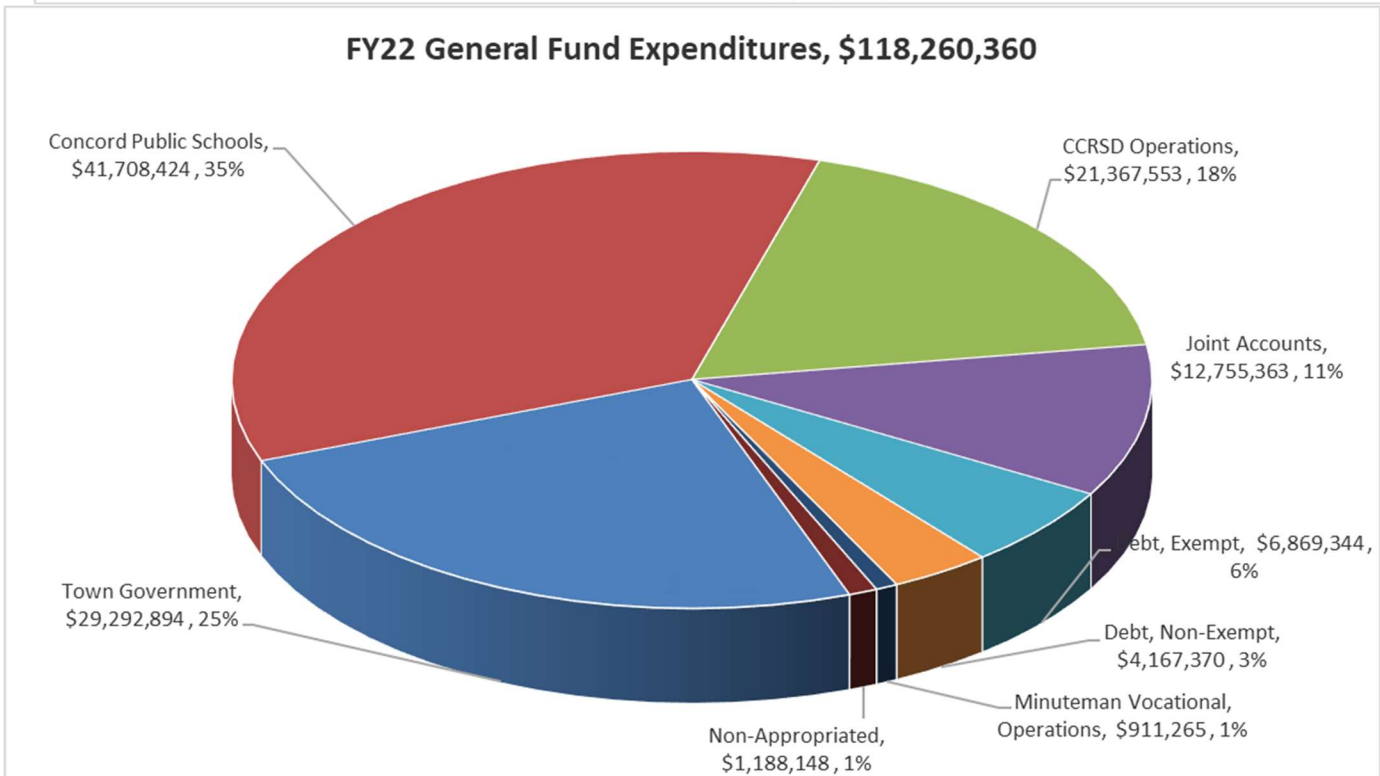
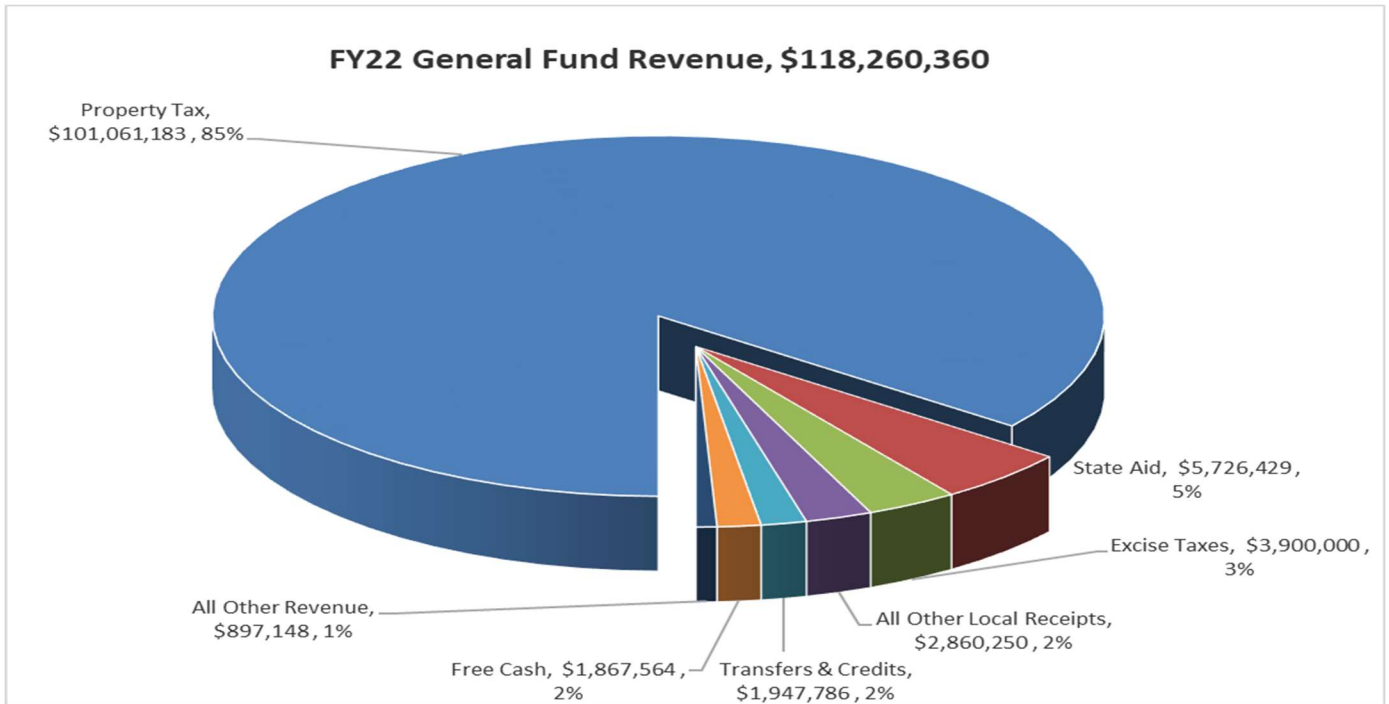
	operating budget. The amount of the assessment paid by each town participating in the regional district is determined by a formula established in the regional agreement and relies in part on a rolling 4-year average of enrollment for member communities. This article authorizes the payment of Concord’s FY22 assessment.
28 – Concord Public Schools Budget	The Finance Committee recommends Affirmative Action on this article. The budget presented is in accordance with the Finance Committee Budget Guidelines and demonstrates thoughtful adjustments to evolving circumstances due to the challenges presented by the pandemic. The budget is based on the assumption that full-time, in-school learning will take place, and the decision will be carefully monitored if or when public health concerns arise.
29 – Concord Public Schools Capital Budget	The Finance Committee recommends Affirmative Action on this article. The CPS capital budget requests borrowing of \$900,000, within the levy limit, to be expended under the direction of the School Committee, for various capital projects including Energy Recovery Unites (ERUs), replacements, repairs and necessary maintenance.
30 – Concord-Carlisle Regional High School Budget	The Finance Committee recommends Affirmative Action on this article. As is the case with the Concord Public Schools budget, the budget presented is in accordance with the Finance Committee Budget Guidelines and demonstrates thoughtful adjustments to evolving circumstances due to the challenges presented by the pandemic. The budget is based on the assumption that full-time, in-school learning will take place, and the decision will be carefully monitored if or when public health concerns arise.
34 – Community Preservation Committee Appropriation Recommendations	The Finance Committee recommends Affirmative Action on this article. This article authorizes the appropriation of funds from the Community Preservation Fund for the specific projects listed in the article and allowed under the Community Preservation Act. These projects will expend a total of \$288,880 for Community Housing, \$576,511 for Historic Preservation, \$599,750 for Open Space, \$304,750 for Recreation and \$40,000 for Administration. All projects were reviewed and approved by the 9-member Town Community Preservation Committee (CPC) and are funded through the use of funds generated by the Massachusetts Community Preservation Act (CPA), which allows towns within Massachusetts to create a fund to be used for specified community purposes by collecting a surcharge on property tax bills that are supplemented by a state match.

DETAILED REVIEW OF SELECTED WARRANT ARTICLES

In this section, the Committee provides analysis of the articles for budgets, capital spending and the Community Preservation Act, which total \$118,260,360, summarized below. On the following two pages, the sources of revenue to support this level of expenditure and the expenditures by category are shown.

The Proposed Budget Appropriation for the year beginning July 1, 2021 (FY22)						
	FY22: Warrant location reference	Appropriated FY21	Proposed FY22	percent change	percent of total	
Town Government						
General Government	Art. 10, item 1	\$ 3,730,052	\$ 4,149,682	11.25%	3.51%	
Legal Services	Art. 10, item 2	344,585	425,000	23.34%	0.36%	
Finance	Art. 10, item 3	2,420,349	2,271,859	-6.14%	1.92%	
Planning & Land Management	Art. 10, item 4	1,878,215	1,932,080	2.87%	1.63%	
Human Services, including Library	Art. 10, item 5	3,492,472	3,424,346	-1.95%	2.90%	
Public Safety (Police & Fire)	Art. 10, item 6	10,623,630	10,982,707	3.38%	9.29%	
Public Works	Art. 10, item 7	4,524,742	4,297,220	-5.03%	3.63%	
Unclassified	Art. 10, items 8 & 11	85,000	85,000	0.00%	0.07%	
Reserve Fund	Art. 10, item 9	225,000	225,000	0.00%	0.19%	
Salary Reserve	Art. 10, item 10	(374,236)	700,000	-287.05%	0.59%	
	Subtotal, Town Gov't	\$ 26,949,809	\$ 28,492,894	5.73%	24.09%	
Employee Benefits (Town and CPS only):						
Group Insurance	Art. 10, item 12A	\$ 6,383,694	\$ 6,639,042	4.00%	5.61%	
OPEB Trust	Art. 10, Item 12B	1,500,000	0	-100.00%	0.00%	
Retirement (pension funding)	Art. 10, item 14A & B	4,064,734	3,412,844	-16.04%	2.89%	
Social Security & Medicare	Art. 10, item 15	866,864	910,207	5.00%	0.77%	
	Total Employee Benefits	\$ 12,815,292	\$ 10,962,093	-14.46%	9.27%	
Town and School (CPS) debt service						
debt repayment within levy limit		\$ 3,999,012	\$ 4,167,370	4.21%	3.52%	
debt excluded from levy limit		3,375,867	3,250,139	-3.72%	2.75%	
	Total tax-supported	\$ 7,374,879	\$ 7,417,509	0.58%	6.27%	
	total debt service	\$ 7,374,879	\$ 7,417,509	0.58%	6.27%	
Property & liability insurance	Art. 10, item 12C	300,000	315,000	5.00%	0.27%	
Unemployment/Worker's Comp	Art. 10, item 13	220,500	253,575	15.00%	0.19%	
	Article 10, total:	47,660,480	47,441,071	-0.46%	40.12%	
OPEB Trust, General Fund	Article 11	0	1,220,195		1.03%	
Capital Outlay, Cash	Article 13	1,081,855	800,000	-26.05%	0.68%	
Minuteman Tech Regional HS		\$ 866,644	\$ 911,265	5.15%	0.77%	
Minuteman Tech Regional HS- debt		347,229	378,019	8.87%	0.32%	
	Article 27	1,213,873	1,289,284	6.21%	1.09%	
Concord Public Schools (CPS)	Article 28	\$ 40,777,203	\$ 41,708,424	2.28%	35.27%	
Concord-Carlisle Regional HS	Operations	\$ 20,436,322	\$ 21,367,553	4.56%	18.07%	
(Concord's assessment share)	Debt Service	3,311,646	3,241,186	-2.13%	2.74%	
	Article 30	\$ 23,747,968	24,608,739	3.62%	20.81%	
Other Articles		0	4,500		0.00%	
	TOTAL Town Meeting appropriations	\$ 114,481,379	117,319,869	2.48%	98.99%	
Not Appropriated:						
State assessments (mostly for MBTA)		\$ 531,162	\$ 538,147	1.32%	0.46%	
Snow & Ice expense account deficit		200,000	150,000		0.13%	
Overlay for tax exemptions and abatements		557,888	500,000	-10.38%	0.42%	
		\$ 1,289,050	\$ 1,188,147	-7.83%	1.00%	
	TOTAL SPENDING PLAN	\$ 115,770,429	\$ 118,260,360	2.15%	100.00%	

General Fund - FY22 PROPOSED BUDGET



85% of the budget is funded by property tax collection. The remaining 15% is funded a combination of State Aid, Local Receipts and Other Available Funds (i.e. Enterprise Fund contributions and Free Cash).

FY22 Proposed Expenditure Plan						Change from FY21 Budget			
Line #		FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Proposed	Dollar Change	Percent Change	Percent of Total
Town Government									
1	personal services	19,569,577	\$ 20,346,477	\$ 21,833,686	\$ 21,654,602	\$ 22,533,144	\$ 878,543	4.06%	19.05%
2	O & M	4,291,143	4,410,718	4,702,962	5,070,207	5,734,750	664,543	13.11%	4.85%
3	capital outlay	1,870,000	1,945,000	1,945,000	1,081,855	800,000	(281,855)	-26.05%	0.68%
4	Reserve Fund	225,000	225,000	225,000	225,000	225,000	0	0.00%	0.19%
5	Total Town Government	25,955,720	\$ 26,927,194	\$ 28,706,648	\$ 28,031,664	\$ 29,292,894	\$ 1,261,230	4.50%	24.77%
6	Concord Public Schools	36,810,111	\$ 38,246,895	\$ 39,390,163	\$ 40,777,193	\$ 41,708,424	\$ 931,231	2.28%	35.27%
7	Concord-Carlisle RSD	17,935,005	\$ 19,146,874	\$ 19,996,874	\$ 20,436,322	\$ 21,367,553	\$ 931,231	4.56%	18.07%
8	Minuteman Voc Tech RSD	599,179	\$ 595,792	\$ 768,846	\$ 904,576	\$ 911,265	\$ 6,689	0.74%	0.77%
9	Total Operating Budgets	81,300,015	\$ 84,916,755	\$ 88,862,531	\$ 90,149,755	\$ 93,280,136	\$ 3,130,381	3.47%	78.88%
Joint Town - CPS Accounts									
10	Group Insurance	4,800,000	\$ 5,374,837	\$ 5,966,069	\$ 6,383,694	\$ 6,639,042	\$ 255,348	4.00%	5.61%
11	OPEB Trust	1,470,000	1,617,000	1,697,850	1,500,000	1,220,195	(279,805)	-18.65%	1.03%
12	Retirement	3,667,000	3,777,010	3,965,861	4,064,734	3,412,844	(651,890)	-16.04%	2.89%
13	Social Security/Medicare	810,000	814,713	800,000	866,864	910,207	43,343	5.00%	0.77%
14	Other Fixed & Mandated	450,000	485,000	498,750	520,500	568,575	48,075	9.24%	0.48%
15	Town & CPS Debt Service	3,860,000	4,025,363	4,196,145	3,999,012	4,167,370	168,358	4.21%	3.52%
16	Town & CPS Excluded 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	CCRS D Debt Service	102,583	102,809	0	0	0	0	#DIV/0!	0.00%
20	CCRS D 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		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 Proposed Financing Plan						Change from FY21 Budget			
Line #		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%
Transfers to General Fund									
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%
	subtotal	2,691,707	2,937,260	3,407,135	2,819,885	2,366,933			
Other Appropriations									
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	subtotal	18,094,208	\$ 17,855,587	\$ 18,976,476	\$ 17,452,843	\$ 17,199,177	\$ (253,666)	-1.45%	14.54%
Property Tax									
43	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%
44	new growth	1,321,330	1,235,953	1,195,259	957,827	750,000	(207,827)	-21.70%	0.63%
45	total within the Levy Limit	81,423,066	\$ 84,848,573	\$ 88,173,656	\$ 91,085,465	\$ 94,191,839	\$ 3,106,374	3.41%	79.65%
46	Excluded Debt Service	6,383,991	6,443,014	6,867,289	7,041,835	6,869,344	(172,491)	-2.45%	5.81%
47	total property tax	87,807,057	\$ 91,291,587	\$ 95,040,945	\$ 98,127,300	\$ 101,061,183	\$ 2,933,883	2.99%	85.46%
48	TOTAL RESOURCES	105,901,265	\$ 109,147,174	\$ 114,017,421	\$ 115,580,143	\$ 118,260,360	\$ 2,680,217	2.32%	100.00%

Article 8: Free Cash Use to Reduce Tax Levy

The accumulation and use of “Free Cash”, which is the available undesignated fund balance of the General Fund, is an important component of the Town’s overall financial management policies. These policies maintain the Town’s ability to respond to emergencies, promote the stability of service levels and control the rate of tax levy change.

The undesignated fund balance may be appropriated in either of two forms: (1) for specific expenditures or (2) to reduce the tax levy that otherwise would be required. The available amount is calculated and certified each year by the Commonwealth’s Department of Revenue based upon the balance sheet submitted by the Town.

The General Fund Balance, sometimes referred to as “surplus” or “surplus revenue,” is the amount by which cash and receivables exceed current liabilities and commitments. In a business sense, this might be thought of as “liquidity.” In a personal sense, it can be thought of as “available savings” - at least the portion of savings that cannot be claimed by any other creditor and that is available without requiring the sale of property or other fixed assets.

It is customary for the Annual Town Meeting to allocate some portion of the General Fund Balance to the support of the ensuing year’s expenditure plan. In some years, these savings used are more than replenished from operations, while in other years the year-end return from unexpended appropriations and from revenues overestimates (if any) is insufficient to fully restore the Town’s accumulated reserves. The sums voted by each annual Town Meeting for use in the ensuing fiscal period are deducted and reserved prior to each June 30 certification.

Free Cash Appropriations

At June 30, 2021, the Town’s certified Free Cash of \$6,398,206 is equal to 5.54% of the FY22 budget total. This is a decrease of \$5,441,750 from the prior year due the appropriation of \$4,415,000 at the 2020 Annual Town Meeting for various articles, and a timing issue at the end of FY20 related to receipt of grant proceeds and other miscellaneous adjustments. Had these grant proceeds been received timely, the Town’s certified Free Cash would have been \$7,859,471, or 6.8%.

The Annual Town Meeting Warrant includes two articles seeking Free Cash appropriations. The Finance Committee recommends the following items relative to these requests:

- Recommend favorable action: \$1,000,000 be appropriated to reduce the Tax Levy under Article 8; and
- Recommend no action: \$500,000 be appropriated for Affordable Housing under Article 17;

If approved, the proposed Free Cash uses would reduce the balance to \$4,898,206, or about 4.24% of budget before adjusting for FY21 budget results, which is below the Town’s stated Free Cash policy.

Below is a chart showing historical activity relative to Free Cash Appropriations through the 2020 Annual Town Meeting.

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
2010	8,635,340	11.1%	2012	850,000		24,822 ⁽¹⁾		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 ⁽²⁾		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 ⁽³⁾		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 ⁽⁴⁾		1,500,000

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

(1) FY12 Supplemental Assessment for MMRSD (\$24,822, 10ATM2011)

(2) CPS Busses (\$600,000, 24ATM2015) and White Pond Management (\$25,000, 29ATM2015)

(3) Junction Village (\$1,000,000, 30ATM2017)

(4) Affordable Housing Support (\$500,000, 23ATM2019)

Article 10 – FY22 Town Budget

Article 10 consists of sixteen separate appropriation accounts. Once voted, funds cannot be transferred between these accounts except by Town Meeting action, or at fiscal year-end in accordance with MGL Chapter 44, Section 33B.

For Guideline purposes, these accounts are grouped into two categories:

- The Town Operating Budget, Items 1-11 is recommended at \$28,492,894 for FY2022, which is an increase of \$1,516,085 or 5.62% from the current year General Fund budget, inclusive of transfers from Enterprise Funds; and
- The Joint Town-CPS accounts, Items 12 - 16, are recommended at \$20,286,993. This is -2.05% below the current budget, reflecting adjustments in funding for OPEB and Retirement.
- Note that Capital Outlay, proposed at \$800,000, is included in Article 11. This amount, in addition to the \$28,492,894 above, totaling \$29,292,894, which meets the Finance Committee's guideline.

The Joint Town-CPS group of accounts includes Employee Group Insurance, the Other Post-Employment Benefits (OPEB) Trust Fund, the Town's annual required payment to the employee (non-teacher) pension fund, property and liability insurance covering the Town and CPS, and the debt service account covering debt issued for both the Town and CPS capital projects, both debt service within the levy limit and debt service on bonds voted by the town electorate to be paid from tax levies above the levy limit. Effective management of these accounts is strengthened by consolidating the Town government and Concord Public Schools components rather than dividing these accounts between Town and School appropriations.

Item 16, Debt Service, includes \$3,250,139 for principal and interest expense excluded from the levy limit by past votes of the electorate (refer to the section in this Report on excluded debt). There is no corresponding offset from the High School Debt Stabilization Fund as we've seen in past years, as all of the funding in that account has been exhausted.

The Town Manager’s Proposed Budget document was published on March 25, 2021 and is available on the Town website: <https://concordma.gov/DocumentCenter/View/28578/2022-Budget-Book>. Here, you will find a detailed review of each account. The Finance Committee reviewed this document with the Town Manager and conducted its required Public Hearing on May 6, 2021. The Finance Committee recommends the adoption of the Town Government budget as proposed by the Town Manager.

		Appropriation FY2021	Proposed FY2021	Percent Change
Operations (Accounts 1 - 11)				
1	General Government	\$ 3,730,052	\$ 4,149,682	11.25%
2	Legal Services	\$ 344,585	\$ 425,000	23.34%
3	Finance	\$ 2,420,349	\$ 2,271,859	-6.14%
4	Planning & Land Management	\$ 1,878,215	\$ 1,932,080	2.87%
5	Human Services, including Library	\$ 3,492,472	\$ 3,424,346	-1.95%
6	Public Safety	\$ 10,623,630	\$ 10,982,707	3.38%
7	Public Works	\$ 4,524,742	\$ 4,297,220	-5.03%
8	Employee Wellness	\$ 75,000	\$ 75,000	0.00%
9	Reserve Fund	\$ 225,000	\$ 225,000	0.00%
10	Salary Reserve	\$ (347,236)	\$ 700,000	-301.59%
11	Land Fund	\$ 10,000	\$ 10,000	0.00%
	total: subject to Guideline	\$ 26,976,809	\$ 28,492,894	5.62%
Town and School Debt Service				
16A	Repayment within the Levy Limit	\$ 3,999,012	\$ 4,167,370	4.21%
16B	Repayment excluded from the Levy Limit	\$ 3,375,867	\$ 3,250,139	-3.72%
	sub-total: Debt Service	\$ 7,374,879	\$ 7,417,509	0.58%
Employee Benefits (Town and CPS)				
12A	Group Insurance	\$ 6,383,694	\$ 6,639,042	4.00%
12B	Other Post Employment Benefits/ OPEB	\$ 1,500,000	\$ -	-100.00%
14	Retirement	\$ 4,064,734	\$ 4,751,660	16.90%
15	Medicare/ Social Security	\$ 866,864	\$ 910,207	5.00%
	sub-total: Employee Benefits	\$ 12,815,292	\$ 12,300,909	-4.01%
Other Expenses (Joint Accounts)				
13	Workers Comp, Unemployment Comp	\$ 220,500	\$ 253,575	15.00%
12C	Property & Liability Insurance	\$ 300,000	\$ 315,000	5.00%
	sub-total: Other Expenses	\$ 520,500	\$ 568,575	9.24%
	total: Non-Guideline	\$ 20,710,671	\$ 20,286,993	-2.05%
	Total: Article 10	\$ 47,687,480	\$ 48,779,887	2.29%

Article 13: Capital Improvement and Debt Plan

Prudent use of debt financing is an important part of the Town's overall fiscal planning. The central objective of any debt management approach is to borrow at the least cost over the term of repayment of the debt. Pursuit of this objective requires clear strategies regarding the purposes of the borrowing, when to schedule debt-financed projects, and how long to stretch out the repayment. Borrowing is a means of distributing part of a current capital cost to future taxpayers, and therefore should be utilized only when such cost allocation is deemed equitable and the long-term interest costs do not outweigh other benefits.

All debt of the Town is issued as general obligation debt, meaning that the full faith and credit of the Town - its promise to repay from any source - is pledged to the bondholder. Debt issued on behalf of the Town's enterprise operations (water, sewer, light) is, however, fully supported by the revenues of the respective enterprise when this is stipulated by the authorizing vote of Town Meeting. The basic rules of debt issuance are set forth in the General Laws of the Commonwealth. Municipalities have no independent authority to develop their own rules or innovations.

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

- the total budget allocation for capital needs should be in the range of 7% to 8% of the total budget (town and K-8 schools);
- approximately one-third of capital needs should be met from current resources; the repayment of principal and interest, together with related issuance costs and short-term financing costs (i.e. debt service) should be capped at approximately 5% of the total budget;
- a rapid debt repayment schedule should be maintained, with a goal of 60% principal repayment within five years and 90% repayment within ten years.

For FY22, the maximum capital allocation has been calculated as follows:

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

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

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

These guidelines are modified for major projects supported by debt exclusion votes. The guidelines for debt to be financed within the levy limit serve several important purposes:

- capital needs are not displaced by the fiscal demands of current operations;

- the Town's approach to borrowing decisions is disciplined;
- the amount of debt service dollars expended for interest cost is minimized; 15.58% of total FY22 debt service for long-term debt repayment will be expended for interest;
- the capacity to address ongoing capital needs is quickly and continuously restored.

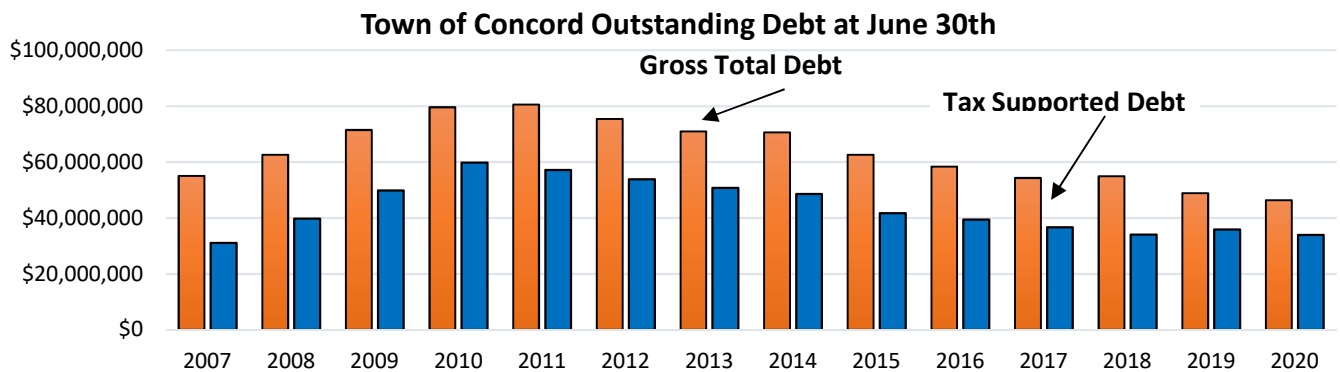
Revenue-supported debt (water, sewer, light) is subject to different guidelines that consider the useful life of the project and the current interest rates in the marketplace (generally, debt issued for longer periods bears a higher interest rate).

FY22 Capital Improvement Plan Overview

The FY22 Capital Improvement Plan recommendation is:

<i>Debt Service ("within levy limit" portion):</i>	\$	4,167,370
<i>Capital outlay, Town Departments:</i>		800,000
<i>Capital outlay, Concord Public Schools:</i>	+	702,000
<i>Total General Fund Capital Investment:</i>	\$	5,669,370
<i>Resulting % of Total Budget Net Excluded Debt:</i>		6.4%*

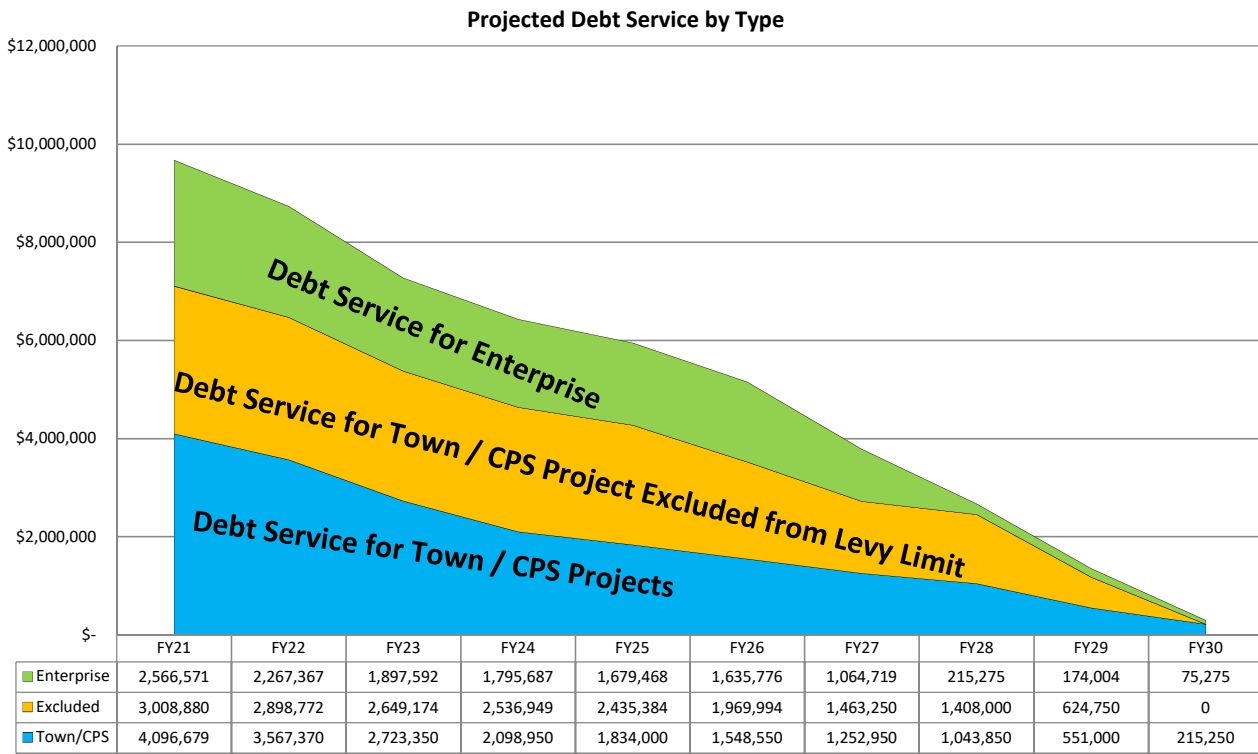
Capital expenditures are the use of funds to acquire or enhance productive assets that have a life expectancy of at least 2-years and a cost of at least \$5,000 and procured with the intention of increasing service capacity or efficiency. These are known as Capital Outlay Projects. If an item or project 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. Article 13 requests approval for the Town's portion of the FY22 Capital Improvement Plan. A similar request is made under Article 29 for Concord Public Schools. Capital Outlay uses current-year resources to fund capital projects and borrowed funds use future resources to fund capital projects.

Debt Overview, Existing Obligations

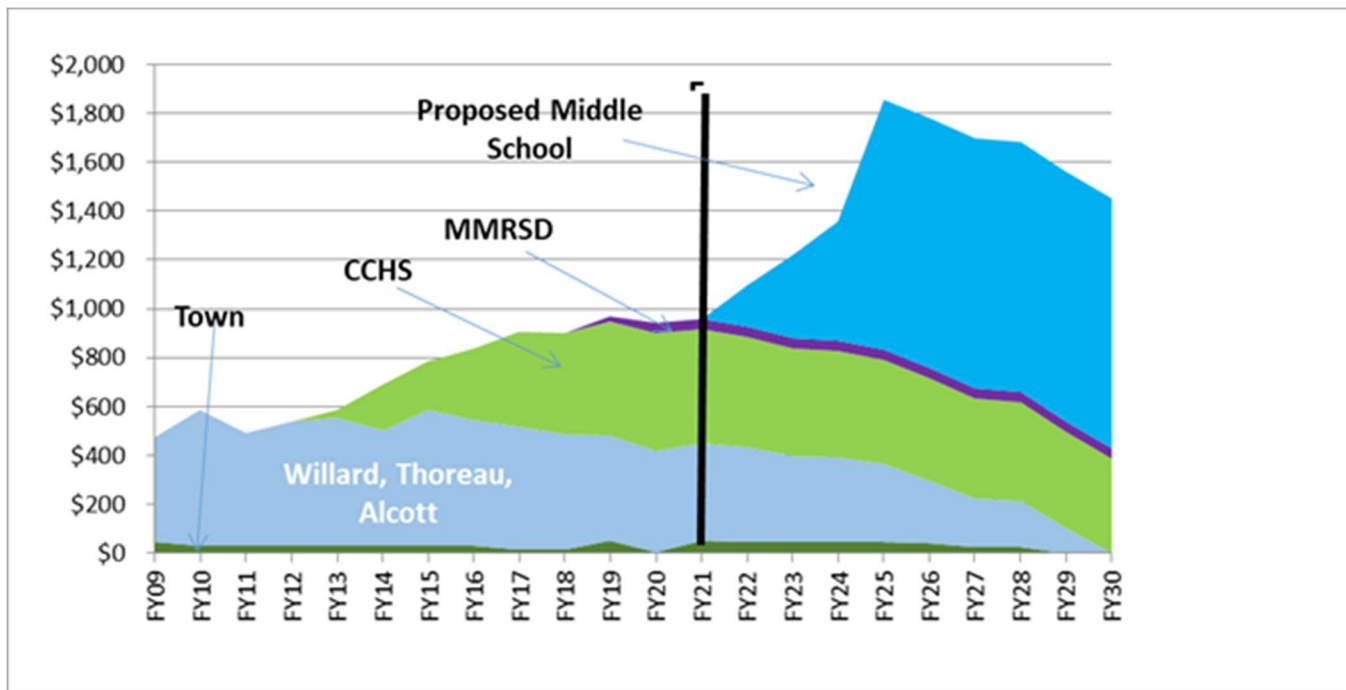
As of June 30, 2020, the Town of Concord's outstanding tax-supported long-term debt is \$33,874,331.



Additionally, the Town also has the following Authorized, but Unissued Debt as a result of previous Town Meeting actions.

Authorized, but Unissued Debt as of June 30, 2020					
Authorization	Purpose	Authorized	Issued	Rescinded/ Resized	Unissued as of 06/30/20
07-ATM-2019	Municipal Building Renovations	\$ 500,000.00			\$ 500,000.00
21(2)-ATM-2018	Trail Improvements	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00
21(5)-ATM-2018	Library, Energy Efficient Systems	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00
07-ATM-2019	Library, Furniture, Fixtures & Equipment	\$ 550,000.00			\$ 550,000.00
21(5)-ATM-2018	Parking Lot Improvements, HWCC	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
31-ATM-2014	141 Keyes Road Renovations (DPLM)	\$ 600,000.00	\$ (200,000.00)	\$ -	\$ 400,000.00
14-ATM-2019	Middle School Feasibility Study	\$ 1,500,000.00	\$ (1,500,000.00)		\$ -
42-ATM-2013	Septic System Betterment	\$ 2,000,000.00	\$ (1,487,662.00)	\$ -	\$ 512,338.00
28-ATM-2016	Water System Improvements, Water Treatment Plant	\$ 13,665,000.00	\$ -	\$ -	\$ 13,665,000.00
28-ATM-2016	Water System Improvements, Reservoir Improvements	\$ 965,000.00	\$ -	\$ -	\$ 965,000.00
28-ATM-2016	Water System Improvements, Nagog Water Intake	\$ 1,870,000.00	\$ -	\$ -	\$ 1,870,000.00
43-ATM-2019	Water Main Replacement	\$ 4,000,000.00			\$ 4,000,000.00
24-ATM-2017	Telecommunications	\$ 1,000,000.00	\$ -	\$ -	\$ 1,000,000.00
26-ATM-2017	Smart Grid Improvements	\$ 3,000,000.00	\$ -	\$ -	\$ 3,000,000.00
	Totals:	\$ 54,180,000.00	\$ (25,592,787.00)	\$ (1,799,875.00)	\$ 26,787,338.00

While not yet approved, we want all residents to be aware of the likelihood of approval of a new Middle School building. The project is now moving into the schematic design phase where the cost estimates will be refined. For now, we are anticipating a total cost of approximately \$100M and have included that for modeling purposes in the graph below which shows both Existing Excluded Debt Service and projected at the Median Home Value of \$928,100.



Articles 20 - 26: Enterprise Fund Budgets

Each of the seven budget presentations focuses on the projection of operating income and net income. The long-term objective in the management of each enterprise is to generate sufficient income from current operations to fund operating and capital needs without tax support. In general, debt financing of enterprise infrastructure should be employed only to finance system expansion. Resources derived from recording depreciation as an operating expense plus the net income realized from operations should, over a span of years, provide for the continuous reinvestment in the maintenance and renewal of enterprise physical assets. The Town has a long record of successfully operating its enterprises on this basis.

Operating income of each fund is the difference between operating revenues and operating expenses. Certain revenues and expenses are not the result of operations but must be added to or subtracted from **operating income** to arrive at **net income**. These non-operating transactions include:

Revenues:

- Interest earnings on available cash balances
- Fees not associated with operations, such as the electric underground surcharge and the sewer improvement fee

Expenses:

- o Interest paid on debt (bonds and notes)

The budgets proposed for FY22 (calendar year 2021 for CMLP), and the related projections of operating and net income are:

	<u>Operating Revenue</u>	<u>Operating Expenditure</u>	<u>Operating Income</u>	<u>Net Income</u>
Light Fund	\$30,761,073	\$28,961,422	\$1,799,651	
Telecom. Fund	1,579,985	1,211,730	368,255	
Water Fund	6,512,022	4,835,956	1,676,066	1,593,871
Sewer Fund	3,434,219	3,261,568	172,651	434,640
Solid Waste Fund	1,856,413	1,965,055	-108,642	-108,642
Beede Center Fund	1,576,165	2,123,621	-547,456	-497,456
Recreation Fund	2,012,306	1,883,585	128,721	128,721
MMN Fund	411,522	431,108	-19,586	-19,586

One measure for determining whether an enterprise has sufficient resources to fund necessary capital improvements is to: (a) sum net income plus cash generated from recording depreciation expense and (b) subtract debt principal repayments and transfers in the form of Payments in Lieu of Taxes or PILOT (for the CMLP only). This arrives at the net resources available for replacement and renewal of plant and equipment. For each enterprise, this amount can then be compared to the planned capital outlay expenditure, as shown in the following:

<u>Proposed Capital Plan</u>	<u>Light</u>	<u>Water</u>	<u>Sewer</u>	<u>Beede</u>
Net Income Projected	\$1,272,911	\$1,593,871	\$434,640	\$(497,456)
Depreciation Expense	<u>2,000,203</u>	<u>1,352,891</u>	<u>1,127,197</u>	<u>376,050</u>
Subtotal	3,273,114	2,946,762	1,561,837	(121,406)
Less:				
Debt Principal Payment	1,095,000	520,000	659,036	0
CMLP PILOT Payment	474,500	0	0	0
Net Resources derived from Current Operations and available for Capital Purposes	<u>\$1,703,614</u>	<u>\$2,420,607</u>	<u>\$ 902,798</u>	<u>\$(121,406)</u>

The planned FY22 capital expenditures of each enterprise (exclusive of expenditures that will be funded by debt issuance) are as follows:

	<u>Light</u>	<u>Water</u>	<u>Sewer</u>	<u>Beede</u>
Capital Outlay	\$4,036,400	\$5,380,000	\$1,054,810	\$40,000

It is not necessary that net resources from current operations equal or exceed the actual or planned Capital Outlay for each year. If an enterprise has greater capital outlay needs, the difference can be financed from the available cash balance of the fund. Over the long term, it is the objective to manage each of these enterprises so that the cost for replacement and renewal of plant and equipment will be met from cash generated by current operations.

In some cases, there is additional funding available for capital purposes. For example, the Light Plant conducts work to place utility wires underground and these projects are financed from the accumulated balance of the Underground Fund.

Additional detailed information on each of the funds can be found in the FY22 Enterprise Fund Budget Book which is posted on the Town's website at: <https://concordma.gov/DocumentCenter/View/29426/FY22-Enterprise-Budget-Book>

Article 27: Minuteman Career and Technical High School

Concord's FY22 assessment for the regional Minuteman Career and Technical High School (Article 27) is \$1,289,284, including \$911,265 for Operations and \$378,019 for Debt Service.

The FY22 assessment represents an increase of \$30,386 over Concord's FY21 assessment, of \$1,258,898. The increase reflects growth in Concord's average four-year enrollment; Concord's share of increased debt service costs associated with the new \$145 million school building and its share of increases in Minuteman's operating costs.

Since its formation in 1970, Concord has been a member of the Minuteman Career and Technical High School District. As a member, the Town has benefitted by being able to offer Concord students an alternative to the Concord-Carlisle Regional High School that broadens the students' educational experience to include the development of vocational and technical skills along with academics. State law requires that vocational-technical education be made available to all students, either directly through the municipality's high school or through a regional district such as Minuteman. Vocational-technical education is defined in the law (MGL Chapter 74, §1) as an education program offering courses "designed to educate and prepare students for both employment and continuing academic and occupational preparation."

The district includes 9 member towns whose assessments are a function of proportional enrollment, State mandated funding formulas and overall Minuteman costs, including debt service. Non-member communities may send students to Minuteman if there is space available and are required to pay tuition (as determined by the State) and a capital fee which defrays member town's assessments. Based primarily on Concord's latest four-year average enrollment of 24.25 students, it bears approximately 5.1% of Minuteman's assessed costs.

Articles 28, 29 and 30: Education

Budgets for the Concord Public Schools (CPS, grades K-8) and the Concord-Carlisle Regional School District (CCRS) for FY22 are presented in the *Warrant for Annual Town Meeting* as Article 28 and Article 30, respectively. Details for each FY22 budget are available at <https://www.concordps.org/school-committee/> under Administration > Finance and Operation > Budget Books.

Both budgets are in accordance with final Finance Committee Operating Budget Guidelines and demonstrate thoughtful adjustments to evolving circumstances due to the challenges from the pandemic that brought in-school learning to a halt in March 2020. Full-time, in-school once again resumed in April 2021.

In determining budgets for the FY 2022 school year for CPS and CCRSD, the assumption is that full-time, in-school learning will take place. This decision will be carefully monitored if or when future public health concerns arise.

For the coming year, the school administration has, once again, undertaken a complete bottom-to-top review and reconstruction of all budgets using the zero-based budgeting (ZBB) approach. This approach identified budget changes, both increases and savings, that conform with budget planning assumptions and an in-depth review of new-found learning and technology needs.

Article 28: Concord Public Schools (CPS) Budget

The CPS budget (Article 28) for fiscal 2022 is \$41,708,424, which represents a 2.28% increase above the FY21 budget. This budget was adopted by the School Committee on March 16, 2021.

The Covid-19 pandemic consumed considerable time and cost out of the ordinary, annual budget cycle for which a total of \$1,090,527 was spent through April 30, 2021. Details of the expenses (*e.g.*, cost of remote learning hardware/software, building alterations and PPE) can be found on page 8 of the *CPS Budget Book*. Note that an \$88,000 increase in the cost of utilities was experienced during this time. For FY22, CARES Act carryover funds will be used for unknown Covid-19 related purposes (*e.g.*, PPE) and additional CARES Act money will be used to offset the cost of student supervisors if or when needed.

For constructing the FY22 budget, several assumptions were made. All Pre-K through grade 5 students return to school full-time, no hybrid teaching/learning at CMS and no remote academy. Substitutes will return and professional development will be replenished. Software will be broken out by school level and department level and managed through the Teaching and Learning Department.

Student enrollment is projected to remain level with the district's current K-8 total enrollment of 1967, which includes 88 METCO students. The status of the bus/transportation fleet and potential impacts of collective bargaining are described on pages 13 and 14 of the *CPS Budget Book*.

The greatest portion of the budget falls under instruction, which is \$ 32,219,661 or 77% of the budget. Significant line-item increases (budget drivers) for this year include professional development for teachers (37%

increase), salaries for the addition or reinstatement of substitutes (100%), and classroom software/hardware (30%). Also, middle school student activities (76%) and student trips (66%) will be reinstated.

Noteworthy decreases in expenses include: collaborative tuitions (-75.81% or -\$400,324) as students are opting to stay within district as well as the circuit breaker offset (-14.70% or -\$95,685) with more special education students being integrated effectively within the district.

A significant change in the use and value of technology as a tool for learning during the pandemic resulted in an increase in the budget for software and hardware of 29.84% over the FY21 budget. Continued evaluation of technology tools will occur in the upcoming year. Also, it should be noted that the evaluation and purchase of all software are now consolidated within the district to maximize efficiency and consistency as well as to eliminate redundancy of similar, cost-intensive products.

Costs for debt service, OPEB (Other Post-Employment Benefits), pensions, group insurance and Medicare premiums are part of the Town budget and are outside of the operating budget considered by the Finance Committee's Guideline process. 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.

Offsets from external funding for FY22 are estimated at \$1,882,888 coming from Federal grants (\$727,117), the METCO grant (\$549,390) and the State special education circuit breaker revolving account (\$606,381) also referred to as State SPED aid. State SPED funds can be carried forward to offset future SPED tuition costs.

Article 29: Concord Public Schools Capital Projects

The capital budget plan for Concord Public Schools (Article 29) requests \$900,000 for debt within the levy limit to be expended under the direction of the School Committee. Items to be addressed include: Energy Recovery Units (ERUs) at Alcott and Thoreau Elementary schools (\$665,000), an integrated playground at Thoreau to be phased-in (\$25,000), carpet and/or tile replacements in various buildings (\$25,000), and safety reserves at Sanborn and Peabody (\$50,000 & \$50,000). Ripley will enjoy paving and sidewalk repairs (\$10,000) as well as rooftop units (\$75,000) as part of the Green Communities (and grant) initiative.

Article 30: Concord-Carlisle Regional School District (CCRSB)

The FY22 Concord assessment for CCRSD (Article 30) is \$24,608,739 including \$21,367,553 for the operating budget and \$3,241,186 for debt service. This represents a 3.62% increase over the FY21 assessment. For both towns, a regional budget request of \$35,759,374 with an operating budget of \$31,827,133 was approved by the CCRSD School Committee on March 16, 2021. Debt service on the high school building for FY22 is \$4,193,728. This annual payment will continue to decline with a final debt service payment in FY2038.

The financial cost of Covid-19 through April 30, 2021 was \$419,383 with major portions going towards building alterations and payroll. All expense categories (*e.g.*, cleaning supplies, remote learning tools) can be found on

pages 10-12 of the *CCRSB Budget Book*. For FY22, CARES Act carryover funds will be used for unknown Covid-19 related purposes (e.g., PPE) and additional CARES Act money will be used to offset the cost of student supervisors if or when needed.

Similar to CPS, assumptions in constructing the budget include: students return full-time and all athletics and co-curricular activities are reinstated; substitutes come back and professional development for teachers is replenished; and, all software will be managed through the Teaching and Learning Department.

Overall enrollment levels at the high school are expected to remain relatively level through FY 25 with an enrollment count of 1239 students. Yet Concord's share of student enrollment continues to creep upward resulting in Concord's FY22 assessment rate of 77.32% and Carlisle's of 22.68% (based on October 1, 2020 actuals). Refer to page 13 of the *CCRSB Budget Book* for enrollment data by grade level and detailed information in Appendix C.

The instructional leadership category of \$19,058,304 accounts for 53.3% of the budget or 5.09% over the FY21 amount. Teacher costs increased 4.7% and FTEs (full time equivalents) ticked up 0.42%. The district employs 221.69 FTEs exclusive of food service employees, which represents a decrease of 2.21 employers from last year.

Budget drivers totaling \$1,463,741 added to the overall budget increase. Items such as salary and salary adjustment for health care professionals (45.77%), software/hardware (69.2%), a METCO academic liaison, CASE transportation and an increase in the retirement pension (13% increase) are examples.

For FY22, the actual/proposed OPEB contribution is \$550,000 – the same as in FY21. This amount paid over the past two years supplemented underpayments in preceding years. The expectation is that another adjustment will be forthcoming in FY23 or FY24. OPEB remains on target for being fully funded in 2038.

Health care insurance has gone down 4.33% in the past year due to the expansion of more cost-effective options for employees. For FY22, cost estimates of \$1,383,803 for active employees and \$360,000 for retirees represent 97% of the total cost for health insurance.

In addition to in-school students, the regional district includes 35 OOD (out of district) student placements. Cost savings of \$710,754 are attributed, in part, to a reduction in special education tuitions (\$285,336 or 15.86%) and charter/school choice (\$81,565 or 70.91%) for which in-house learning was available and/or preferred. In addition, online materials became the alternative for curriculum and textbooks with a savings of \$33,474 or 41.60%.

For FY22, estimated external funding (exclusive of Covid-19 funds) totals \$5,023,514. Major sources include: Chapter 70 and Chapter 71 state funding at \$2,885,882 and \$675,000, respectively; METCO at \$389,163; Federal grants at \$411,377; and State Circuit Breaker Revolving Account or State SPED at \$590,734. CCRSD can retain unused amounts of State SPED aid to offset future SPED tuitions.

In addition, the CCRSD Excess & Deficiency (E&D) fund, which is statutorily limited to 5% of the succeeding year's operating and capital budget, is at its highest (4.99%) level, over \$1.7Million. The E&D account is the primary reserve account for a regional school district and can be used with the approval of the CCRSD School Committee.

Article 34: Community Preservation Committee appropriation Recommendations

The Commonwealth of Massachusetts adopted the Community Preservation Act (CPA) in 2000. This act allows towns within the Commonwealth to collect a surcharge on property tax bills which are then supplemented by a state match. In 2004, the Town of Concord approved a 1.5% surcharge. The town vote exempts the first \$100,000 of assessed value before calculating the surcharge and has certain exemptions for low income and senior taxpayers.

The law restricts the use of these funds (surcharge + matching funds) to:

- open space;
- community housing;
- historic preservation; and
- recreational use

Furthermore, the law specifies that a minimum of 10% of total funds must be appropriated or reserved each year for each of these three categories: open space; community housing and historic preservation. The Commonwealth's matching funds come from a surcharge on Registry of Deeds fees resulting from real property transactions and mortgage refinancing activity. These matching funds have been declining in recent years' partly because more towns are participating in the program. For example, the Town of Concord accrued a 52% match for FY14 yet a 14.1% match for FY20. In FY22, the match is expected to be at least 25%.

The Town's Community Preservation Committee (CPC) is charged with the task of "studying the needs, possibilities and resources of the Town regarding community preservation." The committee consists of 9 members, 4 of whom are appointed by the Select Board and 5 who represent other boards and committees within town. This group vets applications for funds via a series of open meetings with applicants and site visits. These deliberations result in their annual recommendations to Town Meeting.

Through the 2020 Town Meeting, \$23,867,749 has been appropriated for CPA projects in the following categories:

- Historic Preservation 35%
- Open Space 17%
- Recreation 24%
- Community Housing 22%
- Administration 2%

In FY22, the CPC is proposing to fund 10 specific projects, as well as \$233,880 for affordable housing buy-downs, \$40,000 to cover program administration and \$25,000 for Concord's share of the Regional Housing Services Program, for a total of \$1,769,891. Of this amount, \$1,725,719 will be appropriated from projected FY22 fund revenues and \$44,172 will be sourced from the prior year available fund balance.

The 10 projects consist primarily of new requests totaling \$891,011, including \$260,000 for the stabilization of the Wright Tavern and \$210,000 to obtain a conservation restriction for historic open space. In addition, continued funding is proposed for two projects that have been accumulating funds for several years: White Pond beach improvements (\$300,000) and Warner’s Pond dredging (\$250,000).

The proposed allocation of FY22 projected fund revenues meets the minimum requirements:

Recreation	\$ 304,750.00	17.22%
Open Space	\$ 559,750.00	31.63%
Historic Preservation	\$ 576,511.00	32.57%
Community Housing	\$ 288,880.00	16.32%
Administration	\$ 40,000.00	2.26%
	\$ 1,769,891.00	100.00%

In accordance with state law, Town Meeting may affirm, reject or reduce the allocation for any project recommended by the CPC, but may not increase an allocation and may not add a project not already put forward by the CPC. The Finance Committee recommends Affirmative Action on Article 34 as proposed by the Community Preservation Committee.

Appropriations (by Fund Year):	FY18	FY19	FY20	FY21	FY22
Housing	\$ 134,000	\$ 491,838	\$ 319,000	\$ 320,000	\$ 288,880
Historic Preservation	\$ 686,000	\$ 390,000	\$ 520,800	\$ 250,000	\$ 576,511
Open Space	\$ 135,670	\$ 374,600	\$ 341,619	\$ 619,223	\$ 559,750
Recreation	\$ 160,670	\$ 574,600	\$ 600,000	\$ 730,777	\$ 304,750
Undesignated Land Acquisition	\$ 180,000	\$ -	\$ -	\$ -	\$ -
Administration	\$ 30,000	\$ 30,000	\$ 30,000	\$ 40,000	\$ 40,000
total:	\$ 1,326,340	\$ 1,861,038	\$ 1,811,419	\$ 1,960,000	\$ 1,769,891
10% of surcharge and state match:	\$ 132,634	\$ 186,104	\$ 181,142	\$ 196,000	
(minimum amount that must be allocated to Housing, Historic Preservation, Open Space)					

Appendices:

- Appendix One: Glossary of Terms Commonly Used in Municipal Finance
- Appendix Two: Proposition 2&1/2 - the Levy Limit Explained
- Appendix Three: Report on Reserve Fund Activity
- Appendix Four: 2021 Annual Town Meeting Warrant
- Appendix Five: 2021 Consent Calendar
- Appendix Six: Information on Town Meeting

Appendix One

Selected Glossary of Terms Commonly Used in Municipal Finance

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).

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).

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.

Debt Service: Payment of interest and principal related to long term debt.

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.

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.

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.

New Growth: 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.

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**.

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.

Property Tax Levy: The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation. For example: (based on \$14.29 tax rate)

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

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

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

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**.

Warrant: A list of items to be voted upon at Town Meeting.

Appendix Two:

PROPOSITION "2 & 1/2"- The "levy limit" explained

Proposition 2 1/2 refers to an initiative statute adopted by the voters of the Commonwealth in November 1980. Its purpose is to restrict the increase in the property tax levy. It limits the amount by which the taxing capacity of the Town is allowed to increase each year. The allowed growth is 2.5 percent of the prior year's levy limit. For FY22, this allowed increase in the limit will be \$2,388,649 (which is 2.5% of the FY21 levy limit of \$95,545,971). Added to the levy limit computation is the levy increase attributable to New Growth. This represents additions to the base of taxable property, typically as a result of new construction, renovation and minor alterations, or change of use. Permitting the levy limit to be adjusted by new growth recognizes the fact that development creates pressures on Town services over the long term.

The assessment date for each tax year is January 1. The 2001 Annual Town Meeting adopted a state law allowing the physical improvements existing on property through each June 30 to be assessed with the taxable roll of the preceding January 1. Thus, new growth forecasted for FY22 is based on the activity of the current 12-month fiscal year ending June 30, 2021. The budget estimate is \$750,000, equivalent to about 0.74% of the FY22 total estimated property tax levy. Total growth of the levy limit is therefore attributable to two factors, one which is fixed (+2.5% per year) and one which is variable and subject to economic conditions. The total projected increase in the FY22 levy limit is \$3,138,649.

In FY22, the amount to be raised for excluded debt service, for projects already approved by voters at the ballot box in prior years, will **decrease** by \$174,291, which includes the permanent financing of the Middle School Feasibility study as well as the continued pay down on debt service on these projects- elementary schools, high school and Minuteman Vocational Technical School building.

The property tax levy required to fund the Budget as presented is projected to be under the FY22 levy limit by \$2,932,883, a 2.99% margin, based upon current projections of other revenues and available resources.

Levy Limit History											
	Adjustments, prior years new growth	Allowed 2.5% increase in LL	New growth	Operating Override voted	Total allowed change in LL	NEW GROWTH measures		Levy Limit	actual or projected levy	Unused Levy Limit	Unused as % of LL
						as % of total LL change	as % of prior limit				
FY12		\$1,614,234	\$863,585		\$2,477,819	34.85%	1.34%	\$67,047,175	\$65,053,133	\$1,994,042	2.97%
FY13	\$4,307	\$1,676,287	\$1,183,336		\$2,863,930	41.32%	1.76%	\$69,911,105	\$67,034,708	\$2,876,397	4.11%
FY14		\$1,747,778	\$1,220,624		\$2,968,402	41.12%	1.75%	\$72,879,506	\$69,334,211	\$3,545,295	4.86%
FY15	\$2,462	\$1,822,049	\$835,499		\$2,660,010	31.41%	1.15%	\$75,539,516	\$71,897,151	\$3,642,365	4.82%
FY16		\$1,888,488	\$1,284,004		\$3,172,492	40.47%	1.70%	\$78,712,008	\$75,508,265	\$3,203,743	4.07%
FY17	\$23,518	\$1,968,388	\$1,412,859		\$3,381,247	41.79%	1.79%	\$82,116,773	\$77,784,021	\$4,332,752	5.28%
FY18	\$0	\$2,052,919	\$1,321,330		\$3,374,249	39.16%	1.61%	\$85,491,022	\$81,423,066	\$4,067,956	4.76%
FY19	\$0	\$2,137,276	\$1,235,953		\$3,373,229	36.64%	1.51%	\$88,864,251	\$84,848,573	\$4,015,678	4.52%
FY20	\$0	\$2,221,606	\$1,195,259		\$3,416,865	34.98%	1.30%	\$92,281,117	\$88,914,847	\$3,366,270	3.65%
FY21	\$0	\$2,307,028	\$957,827		\$3,264,855	29.34%	1.00%	\$95,545,971	\$91,086,465	\$4,459,506	4.67%
FY22 request	\$0	\$2,388,649	\$750,000		\$3,138,649	23.90%	0.76%	\$98,684,620	\$94,191,839	\$4,492,781	4.55%

Overriding the Levy Limit

Once at the annual levy limit, the Town may exceed this limit **only** with a majority vote at town-wide special or regularly scheduled election, though Town Meeting must still appropriate the associated expenditures. Voters have approved operating overrides for the Town government accounts and the schools for six consecutive years concluding with FY07 (ballot vote of June 6, 2006):

FY02 budget: \$2,249,022

FY04 budget: \$1,532,364

FY06 budget: \$752,480

FY03 budget: \$1,478,773

FY05 budget: \$1,858,160

FY07 budget: \$657,538

Sixteen- (16) debt exclusion questions have also been approved by the voters since 1980 (see the section EXCLUDED DEBT). The most recent approval was a ballot in 2016 for the construction of a new \$2 million School Bus Depot. The total debt exclusion tax levy for FY22, inclusive of both the CCRSD & Minuteman debt assessments, is budgeted at \$6,869,344 (about 5.81% of the total projected tax levy). Of this amount, \$3,241,186, about 2.74% of the projected tax bill, is for the Concord-Carlisle High School; \$2,915,095, about 2.46% of the projected tax bill, services the debt associated with the Alcott, Thoreau, and Willard elementary school projects and the feasibility study for the Middle School; and \$378,019, about 0.32% is for the Minuteman Regional High School project. Of the remaining balance, \$99,794, about 0.1%, is for water and sewer improvement projects and \$235,250, or about 0.20%, is for the School Bus Depot. Between September 2004 and May 2011, a total of \$53,330,000 was issued as long-term debt to finance the construction of the three elementary school buildings. As of June 30, 2020, 37,556,000 of this debt has been repaid, 70.42% of the total.

FORMS OF OVERRIDES

The Town Meeting does not vote on overrides, or specify the ballot questions. By state law, overrides, capital outlay and debt exclusions are voted upon only at a town-wide election and require a simple majority vote for approval. State law gives the Select Board the sole authority to determine and specify the ballot questions. The Town Meeting's responsibility is to adopt budgets, and, when necessary, to specify whether and how much of an appropriation is to be contingent upon override or exclusion approval by the town-wide electorate.

Override votes may precede or follow Town Meeting action. A General Override or Capital Exclusion vote will show the amount of the override in the wording of the ballot question. A Debt Exclusion cannot, by state law, show the amount of the debt, but rather can only refer to the debt authorized or to be authorized by a vote of Town Meeting. Authorization of Town debt by the issuance of bonds requires a two-thirds vote in a specified amount at Town Meeting. There are several permitted forms of a vote to exceed the annual levy limit:

GENERAL OVERRIDE

A majority vote of the Select Board (3 of 5) is required to place this question on a ballot. The dollar amount of the levy limit increase must be specified and, if approved, the vote permanently increases the limit. The question can be posed with respect to the total budget or by identifying allocations to specific departments.

CAPITAL OUTLAY EXCLUSION

A two-thirds vote of the Select Board (4 of 5) is required to place this question on a ballot. If approved, the dollar amount of the override is effective for one year only. This form of vote can be used to authorize a capital purchase in lieu of a borrowing authorization. It can only be used for an expense that qualifies, under state law, for debt issuance authorization by the Town Meeting.

DEBT EXCLUSION

A two-thirds vote of the Select Board (4 of 5) is required to place this question on a ballot. If approved, the override is effective only for the duration of the specified loan. The annual debt service amount (principal and interest payment) is added to the otherwise permitted annual levy limit.

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
Property Tax:							
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. Within levy limit	\$75,508,265	\$77,784,021	\$81,423,066	\$84,848,573	\$88,173,656	\$91,086,465	\$94,191,839
Debt Exclusion:							
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. subtotal, debt exclusion	\$7,720,712	\$7,709,215	\$7,258,992	\$6,718,013	\$6,868,297	\$7,041,835	\$6,869,344
<i>less:</i>							
85. Elementary School Debt Stabilization					0	0	0
85A. Bond Premium		(3,449)			-1,008	0	0
85B. CCRSD PY Debt Reserve		(29,719)			0	0	0
86. Thoreau School MSBA grant	(409,878)	(409,878)			0	0	0
87. High School Debt Stabilization	(1,500,000)	(1,000,000)	(875,000)	(275,000)	0	0	0
88. Net debt exclusion	\$5,810,834	\$6,266,168	\$6,383,992	\$6,443,013	\$6,867,289	\$7,041,835	\$6,869,344
89. TOTAL PROPERTY TAX	\$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%

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%

Town of Concord, Long-Term Debt Statistics

Direct Debt - FY06 to FY20

@ June 30	Assessed Value	Outstanding Long-term Debt		Population decennial census	Per capita income decennial census	% 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.

Appendix Three: Report on Reserve Fund Activity

The Reserve Fund is an appropriated contingency account. It is part of the Town Government budget (item 9 of Article 10, proposed at \$225,000) and is counted within the Finance Committee's budget guideline for Town Government operations (Article 10, items 1-16). It is allocated during the budget year by vote of the Finance Committee pursuant to the request of the Town Manager. By state law, its use is restricted to "extraordinary or unforeseen expenditures." In FY20, no Reserve Fund Transfers were approved by the Finance Committee.

The Town budget is adopted as a series of separate appropriations (Article 10, items 1-16). Funds are not transferred from one appropriation account to another except by Town Meeting action. Only the Reserve Fund appropriation may be used during the fiscal year to supplement other appropriation accounts, except that in the final three months of the budget year any appropriation balance may be transferred by joint approval of the Finance Committee and the Select Board. This latter provision was added by state law in 2003 as a safety valve for communities that exhaust their Reserve Fund account. Concord has never used this provision of state law.

The budget contingency process works differently for the Concord Public Schools budget (Article 28). State law gives the School Committee the "bottom line" power to authorize transfers within its appropriation total voted by Town Meeting. At the end of each fiscal year, funds in appropriation accounts that are not spent are returned to the General Fund balance.

The FY22 Reserve Fund appropriation recommendation of \$225,000 is about one-half of one percent (0.5%) of the total Article 10 recommendation. State law allows the Reserve Fund appropriation to be as much as 5% of the previous tax levy; this would permit a Reserve Fund appropriation of \$4.75 million. The Concord Finance Committee has not felt that such a large contingency account would be consistent with the objective of fostering tight expenditure control by Town and School administrations.

Appendix Four

THE COMMONWEALTH OF MASSACHUSETTS WARRANT FOR THE ANNUAL TOWN MEETING 2021

Middlesex, ss.

To any of the Constables of the Town of Concord, in said County, Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify the legal voters of said Town of Concord, qualified to vote at Town Meeting for the transaction of Town affairs, to meet at the Doug White Memorial Field at Concord-Carlisle Regional High School at 500 Walden Street, in said town, on Sunday, the thirteenth day of June, 2021, at 1:00 o'clock in the afternoon, by posting a printed copy of this Warrant by you attested, at the Town House. Further a copy thereof shall be posted on the Town's website and mailed to every household at least seven days before the Town Meeting, then and there to act upon the following Articles:

CHOOSE TOWN OFFICERS

ARTICLE 1. To choose all necessary Town Officers and Committees.

HEAR REPORTS

ARTICLE 2. To hear and act upon the reports of Town Officers and Committees.

MEETING PROCEDURE

ARTICLE 3. To determine whether the Town will adopt a rule of the meeting governing requirements on Motions and amendments to Motions made at this meeting under Articles concerned with expenditures, in order to assure compliance with the requirements of Mass. Gen. Laws c. 59, § 21C (generally referred to as "Proposition 2½"), or take any other action relative thereto.

The motion to be made by the Finance Committee will specify that every motion to appropriate funds will be required to identify the source of funding. Town Meeting has adopted this meeting procedure for a number of years.

FINANCE COMMITTEE GUIDELINES PUBLICATION

ARTICLE 4. To determine whether the Town will vote to replace the policy established under Article 4 of the 1976 Annual Town Meeting relative to establishing and publishing budget guidelines as follows (*changes are shown in ~~strikeout~~ and bold italics for emphasis only*):

The Finance Committee shall annually establish a guideline **budget guidelines** for budget increases to be considered in **the next** fiscal year for the planning by the Board of Selectmen **Select Board**, the Concord Public School Committee and the Concord-Carlisle Regional School Committee and will publish said guidelines **on the Town website no later than five (5) weeks before the scheduled close of the warrant** in the local press prior to November 30 of the previous fiscal year.

Town Meeting voted in 1976 to adopt a policy establishing budget guidelines. It is recommended that this policy be updated to reflect the following changes: (i) connect the publication date of the guideline to the closure of the warrant instead of a fixed date on the calendar, especially given recent experience with shifting Town Meeting dates, (ii) change guideline to guidelines since, in practice, separate guidelines are given to each entity based on their budget drivers, (iii) post the guidelines on the town website instead of the local paper to reflect how residents get their information, and (iv) change "Selectman" to "Select Board" to reflect the current name of the Town's board.

RATIFY PERSONNEL BOARD CLASSIFICATION ACTIONS

ARTICLE 5. To determine whether the Town will vote to ratify the Personnel Board's actions to amend the Classification and Compensation Plan as follows, or take any other action relative thereto:

1. Move the title "Public Information & Communications Manager" from Grade MP-2 to Grade MP-4 effective December 1, 2020.
2. Add the title "Library Innovation & Communication Specialist" to Grade MP-1 effective December 1, 2020.
3. Add the title "Land Manager" to Grade MP-2 effective December 8, 2020.
4. Make all other changes to the Classification and Compensation Plan voted by the Personnel Board between March 26, 2021 and June 13, 2021.

The Town Manager has authority to create and modify positions throughout the fiscal year. Titles and salary ranges are determined using the Town's established classification system. Under the Personnel Bylaw, the Personnel Board is authorized to approve temporary changes in the Classification and Compensation Plans, pending ratification of such actions at the next Town Meeting. Actions already taken appear in the Warrant; if additional actions are taken by the Personnel Board after the close of the Warrant, notice will be filed with the Town Clerk and details will be presented at Town Meeting.

CLASSIFICATION & COMPENSATION PLAN FOR REGULAR-STATUS POSITIONS

ARTICLE 6. To determine whether the Town will vote to amend the Classification and Compensation Plan for regular-status Town positions by adopting the following schedules to become effective July 1, 2021, or take any other action relative thereto:

CLASSIFICATION AND COMPENSATION PLAN
Effective July 1, 2021

ADMINISTRATIVE-CLERICAL

<u>Grade Number & Class Title</u>		Minimum	Mid-Point	Maximum
AC-1	Hourly	18.17	21.86	25.54
Receptionist/Clerk Recreation Clerk				
AC-2	Hourly	20.30	24.41	28.52
Account Clerk Department Clerk Senior Recreation Clerk Utility Account Clerk				
AC-3	Hourly	23.02	27.68	32.33
Customer Services Representative Senior Account Clerk Senior Department Clerk				
AC-4	Hourly	24.87	29.91	34.95
Administrative Assistant Assistant to the Town Clerk Collections Assistant Retirement Assistant Treasury Assistant				
AC-5	Hourly	26.59	31.96	37.32
Human Resources Assistant Project & Procurement Coordinator Senior Administrative Assistant				
AC-6	Hourly	27.50	33.07	38.63
Finance Assistant Senior Human Resources Assistant				

TRADES-CRAFTS-LABOR

<u>Grade Number & Class Title</u>		Minimum	Mid-Point	Maximum
TCL-1	Hourly	17.94	21.69	25.43
Building Custodian				

TCL-2	Hourly	20.26	24.49	28.72
Building Maintenance Custodian				
TCL-3	Hourly	22.30	26.96	31.62
Facilities/Landscape Maintainer Maintenance & Inventory Coordinator Water/Sewer System Maintainer				
TCL-4	Hourly	24.95	30.19	35.42
Custodial Maintenance Supervisor Equipment/Line Operator Master Craftsperson				
TCL-5	Hourly	27.62	33.40	39.18
Assistant Public Works Supervisor Crew Leader Licensed Electrician/Skilled Carpenter Senior Master Mechanic Treatment Systems Operator				
TCL-6	Hourly	31.03	37.53	44.02
Senior Treatment Systems Operator				
TCL-7	Hourly	34.41	41.63	48.85
HVAC Technician Public Works Supervisor				

MANAGERIAL-PROFESSIONAL

*Annual rates are controlling and are based on 52.2 weeks at 40 base hours per week;
compensation will be prorated for part-time schedules.*

Grade Number & Class Title		Minimum	Mid-Point	Maximum
MP-1	Annual	49,387	61,943	74,499
Associate Engineer Engineering Technician Library Innovation & Communications Specialist Media Technician Recreation Supervisor Station Manager Tourism & Visitor Services Manager				
MP-2	Annual	55,735	69,902	84,068
Administrative & Special Projects Coordinator Administrative Manager				

Administrative Systems Analyst
 Assistant Local Inspector
 Assistant Natural Resources Director
 Budget Analyst
 Energy Specialist
 Environmental Health Inspector
 Environmental & Regulatory Coordinator
 Facilities Operations Coordinator
 Field Lister
 GIS Technician/Analyst
 Information Systems Technician
 Land Manager
 Office Accountant
 Public Health Inspector
 Water Conservation Coordinator

MP-3	Annual	65,763	82,483	99,202
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Assistant Assessor
 Assistant Human Resources Director
 Assistant Public Health Director
 Assistant Public Works Engineer
 Assistant Senior Services Director
 Assistant Town Accountant
 Assistant Town Clerk
 Assistant Treasurer
 Associate Financial Manager
 Childcare Services Manager
 Customer Service Supervisor
 Energy Conservation Coordinator
 Local Inspector
 Management Analyst
 Municipal Archivist/Records Manager
 Operations Manager
 Recreation Programs & Events Manager
 Retirement System Administrator
 Senior Budget & Operations Analyst
 Senior Environmental & Regulatory Coordinator
 Senior Information Systems Technician
 Senior Planner

MP-4	Annual	70,307	88,182	106,056
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Assistant Highway & Ground Superintendent
 Assistant Recreation Director
 Customer Service Administrator
 Environmental Services Program Administrator
 GIS & Application Integration Program Manager
 Operations Engineer
 Public Information & Communications Manager
 Public Works Engineer

MP-5	Annual	75,625	94,850	114,075
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Assistant Library Director
Assistant Town Engineer
Budget & Purchasing Director
Deputy Treasurer/Collector
Director of Sustainability
IT Services Manager
Financial Manager/Accountant
Natural Resources Director
Police Lieutenant
Public Health Director
Senior Services Director
Town Clerk
Town Planner

MP-6	Annual	87,814	110,136	132,458
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Assistant Fire Chief
Building Commissioner
Facilities Director
Highway & Grounds Superintendent
Police Captain
Recreation Director
Town Accountant
Town Assessor
Town Engineer
Water/Sewer Superintendent

MP-7	Annual	95,430	119,690	143,950
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Director of Planning & Land Management
Human Resources Director
Library Director

MP-8	Annual	106,319	133,348	160,376
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Assistant Town Manager
Chief Information Officer
Fire Chief
Police Chief
Public Works Director

MP-9	Annual	116,520	146,144	175,767
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Deputy Town Manager
Chief Financial Officer

ELECTRICAL LABOR

Grade Number & Class Title		Minimum	Mid-Point	Maximum
EL-1	Hourly	19.77	23.91	28.05
<i>(Reserved for future use)</i>				
EL-2	Hourly	25.70	31.09	36.47
Lineworker, Grade 3 Meter Technician				
EL-3	Hourly	32.62	36.87	41.12
Lineworker, Grade 2 Utility Electrician				
EL-4	Hourly	40.49	45.79	51.09
Lineworker, Grade 1				
EL-5	Hourly	42.40	47.95	53.49
Lead Lineworker				
EL-6	Hourly	45.67	51.64	57.60
Line Supervisor				

ELECTRICAL MANAGEMENT

*Annual rates are controlling and are based on 52.2 weeks at 40 base hours per week;
compensation will be prorated for part-time schedules.*

Grade Number & Class Title		Minimum	Mid-Point	Maximum
EM-1	Annual	67,513	81,030	94,547
Meter Supervisor Senior Engineering Technician				
EM-2	Annual	86,285	103,521	120,756
Electrical Engineer				
EM-3	Annual	92,703	111,277	129,851
Lead Electrical Engineer				
EM-4	Annual	108,314	129,956	151,598
Power Supply & Rates Administrator				
EM-5	Annual	113,730	136,454	159,177
Assistant CMLP Director				

EM-6	Annual	131,165	157,443	183,720
CMLP Director				

MEDIA SPECIALISTS

Grade Number & Class Title		Minimum	Mid-Point	Maximum
MS-1	Hourly	18.82	25.10	31.37
Education Coordinator Lead Producer				

SWIM & FITNESS

Grade Number & Class Title		Minimum	Mid-Point	Maximum
SF-1	Hourly	13.50	37.35	61.20
Swim/Fitness Specialist				

HUMAN SERVICES

Grade Number & Class Title		Minimum	Mid-Point	Maximum
HS-A	Hourly	13.50	22.05	30.60
Human Services Assistant				
HS-1	Hourly	15.94	30.92	45.90
Human Services Specialist				
HS-2	Hourly	15.94	29.39	42.84
Child Care/Education Specialist				

TELECOMMUNICATIONS TECHNICIANS

Grade Number & Class Title		Minimum	Mid-Point	Maximum
TT-1	Hourly	30.70	36.07	41.43
Telecommunications Technician				
TT-2	Hourly	35.09	41.25	47.40
Senior Telecommunications Technician				

TT-3	Hourly	36.84	43.31	49.78
Lead Telecommunications Technician				

TELECOMMUNICATIONS MANAGEMENT

Annual rates are controlling and are based on 52.2 weeks at 40 base hours per week; compensation will be prorated for part-time schedules.

<u>Grade Number & Class Title</u>		Minimum	Mid-Point	Maximum
TM-1	Annual	77,051	90,500	103,949
Network Administrator				
TM-2	Annual	87,768	103,146	118,523
Network Engineer Telecommunications Coordinator				
TM-3	Annual	101,428	119,187	136,946
Telecommunications Director				

With annual adjustments and periodic comprehensive reviews, the Classification & Compensation Plan keeps Town salaries competitive in the employment market, maintains internal equity of salary ranges, maintains comparability with salaries of unionized employees, and keeps pace with changes in the cost of living. This article does not control the amount of the actual salary increases to be received by employees in FY22. Actual salary increases are made after Town Meeting, based upon the approved budget.

PERSONNEL BYLAW AMENDMENT

ARTICLE 7. To determine whether the Town will vote to strike the text of the Personnel Bylaw in its entirety and replace it with the following, or take any other action relative thereto:

The Town of Concord Personnel Bylaw

1. The Town Manager shall be entrusted with the administration of the Town's personnel system.
2. The Town Manager shall adopt and may amend rules and regulations establishing a lawful, equitable, and efficient system of personnel administration for Town employees. The personnel system shall make use of modern concepts of personnel management and shall include, but not be limited to, the following elements: (i) personnel policies indicating the rights, obligations and benefits of employees; (ii) a classification plan; (iii) a compensation plan; (iv) a method for appointing employees based on merit principles; (v) a record keeping system; and (vi) other elements deemed necessary by the Town Manager. All Town agencies and positions shall be subject to the rules and regulations adopted under this section, except elected officers, employees of the school department, and as otherwise provided under

chapter 150E of the General Laws. Furthermore, all compensation and benefit programs shall not exceed the limits established by appropriation.

3. The Personnel Board shall be composed of three members appointed by the Select Board for three (3) year terms.
4. The Personnel Board shall, at the request of the Town Manager, advise the Town Manager regarding the Manager's obligations under this Bylaw.

This proposed comprehensive amendment to the Personnel Bylaw would give the Town Manager authority for establishment of the Town's personnel administration system, including the classification and compensation plan. Currently, the Personnel Board oversees and Town Meeting approves the system for non-union employees, and the Town Manager has authority for union and personal contracts. Given the constantly shifting landscape of employment law and trends, the Personnel Board recommends that the Town Manager be given full authority for the Town's personnel systems. The classification and compensation plan has been addressed via the Consent Calendar for many years now, and amendments to the Bylaw have consistently been approved by Town Meeting as proposed. The proposed reassignment of authority will support a personnel system that is: (1) efficient, (2) responsive to changing operational needs, employment laws and workforce trends, (3) effective for recruitment and retention of employees, and (4) consistent with a strong Town Manager form of government.

USE OF FREE CASH

ARTICLE 8. To determine whether the Town will vote to transfer from free cash the sum of \$1,000,000, or any other sum, to be used by the Board of Assessors to reduce the tax levy for the fiscal year ending June 30, 2022, or take any other action relative thereto.

This article seeks Town Meeting approval to allocate a portion of the available General Fund balance to support the FY22 budget. The proposed amount is consistent with the Finance Committee's FY22 Guideline Budget Plan.

FY21 TOWN BUDGET LINE ITEM ADJUSTMENTS

ARTICLE 9. To determine whether the Town will vote to amend appropriations made under Article 10 of the 2020 Annual Town Meeting, Town Budget, or take any other action relative thereto.

*The Town's budget is appropriated in 16 line items. Adjustments to these line item totals may only be made through subsequent Town Meeting action or at the end of the fiscal year with the approval of the Select Board and Finance Committee, under the authority granted in Mass. Gen. Laws ch. 44, §33B. This article seeks approval to make certain line item adjustment to rebalance the budget to account for actual spending, while maintaining the total appropriation of \$47,660,480. This article does **not** seek a supplemental appropriation and approval of this article will **not** increase total FY21 spending.*

TOWN BUDGET

ARTICLE 10. To determine whether the Town will vote to raise and appropriate or transfer from available funds, the sum of \$48,779,887, or any other sum, for the following necessary and expedient purposes of the Town for the fiscal year ending June 30, 2022:

Town Government Operating Budget				
Item No.	Department	Fiscal 2020 Expenses	Fiscal 2021 Appropriation	Fiscal 2022 Proposal
General Government				
\$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
	Subtotal	3,429,908	3,730,052	4,149,682
2	A. Legal Services	537,452	344,585	425,000
	Department Subtotal	3,967,361	4,074,637	4,574,682
Finance				
\$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
	Department Subtotal	2,141,120	2,420,349	2,271,859
Planning and Land Management				

\$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
Department Subtotal		1,663,588	1,878,215	1,932,080

Item No.	Department	Fiscal 2020 Expenses	Fiscal 2021 Appropriation	Fiscal 2022 Proposal
Human Services				
\$3,424,346 is 7.0% of Total				
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
Department Subtotal		\$ 2,872,821	\$ 3,492,472	\$ 3,424,346
Public Safety				
\$10,982,707 is 22.6% of Total				
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
	Department Subtotal		\$ 10,154,120	\$ 10,623,630
Public Works				
\$4,297,220 is 8.8% of Total				
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
	Department Subtotal	\$ 3,976,215	\$ 4,524,742	\$ 4,297,220
Item No.	Department	Fiscal 2020 Expenses	Fiscal 2021 Appropriation	Fiscal 2022 Proposal
Unclassified				
\$1,010,000 is 2.1% of Total				
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
	Subtotal	100,000	75,000	75,000
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
	Total Unclassified	\$ 417,262	\$ (64,236)	\$ 1,010,000
TOWN GOVERNMENT SUBTOTAL				
Account 1-10		\$ 25,192,487	\$ 26,949,809	\$ 28,492,894

Joint (Town - CPS)				
\$20,168,372 is 41.4% of Total				
12	A. Group Insurance	\$ 5,966,069	\$ 6,383,694	\$ 6,639,042
	B. OPEB	1,697,850	1,500,000	\$0
	C. Property/Liability	288,750	300,000	315,000
	Insurance Subtotal	7,952,669	8,183,694	6,954,042
13	Unemployment/Workers' Comp.			
	A. Unemployment Comp.	91,283	110,000	120,000
	B. Workers' Comp.	118,717	110,500	133,575
	Subtotal	210,000	220,500	253,575
14A	Retirement	3,965,861	4,064,734	3,412,844
14B	Retirement, Pension Reserve			\$1,338,816

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
	Subtotal	4,179,726	3,999,012	4,167,370
	Interest on Notes			
	Other Debt Expense	9,581		
	Subtotal Within Levy Limit	4,189,307	3,999,012	4,167,370
	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			
	Subtotal Excluded Debt	3,228,021	3,375,867	3,250,139
	Total Debt Service	7,417,328	7,374,879	7,417,509
	Total Joint (Town - CPS)	\$ 20,383,677	\$ 20,710,671	\$ 20,286,993
	Total Appropriation	\$ 45,576,164	\$ 47,660,480	\$ 48,779,887

That the Town Manager is authorized to turn in or sell at public auction surplus equipment, the amount allowed or received therefore to be applied against the purchase of new equipment;

That the Town appropriate and transfer the sum of \$1,000 from the Dog Inoculation Fees Reserve Account for the cost of the Board of Health's Rabies Clinic;

That the appropriation for Salary Reserve under Line Item 10 shall be transferred by the Town Manager to the various salary line items in accordance with salary levels established effective July 1, 2021 and thereafter pursuant to the salary schedules adopted under Article 6, the implementation of the merit pay plan in accordance with Section 10.2 (2) of the Personnel Bylaws, and collective bargaining agreements. Any such transfer shall be reported periodically by the Town Manager to the Select Board and the Finance Committee, and a final report shall be issued when all such transfers have been completed for the fiscal year; and

That the Town authorize the funds to be expended from the Title 5 Septic Loan Betterment Reserve Account to meet the loan payments to the Massachusetts Clean Water Trust due and payable during FY2022:

<u>Amount</u>	<u>Loan Number</u>	<u>Original Loan</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Town Authorization</u>
\$ 33,275.00	T5-05-1243-D	\$ 665,490	10/24/19	FY40	Art. 42 (2009)
\$ 29,839.00	T5-05-1243-A	\$ 296,830	06/13/12	FY23	Art. 50 (2004)
\$ 32,471.00	T5-05-1243-B	\$ 324,715	05/22/13	FY23	Art. 42 (2009)
\$ 19,745.70	T5-05-1243-C	\$ 197,457	01/07/15	FY25	Art. 42 (2009)

or take any other action relative thereto.

The Town Budget Article provides for all General Fund (Tax-supported) Town operations and activities organized by Town Charter under the direction of the Town Manager. The total appropriation presented here for consideration for Town Meeting approval meets the Finance Committee's guideline set on February 25, 2021. The text above also makes certain other appropriations from Stabilization and Enterprise Funds, as well as authorizes certain other transfers. In prior years, funds to cover the cost of services provided by the General Fund to individual Enterprise Funds and other Special Revenue Funds were made through inter-fund transfers; however, best practice is to request specific Town Meeting authorization through appropriation of these funds. As such, the table above has been updated for FY20 to show individual line items, including both appropriation and inter-fund transfer so that a true comparison may be made.

OPEB TRUST FUND APPROPRIATION

ARTICLE 11. To determine whether the Town will vote to raise and appropriate, or transfer from available funds, the sum of \$1,467,851 to the Other Post-Employment Benefits Liability Trust Fund (OPEB Fund) established under Mass. Gen. Laws c. 32B, § 20, or take any other action relative thereto.

While the Town has been contributing to its OPEB Trust Fund on an annual basis since FY09, it has only been appropriating the General Fund contribution and has been doing so as a part of the Town's Budget article. Current best practice, as suggested by the Town's auditor and the MA Department of Revenue, includes making the appropriation for all funds (General, Enterprise and Other) in one stand-alone article. The recommended appropriation of \$1,467,851 includes an appropriation of \$1,220,195 from the General Fund and \$247,656 from Enterprise & Other funds.

OPEB TRUST FUND EXPENSE

ARTICLE 12. To determine whether the Town will vote to appropriate a sum of money from the OPEB Fund established under Mass. Gen. Laws c. 32B, § 20 for OPEB Fund expenses, or take any other action relative thereto.

Similar to Article 11 above, the Town has been advised of a new best practice relative to OPEB Trust Fund expenses. Since FY09, OPEB expenses, including investment management fees, have been netted from investment earnings. Going forward, the Town has been advised that all Trust Fund expenses should be appropriated and paid directly rather than deducted from earnings. Beginning in FY22, and continuing on an annual bases, all OPEB Trust Fund expenses will be appropriated by Town Meeting.

CAPITAL IMPROVEMENT AND DEBT PLAN

ARTICLE 13. To determine whether the Town will vote to raise and appropriate, or transfer from available funds, or authorize the Town Treasurer with the approval of the Select Board to borrow by the issuance of bonds or notes under the provisions of Mass. Gen. Laws c. 44, § 7, or any other enabling authority, the sums of money specified in the FY22 Capital Improvement and Debt Plan, or any other sum, to be expended under the direction of the Town Manager, and further that any premium received by the Town upon the sale of any bonds or notes approved by the vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance

with Mass. Gen. Laws c. 44, § 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount, or take any other action relative thereto.

Item No.	Item Description	Department	Division	Cash	Debt	Transfer	Total
1C	Technology Upgrades	Gen. Govt	Information Technology	\$ 300,000	\$ -	\$ -	\$ 300,000
1F	ADA Compliance	Gen. Govt	Facilities	\$ 50,000	\$ -	\$ -	\$ 50,000
1H	Town Electric Vehicle Infrastructure	Gen. Govt	Resource Sustainability	\$ 100,000	\$ -	\$ -	\$ 100,000
4A	Vehicle Replacement	DLPM	Planning	\$ 25,000	\$ -	\$ -	\$ 25,000
6A	Vehicles & Equipment	Public Safety	Police	\$ 140,000	\$ -	\$ -	\$ 140,000
6D	Vehicles & Equipment	Public Safety	Fire	\$ 80,000	\$ -	\$ -	\$ 80,000
7B	System Improvements	CPW	Engineering	\$ 55,000	\$ -	\$ -	\$ 55,000
7C	Highway Improvements	CPW	Highway Maintenance	\$ 7,500	\$ -	\$ -	\$ 7,500
7E	Park Improvements	CPW	Park & Trees	\$ 42,500	\$ -	\$ -	\$ 42,500
1	Municipal Building Improvements	Gen. Govt	Facilities	\$ -	\$ 195,000	\$ -	\$ 195,000
3	Municipal Building Improvements, HWCC	Gen. Govt	Facilities	\$ -		\$ 182,000	\$ 182,000
4	Park Improvements, Emerson Pool	Gen. Govt	Parks & Playgrounds			\$ 91,879	\$ 91,879
6	Park Improvements, White Pond	Gen. Govt	Parks & Playgrounds	\$ -	\$ 500,000	\$ -	\$ 500,000
9	Ralph Waldo Emerson Historic Home/ Museum	DPLM	Planning	\$ -	\$ 325,000	\$ -	\$ 325,000
10	Park Improvements, Warner's Pond	DPLM	Conservation	\$ -	\$ 1,250,000	\$ -	\$ 1,250,000
11	Ladder #1 Refurbishment (2012)	Public Safety	Fire	\$ -	\$ 250,000	\$ -	\$ 250,000
12	Self Contained Breathing Apparatus	Public Safety	Fire	\$ -	\$ 350,000	\$ -	\$ 350,000
13	Road and Parking Lot Reconstruction, inc. drainage & sidewalks	CPW	Engineering	\$ -	\$ 1,750,000	\$ -	\$ 1,750,000
14/15	Heavy Equipment	CPW	Highway	\$ -	\$ 480,000	\$ -	\$ 480,000
			totals:	\$ 800,000	\$ 5,100,000	\$ 273,879	\$ 6,173,879

This article authorizes the FY22 Capital Improvement and Debt Plan, all of which will be funded within the existing Levy Limit. The FY22 Capital Improvement and Debt Plan is proposed to be funded through cash outlay, the issuance of debt, and transferring remaining balances in previously authorized debt articles where these balances are no longer needed for their original intended purpose.

**AUTHORIZE EXPENDITURE OF REVOLVING FUNDS UNDER
MASS. GEN. LAWS c. 44, § 53E ½**

ARTICLE 14. To determine whether the Town will vote to authorize the total expenditures for the following revolving funds pursuant to Mass. Gen. Laws c. 44, § 53E ½ for the fiscal year ending June 30, 2022, to be expended in accordance with the Town's Revolving Fund Bylaw, or take any other action relative thereto.

Revolving Fund	Annual Spending Limit
Regional Housing Services	\$ 325,000
Road Repair	\$ 120,000
Senior Services	\$ 45,000
Tree Preservation	\$ 100,000

This article authorizes the annual spending limits for each of the Revolving Funds identified above. Spending from these funds may only occur for the stated purposes identified in the Town's Revolving Fund Bylaw, and only with the approval of the Town Manager.

ESTABLISHMENT OF A PARKING METER FUND AND REPEAL OF THE PARKING METER REVOLVING FUND BYLAW

ARTICLE 15. To determine whether the Town will vote to accept the second sentence of Mass. Gen. Laws c. 40, § 22C, to allow receipts from parking meters and other devices to be segregated in a special revenue fund, such funds to be expended for the purposes of purchase or lease of additional parking lots, the care and maintenance of parking lots, the purchase or lease of a commuter shuttle or commuter shuttle services between the parking lots and available public transportation, the care and maintenance of public transportation station accessibility improvements and in general for traffic control or traffic safety purposes, including payment for public liability coverage in connection with the purchase, lease and use of the municipally owned or leased parking lots and commuter shuttles or commuter shuttle services or any of the purposes and uses listed in Mass. Gen. Laws c. 40, § 22A, and further to determine whether the Town will vote to repeal in its entirety the Parking Meter Revolving Fund Bylaw that was adopted under Article 65 of the 1975 Annual Town Meeting, or take any other action relative thereto.

Acceptance of this statute will allow the Town to continue to segregate parking revenue from other General Fund revenues for the purpose of funding expenses related to parking enforcement and/ or public transportation initiatives. Acceptance of this statute will also render obsolete the Town's Parking Meter Revolving Fund Bylaw, which limits the use of parking meter funds beyond that currently permitted by Mass. Gen. Laws c. 40, § 22C.

ANNUAL APPROPRIATION OF PARKING METER RECEIPTS

ARTICLE 16. To determine whether the Town will vote to appropriate the sum of \$400,000 from Parking Meter Receipts to fund expenses related to parking enforcement or public transportation initiatives for the fiscal year ending June 30, 2022, or take any other action relative thereto.

This article authorizes the Town Manager to use parking meter receipts to fund any and all expenses related to parking enforcement and/ or public transportation initiatives arising in FY2022.

APPROPRIATE FUNDS FOR AFFORDABLE HOUSING DEVELOPMENT

ARTICLE 17. To determine whether the Town will vote to raise and appropriate, or transfer from free cash, the sum of \$500,000, for the purpose of developing or supporting affordable housing within the Town, to be expended under the direction of the Town Manager on such terms and conditions as the Select Board may determine, including transferring the funds to the Municipal Affordable Housing Trust Fund, or take any other action relative thereto.

The Affordable Housing Funding Committee recommended in its 2018 report to the Select Board that the Town appropriate free cash to support affordable housing within Concord when the Town's free cash

balance is higher than 5% of the annual operating budget. The Select Board anticipates requesting an annual appropriation from free cash to support affordable housing until such time as other housing revenues are generated. Requests for appropriation from free cash at the 2021 Annual Town Meeting are made from free cash as of July 1, 2020. As of the date of this Warrant, Certified Free Cash is \$6,398,206, representing 5.54% of the Operating Budget. Due to the timing of receipt of grant proceeds, the 7/1/20 Certified Free Cash is \$1,461,265 lower than anticipated. Had these grant proceeds been received on time, the Town's Certified Free Cash would have been \$7,859,471, or 6.8%. Grant proceeds have been received and will be included in the next free cash certification. Should this request for appropriation be approved, the effective free cash would be \$7,353,471, or 6.37%, which is in conformance with the Town's Use of Free Cash policy.

SENIOR MEANS-TESTED PROPERTY TAX EXEMPTION

ARTICLE 18. To determine whether Town Meeting will vote to accept the Special Act passed by the General Court, entitled An Act to Make Permanent a Senior Means Tested Property Tax Exemption in Concord, in substantially the form below, or take any other action relative thereto:

An Act to Make Permanent a Senior Means Tested Property Tax Exemption in Concord
Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as Class 1, residential, in the town of Concord there shall be an exemption from the property tax equal to the total amount of tax that would be assessed if no part of the tax were exempted (the "total tax") less 10 per cent of gross income, except that this exemption shall not be more than 50 per cent of the total tax, nor shall this exemption cause more than 90 per cent of the total tax to be exempted when combined with other exemptions. The percentage of total annual qualifying income may be raised by section 3. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, a "parcel" shall be a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit.

SECTION 2. The board of assessors may deny an application for the exemption in section 1 if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the senior exemption created by this act. Real property shall qualify for the exemption under section 1 if the following criteria are met:

(i) the qualifying real property is owned and occupied by a person whose prior year's gross income is no greater than the published income limit of the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant who is 65 years of age or older at the close of the previous year or owned jointly if 1 of the joint applicants is 65 years of age or older at the close of the previous year and the other joint applicant is 60 years of age or older;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;

(iv) the applicant or not less than 1 of the joint applicants has been domiciled in the town of Concord for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not more than the town's median single-family residential assessed value of the prior fiscal year; and

(vi) the board of assessors has approved the application for the exemption.

SECTION 3. The exemption under section 1 shall be in addition to any other exemption allowable under the General Laws, except that there shall be a dollar cap on the total exemptions granted pursuant to this act equal to 0.5 per cent of the fiscal year's total residential property tax levy for the town of Concord, including the levy for the regional high school if not included in the town's tax levy at some subsequent date with the total exemption amount granted pursuant to this act allocated proportionally within the tax levy on all residential taxpayers. After the first year of the exemption, the total cap on the exemptions granted pursuant to this act shall be set annually by the select board within a range of 0.5 to 1 per cent of the residential property tax levy for the town. If benefits to the applicants may be limited because the percentage established annually by the select board would otherwise be exceeded, the benefits shall be allocated by raising the total annual qualifying income percentage as required in section 1 as necessary to not exceed the cap. If the cap exceeds the need for the exemption, the total cap on the exemptions granted pursuant to this act shall be reduced to meet the need.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors, file an application, on a form to be adopted by the board of assessors, with the supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. Acceptance of this act by the town of Concord shall be first by vote of approval at an annual town meeting, to be followed by an affirmative vote of a majority of the voters at any regular or special election at which the question of acceptance is placed on the ballot. Sections 1 to 4, inclusive, and sections 7 and 8 shall take effect 30 days after an affirmative vote by the town.

SECTION 6. This act may be revoked by an affirmative vote of a majority of the voters at any regular or special town election at which the question of revocation is placed on the ballot. Revocation of sections 1 to 4, inclusive, and sections 7 and 8 shall take effect 30 days after an affirmative vote of the town to revoke those sections.

SECTION 7. An exemption shall not be granted under this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

The Senior Means-Tested Property Tax Exemption authorized by Chapter 374 of the Acts of 2016 went into its third year of implementation in Fiscal Year 2021. Persons age 65 or older who have been residents of the town for at least ten years, who own property that is valued at or below the town's median single-family house value (\$925,200 in FY 2021), whose income would qualify for the state's Circuit Breaker income-tax credit (\$61,000 for an individual and \$92,000 for joint owners for tax year 2020), and whose other assets are below a threshold set by the Board of Assessors were eligible for this exemption. The exemption can reduce the applicant's property tax by as much as 50% or until the net tax burden is 10% of the applicant's income. In FY 2021, 34 applications were approved for exemptions totaling \$123,432, the total amount of exemptions continued to be capped at ½ of one percent of the total residential property tax, and the actual total continued to be well under this cap, enabling the full amount of the exemption to be given to all eligible applicants. The act authorizing this exemption expires three years after its initial implementation. In order to continue the Senior Means-Tested Property Tax Exemption past June 30, 2021,

after the authorizing legislation is passed by the General Court, it must be approved by Town Meeting and approved by a majority of voters at a regular or special town election.

APPROPRIATION FOR SENIOR MEANS-TESTED TAX EXEMPTION

ARTICLE 19. To determine whether the Town will vote transfer a sum of money for the purpose of funding the Senior Means Exemption for the fiscal year ending June 30, 2022, or take any other action relative thereto.

This article provides an appropriation to continue the Senior Means-Tested Tax Exemption in FY22 in the event legislative authority has not been received by the time the Town is required to set its FY22 Tax Rate.

LIGHT PLANT EXPENDITURES & PAYMENT IN LIEU OF TAXES

ARTICLE 20. To determine whether the Town will vote that the income from sales of electricity and from servicing and jobbing during the ensuing fiscal year, together with the balance of operating cash in the Light Plant Fund, be expended without further appropriation under the direction and control of the Town Manager for the expenses of the Light Plant for that fiscal year, as defined in Mass. Gen. Laws c. 164, § 57; or for other plant extensions, enlargements, additions, renewals and reconstruction; and further, to authorize a transfer of \$451,500 or any other sum, from the Operating Fund of the Light Plant to be used by the Board of Assessors to reduce the tax levy for the fiscal year ending June 30, 2022; or take any other action relative thereto.

This article authorizes the Town Manager, as manager of the Light Plant, to expend the income received by the Light Plant from the sale of electricity along with other departmental income to be used for the purposes of operating the department for the fiscal year ending June 30, 2022. This is a routine annual action. Further, this article authorizes the transfer of \$451,500 from the operating fund of the Light Plant to the General Fund, an amount consistent with past years and designed to represent what a private utility would pay in property taxes. The amount is based on the Light Plant's sales revenue.

SOLID WASTE DISPOSAL FUND EXPENDITURES

ARTICLE 21. To determine whether the Town will vote that the income from user fees for solid waste disposal services, associated services, and jobbing services by Concord Public Works during the ensuing fiscal year, together with the balance of operating cash in the Solid Waste Disposal Fund, be expended without further appropriation under the direction and control of the Town Manager in accordance with the Motion passed under Article 27 of the 1989 Annual Town Meeting; or take any other action relative thereto.

Pursuant to Article 27 of the 1989 Annual Town Meeting, this article authorizes the Town Manager to use cash on hand in the Solid Waste Disposal Fund and user fee revenue from fiscal year ending June 30, 2022 to be used to operate the Town's "pay-as-you-throw" curbside solid waste and recycling collection and disposal program. The Program consists of two major components: curbside collection and disposal including recycling and Drop-Off Days; and the operation and maintenance of the Town's composting site including the former landfill. This has been a routine annual action.

SEWER SYSTEM EXPENDITURES

ARTICLE 22. To determine whether the Town will vote that the income from user fees, special service fees and jobbing services by the Water and Sewer Division of Concord Public Works during the ensuing fiscal year, together with the balance of operating cash in the Sewer Fund, be expended without further appropriation under the direction and control of the Town Manager in accordance with the Motion passed under Article 37 of the 1976 Annual Town Meeting; or take any other action relative thereto.

Pursuant to Article 37 of the 1976 Annual Town Meeting, this article authorizes the Town Manager to use cash on hand in the Sewer Fund and fiscal year 2022 revenue for the operation and maintenance and improvement of the Town's sewer system. The Sewer Fund is an enterprise fund similar to the Town's Water and Light Plant Funds. The entire cost of operations, maintenance, and capital replacement and renewal is funded by user fees. At the present time approximately one-third of Concord's residences and many businesses and institutions are connected to the Town's municipal sewer system. This has been a routine annual action.

SEWER IMPROVEMENT FUND EXPENDITURES

ARTICLE 23. To determine whether the Town will vote that the income from sewer improvement fees during the ensuing fiscal year, together with the balance of operating cash in the Sewer Improvement Fund, be expended without further appropriation under the direction and control of the Town Manager in accordance with the Motion passed under Article 25 of the 1989 Annual Town Meeting and applicable state enabling statutes, or take any other action relative thereto.

Pursuant to Article 25 of the 1989 Annual Town Meeting, this article authorizes the Town Manager to use cash on hand in the Sewer Improvement Fund (a sub-fund within the Sewer Fund) and fiscal year 2022 fees for constructing and expanding the Town's sewer lines and treatment facility capacities. Sewer improvement fees are charged to certain properties connecting to the sewer system. This has been a routine annual action.

WATER SYSTEM EXPENDITURES

ARTICLE 24. To determine whether the Town will vote that the income from user fees, special service fees, and jobbing services by the Water and Sewer Division of Concord Public Works during the ensuing fiscal year, together with the balance of operating cash in the Water Fund, be expended without further appropriation under the direction and control of the Town Manager in accordance with the Motion passed under Article 38 of the 1974 Annual Town Meeting; or take any other action relative thereto.

Pursuant to Article 38 of the 1974 Annual Town Meeting, this article authorizes the Town Manager to use cash on hand in the Water Fund and fiscal year 2022 revenue for the operation and maintenance and improvement of the Town's water system. Similar to the Town's Sewer and Light Plant Funds, the Water Fund is an enterprise fund. The entire cost of operations, maintenance, and capital replacement and renewal is funded by user fees. Almost all of Concord's residences and businesses/institutions are connected to the Town's municipal water system. This has been a routine annual action.

AUTHORIZE EXPENDITURE FROM PEG ACCESS & CABLE-RELATED FUND

ARTICLE 25. To determine whether the Town will vote to raise and appropriate, or transfer from the PEG Access and Cable-Related Fund the sum of \$500,646, or any other sum, to be expended during the fiscal year ending June 30, 2022 under the direction of the Town Manager for necessary and expedient cable-related purposes consistent with the Town’s license agreement with Comcast, or take any other action relative thereto.

The Town currently receives 4.8% of all revenue generated by Comcast from the company’s Concord customers. This article proposes that the revenue from Comcast received during calendar year 2021 be appropriated, to be used only for cable-related purposes in accordance with the Town’s license agreement, and that an additional \$110,023 available in the PEG Access and Cable-Related Fund be appropriated, of which \$102,800 shall be reserved for capital improvements needed to enhance PEG access services. PEG Access services are Public, Educational and Governmental local cable television channels. The fund balance as of July 1, 2020 was \$1,403,037.

BEEDE SWIM & FITNESS CENTER ENTERPRISE FUND EXPENDITURES

ARTICLE 26. To determine whether the Town will vote to appropriate the amount required for the total expenses of the Community Pool Enterprise Fund for the fiscal year ending June 30, 2022 for the operation of the Community Pool, in accordance with Mass. Gen. Laws c. 44, § 53F ½, to be expended under the direction of the Town Manager; or take any other action relative thereto.

The FY22 budget will be submitted by the Town Manager and reviewed at a public hearing of the Finance Committee on May 11, 2021.

MINUTEMAN REGIONAL TECHNICAL HIGH SCHOOL DISTRICT BUDGET

ARTICLE 27. To determine whether the Town will vote to raise and appropriate, or transfer from available funds, the sum of \$1,289,284, or any other sum, for the following necessary and expedient purposes of the Minuteman Regional Technical High School District for the fiscal year ending June 30, 2022, or take any other action relative thereto.

MINUTEMAN REGIONAL TECHNICAL HIGH SCHOOL DISTRICT BUDGET			
Department/Description	Fiscal 2020 Adopted	Fiscal 2021 Adopted	Superintendent's Proposed Budget & Fiscal 2022 Assessment*
Minuteman Regional High School Budget	\$ 22,768,830	\$ 25,502,946	\$ 27,640,588
Concord's Assessment	\$ 1,073,368	\$ 1,213,873	\$ 1,289,284

* Includes \$839,269 for Operations and \$450,015 for shared debt and capital (the shared debt and capital is comprised of \$378,019 for exempt debt and \$71,966 for capital).

This article provides Concord’s assessed share of the annual operating budget for the Minuteman Regional Technical High School District. Concord’s assessment increase is due to an increased enrollment share, and because of increased debt service due in FY22 for costs associated with the new high school building

project and athletic fields. Each of the member town assessments is calculated by a formula established pursuant to the regional agreement. Concord's enrollment at Minuteman was unchanged at 25 regular high school students and 4 post-secondary students. The formula for assessments relies in part upon a rolling 4-year average of enrollment for member communities.

CONCORD PUBLIC SCHOOLS BUDGET

ARTICLE 28. To determine whether the Town will vote to raise and appropriate, or transfer from available funds, the sum of \$41,708,424, or any other sum, for the following necessary and expedient purposes of the public schools of the Town for the fiscal year ending June 30, 2022, or take any other action relative thereto:

SCHEDULE A - PUBLIC SCHOOL BUDGET			
Department	Fiscal 2020 Adopted	Fiscal 2021 Adopted	Fiscal 2022 School Committee
Concord Public Schools Budget/Appropriation	\$39,390,163	\$40,777,193	\$41,708,424

This article provides the annual operating budget for the Concord Public Schools. The appropriation to be presented for Town Meeting approval of \$41,708,424 is at the Concord School Committee Adopted Budget level voted on March 16, 2021 and meets the Finance Committee budget guideline.

CONCORD PUBLIC SCHOOLS CAPITAL PROJECTS

ARTICLE 29. To determine whether the Town will vote to raise and appropriate, or transfer from available funds, or authorize the Town Treasurer with the approval of the Select Board to borrow money by the issuance of bonds or notes under the provisions of Mass. Gen. Laws c. 44, § 7 or 8, or any enabling authority, the sum of \$900,000, or any other sum, to be expended under the direction of the School Committee for remodeling, construction, reconstructing or making extraordinary repairs, including original equipment and related work at various Concord Public School buildings and facilities, and further that any premium received by the Town upon the sale of any bonds or notes approved by the vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Mass. Gen. Laws c. 44, § 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount, or take any other action relative thereto.

This article authorizes the Treasurer to borrow \$900,000 for a retrofit and/or replacement of broken Energy Recovery Units at Alcott Elementary School and Thoreau Elementary School, a phased in integrated playground at Thoreau Elementary School, carpet or tile replacement at the elementary schools, paving and sidewalk repairs at Ripley, engineering and partial install of roof top units at Ripley (as part of a Green Communities grant), and related work at various Concord Public School facilities. This borrowing is part of the Town Manager's five-year Capital Plan, with the debt service cost to be funded within the Levy Limit.

CONCORD-CARLISLE REGIONAL HIGH SCHOOL BUDGET

ARTICLE 30. To determine whether the Town will vote to raise and appropriate, or transfer from available funds, a sum of \$24,608,739, or any other sum, for the following necessary and expedient purposes of the Concord-Carlisle Regional School District for the fiscal year ending June 30, 2022, or take any other action relative thereto.

SCHEDULE A – CONCORD-CARLISLE REGIONAL HIGH SCHOOL BUDGET			
Department	Fiscal 2020 Adopted	Fiscal 2021 Adopted	Fiscal 2022 School Committee
Concord-Carlisle Regional High School Budget	\$34,687,733	\$34,958,922	\$35,759,374
Concord’s Assessment	\$23,344,987	\$23,747,968	24,608,739*

*includes \$21,367,553 assessment for operating budget and \$3,241,186 assessment for debt.

This article provides Concord’s share of the annual operating budget for the Concord-Carlisle Regional High School. The appropriation presented for Town Meeting approval is at the revised budget guideline set by the Finance Committee.

HOME RULE LEGISLATION AND BYLAW AMENDMENT
REGULATION OF FOSSIL FUEL INFRASTRUCTURE

ARTICLE 31. To determine whether the Town will authorize the Select Board to petition the General Court for special legislation substantially in the form below to establish the Town’s authority to regulate the use of fossil fuels in new construction as an important step in meeting the greenhouse gas emission reductions approved by Concord voters in Article 51 of the 2017 Town Meeting, and further to authorize the Select Board to approve amendments to the bill before enactment by the General Court that are within the scope of the general objectives of the petition:

AN ACT AUTHORIZING THE TOWN OF CONCORD
 TO ADOPT AND ENFORCE LOCAL REGULATIONS RESTRICTING
 NEW FOSSIL FUEL INFRASTRUCTURE IN CERTAIN CONSTRUCTION

SECTION 1. Notwithstanding chapter 40A, section 13 of chapter 142 of the General Laws, chapter 164 of the General Laws, the State Building Code, the Fuel or Gas Code, or any other general or special law or regulation to the contrary, the town of Concord is hereby authorized to adopt and further amend general or zoning by-laws that restrict new construction projects that do not qualify as fossil-fuel-free.

SECTION 2. Notwithstanding section 7 of chapter 40A of the General Laws, or any other general or special law or regulation to the contrary, the Building Inspector of the town of Concord, or their designee, shall be authorized to enforce restrictions on new building construction and major renovation projects that do not qualify as fossil-fuel-free, including through the withholding of building permits.

SECTION 3. As used in this act, the term “fossil-fuel-free” shall refer to construction that results in an entire building or an entire condominium unit that does not utilize coal, oil, natural gas other fuel hydrocarbons (including synthetic equivalents), or other fossil fuels in support of its operation after construction.

SECTION 4. This act shall take effect upon its passage. Any bylaw approved by Concord Town Meeting that is consistent with Sections 1 through 3 of this act, including, without limitation, a bylaw adopted by the 2021 Concord Annual Town Meeting by affirmative vote on Article 31 thereof, is hereby ratified.

SECTION 5. If any provision or section of this act is invalidated, the remainder shall survive in full force and effect.

And further, to determine whether the Town will vote to establish a new general bylaw prohibiting or otherwise regulating the installation of fossil fuel infrastructure in new construction projects in Concord, and to set forth the terms and scope of such prohibition, including exemptions or waivers thereto, as set forth below:

**PROHIBITION ON THE EXPANSION OF
FOSSIL FUEL INFRASTRUCTURE FOR NEW CONSTRUCTION**

1. Purpose

This Bylaw is adopted by the Town of Concord to protect the health, safety and welfare of the inhabitants of the town from the effects of air pollution, including greenhouse gas emissions that are contributing to climate change, and from fuel leaks and explosions that threaten the Town and its inhabitants.

2. Definitions

For the purposes of this bylaw, the following definitions shall apply:

“Building” shall have the same meaning as set forth in Section 1.3.4 of the Concord Zoning Bylaw, provided that the pertinent structure is or will be furnished with a heating or hot water system.

“Effective Date” shall mean December 1, 2022, or six months following the date by which the Town is authorized by the Massachusetts General Court to regulate fossil fuel infrastructure, whichever is later.

“New Building” shall mean any new construction that will require heating or cooling and that is associated with a valid building permit application on or after the effective date of this bylaw, including but not limited to, construction (a) on a vacant lot, (b) to replace a demolished building, or (c) of a new accessory building constructed on an existing residential or commercial property.

“On-Site Fossil Fuel Infrastructure” shall mean piping for fuel gas, fuel oil, or other fuel hydrocarbons, including synthetic equivalent that is in a building, in connection with a building, or otherwise within the property lines of premises, extending from a supply tank or from the point of delivery behind a gas meter (customer-side of gas meter).

3. Applicability and Exemptions

3.1. On and after the Effective Date, no building permit shall be issued by the Town for the construction of New Buildings or that include the installation of new On-Site Fossil Fuel Infrastructure subject to this Chapter.

3.2. The provisions of this bylaw shall not apply to (i) the development of new affordable housing, as defined in Mass. Gen. Laws c. 184, § 26; (ii) to cooking stoves and ovens used in restaurants or commercial kitchens; (iii) any fossil fuel infrastructure the exclusive purpose of which is to fuel backup electrical generators; (iv) public utilities, their operations, or installations other than in the Buildings constructed by others.

3.3. The requirements of this article shall not apply to the piping required to produce potable or domestic hot water from centralized hot water systems in buildings with building floor areas of at least 10,000 square feet, provided that the Engineer of Record certifies that no commercially available electric hot water heater exists that could meet the required hot water demand for less than 150% of installation or operational costs, compared to a conventional fossil-fuel hot water system.

4. Administration

4.1. Enforcement

The Building and Inspections Department is hereby authorized to enforce the provisions of this bylaw.

5.2 Appeal

Any applicant who is aggrieved by a denial of a building permit, in whole or part, in connection with this bylaw, may appeal to the board or committee designated by the Town Manager to hear and resolve such appeals within 20 days from the date of denial.

6. Severability

Each provision of this bylaw shall be construed as separate to the extent that if any section, sentence, clause or phrase is held to be invalid for any reason, the remainder of the by-law shall continue in full force and effect.

or take any other action relative thereto.

The purpose of this article is to protect the health, safety and welfare of Town residents from the effects of air pollution, including greenhouse gas emissions that are contributing to climate change. It is also the next step in Concord's strategy to meet the goals of its Climate Action and Resiliency Plan. This article seeks Town Meeting approval to both establish a new Town Bylaw that would require that all new construction be fossil fuel free and further request Home Rule Legislation for the authority to implement the bylaw. The bylaw includes several exemptions; for example, affordable housing and the use of backup generators. It also states that an applicant who is aggrieved by a denial of a building permit, in whole or part, in connection with this bylaw, may appeal to the board or committee designated by the Town Manager to hear and resolve such appeals.

HISTORIC DISTRICTS MAP AMENDMENT – MAIN STREET HISTORIC DISTRICT

ARTICLE 32. To determine whether the Town will vote to extend the Main Street Historic District southward to add two properties comprised of 19,578 square feet, more or less, and the buildings located at 21 Thoreau St. (known as Assessor Parcel #0783) and 29-31 Thoreau Street (known as Assessor Parcel #0782), and to amend the map on file in the office of the Town Clerk entitled “Historic Districts, Town of Concord” accordingly, effective July 1, 2021, or take any other action thereto.



The current property owners of 21 Thoreau Street and 29-31 Thoreau Street have requested that their properties be added to the Main Street Historic District. The house at 21 Thoreau Street was constructed around 1862 on the property of 252 Main Street, and was moved in 1891 or 1892 to its current location. The house at 29-31 Thoreau Street was constructed around 1843 as a double cottage and owned for many years by the Gleason family.

DEMOLITION REVIEW BYLAW AMENDMENT

ARTICLE 33. To determine whether the Town will vote to amend Sections 2.7, 2.9, 3.1, 3.2, 3.5, and 6.1 of the **Demolition Review Bylaw** so that the following Sections read as follows (*changes are shown in bold italics and strikeout for emphasis only*), or take any action relative thereto:

2.7 “Historically Significant Building or Structure”: Any building or structure which is ~~in whole or in part built before 1941~~ and:

(1) is listed on or within an area listed on the National Register of Historic Places, or listed on or is within an area listed on the State Register of Historic Places; or,

(2) is included in Concord’s Survey of Historical and Architectural Resources.; **or,**

(3) has been determined by the CHC or its designee to be a historically significant building after a finding that it is:

a) associated with one or more historic persons or events, or with the architectural, cultural, political, economic or social history of the Town of Concord, the Commonwealth of Massachusetts or the United States of America; or,

b) historically or architecturally important by reason of period, style, method of building construction or association with a particular architect or builder, either by itself or in the context of a group of buildings or structures; or,

c) located within one hundred fifty (150) feet of the boundary line of any federal or local historic district and is similar to the buildings or structures located in such district in its architecture or historic uses or otherwise contributes to the historic landscape of such district.

2.9 “One Year Delay period” - the 12-month period dating from the ~~submission of an application for demolition review~~ **determination by the CHC that the building or structure is Preferably Preserved.**

Section 3. Procedure

3.1 No demolition permit for a building or structure which is in whole or in part ~~built before 1941~~ **fifty (50) years or older** shall be issued by the Building Commissioner except in conformity with the provisions of this bylaw, as well as with any other applicable law, statute, bylaw or regulation.

3.2 If any applicant, or the owner of the building or structure if different from the applicant, seeks to demolish a building or structure which is in whole or in part ~~built before 1941~~ **fifty (50) years or older**, the owner of the building or structure shall file a Demolition Review Application with the CHC for a determination as to whether the building or structure is Historically Significant. The Application shall include the following information: (1) a plot plan of the property showing the structure(s) proposed to be demolished; (2) photographs of all existing façade elevations of the building or structure to be demolished; and, (3) a description of the proposed plans for demolition and the reason(s) therefore. The date that

the CHC receives all of the above information shall be stamped on the information received and shall be considered the submission date.

3.5 Upon a determination that the building or structure which is the subject of an application for a demolition permit is Preferably Preserved, the CHC shall give written notice of the determination to the Building Commissioner and to the owner/applicant for the demolition permit. For any property determined to be Preferably Preserved:

(1) No demolition permit shall be issued for the total demolition of a building or structure found Preferably Preserved until one (1) year after the ~~submission of an application for demolition review~~ **determination that such building or structure is Preferably Preserved**. The CHC has the authority to waive all or part of the One Year Delay period if the applicant for the Demolition Permit: (a) has made bona fide, reasonable and unsuccessful efforts to locate a purchaser for the building or structure who is willing to preserve, rehabilitate or restore the building or structure; and/or, (b) has agreed to accept a demolition permit on conditions specified by the CHC.

(2) Once the One Year Delay is waived or expired, the applicant shall have two (2) years from the date of the expiration of the delay in which to act upon a demolition permit. No demolition permit shall be issued for the same building or structure after the expiration of this two (2) year period without a new Demolition Review.

Section 6. Enforcement and Remedies

6.1 The CHC and/or the Building Commissioner are authorized to request that the Town Manager, with the approval of the Select Board, institute any and all actions and proceedings, in law or in equity, as they may deem necessary and appropriate to obtain compliance with the requirements of this bylaw or to prevent a threatened violation thereof.

The Historical Commission is proposing amendments to the Demolition Review Bylaw, which was first adopted by Annual Town Meeting in 2016. The amendments include revising the definition of "Historically Significant Building or Structure," changing the date on which a property becomes subject to the bylaw to a rolling 50 years or older to better align with the federal criteria set forth by the Secretary of the Interior; and changing the timeframe in which a demolition delay begins following a determination by the Commission.

COMMUNITY PRESERVATION COMMITTEE APPROPRIATION RECOMMENDATIONS

ARTICLE 34. To determine whether the Town will vote to appropriate the sum of \$1,769,891, or any other sum, from the Concord Community Preservation Fund, of which up to \$44,172 shall be appropriated from the prior year undesignated fund balance as of July 1, 2020; and up to \$1,725,719 shall be appropriated from projected Fiscal Year 2022 Fund Revenues, in accordance with Mass. Gen. Laws c. 44B to be expended under the direction of the Town Manager as follows, or take any other action relative thereto:

Item	Project/Description	Category	Prior Year Fund Balance	FY22 CPA Fund Revenues	Total Amount Recommended
A	Town of Concord - Housing Production Plan Update	Community Housing		\$30,000	\$30,000

B	Town of Concord - Regional Housing Services Program	Community Housing		\$25,000	\$25,000
C	Concord Housing Development Corporation - Affordable Housing Buydown	Community Housing	\$33,880	\$200,000	\$233,880
D	Saalfeld/Town of Concord - Emerson Field Flagpole	Historic Preservation		\$14,250	\$14,250
E	Concord Home for the Aged - 110 Walden St. Preservation Phase 3	Historic Preservation		\$185,000	\$185,000
F	Concord Masonic Corporation - 58 Monument Sq. Roof Replacement and Historic Structures Report	Historic Preservation	\$10,292	\$96,969	\$107,261
G	Trustees of Parish Donations, First Parish Church - Repair, Stabilize and Renovate Wright Tavern	Historic Preservation		\$260,000	\$260,000
H	Town of Concord NRC - Chamberlin Park Bridge Survey and Permitting	Open Space		\$35,000	\$35,000
I	Town of Concord NRC - Emerson Conservation Restriction	Open Space		\$210,000	\$210,000
J	Town of Concord - Wheeler Harrington House and Land	Historic Preservation		\$10,000	\$20,000
		Open Space		\$10,000	
K	Town of Concord - White Pond Beach Improvements	Open Space		\$150,000	\$300,000
		Recreation		\$150,000	
L	Town of Concord - Bruce Freeman Rail Trail	Open Space		\$12,500	\$25,000
		Recreation		\$12,500	
M	Town of Concord NRC - Warner's Pond Dredging	Open Space		\$125,000	\$250,000
		Recreation		\$125,000	
N	Town of Concord NRC - Old Rifle Range Survey and Permitting	Open Space		\$17,250	\$34,500
		Recreation		\$17,250	
O	Staff and Technical Support	Administration		\$40,000	\$40,000
			\$44,172	\$1,725,719	\$1,769,891

This article authorizes the appropriation of funds from the Community Preservation Fund for the completion of specific projects as listed in the above chart and allowed under the Community Preservation Act. These projects will expend a total of \$288,880 for Community Housing, \$576,511 for Historic Preservation, \$559,750 for Open Space, \$304,750 for Recreation, and \$40,000 for Administration. Town Meeting may reduce or reject but may not increase the appropriation from the Community Preservation Fund for any item proposed by the Committee.

GENERAL BYLAW AMENDMENT - TREE PRESERVATION BYLAW

ARTICLE 35. To determine whether the Town will vote to amend the Tree Preservation Bylaw Section 5.4(c), Section 5.5(a) and Section 5.5(b) so that the Sections read as follows (*changes are shown in bold italics for emphasis only*), or take any other action relative thereto:

5.4 Plan Review and Permit Issuance:

(c) Re-Submittal: If demolition or construction has not commenced within twelve (12) months of the date that a Tree Protection & Mitigation Plan was submitted for a property, or if removal of a previously unidentified Protected Tree is necessary during the course of construction, an amended Tree Protection & Mitigation Plan shall be submitted identifying any changes from the previous plan and associated mitigation measures. ***If demolition and/or construction is not completed within 12 months from the Reviewing Agent's initial inspection date, an application for a permit extension and re-inspection fee shall be submitted. Additional permit extension applications and re-inspection fees shall be submitted every 12 months thereafter until demolition and construction is completed.***

5.5 Maintenance of Protected and Replanted Trees:

(a) Protected Trees: Each Protected Tree retained shall be maintained in good health for a period of no less than twenty-four (24) months from the date of Final Inspection, or issuance of a Certificate of Occupancy if applicable. Should such tree die or significantly decline in the opinion of the Reviewing Agent within this twenty-four (24) month period, the owner of the property shall be required to provide mitigation consistent with the requirements for the removal of a Protected Tree as contained herein within nine (9) months from said determination. ***If an invasive tree is to remain on the property within setback areas, it must be protected to the same degree as a Protected Tree to avoid damage to the tree so that it does not become a hazard to persons or property, and to avoid further infestation of the invasive species.***

(b) Replanted Trees: All new trees planted to mitigate the removal of Protected Tree(s) shall be maintained in good health for a period of no less than twenty-four (24) months from the date of planting. Should such tree die within this twenty-four (24) month period, the owner of the property shall be responsible for replacing the tree with a tree equal to or greater than the size of the original Replanted Tree at installation; such replacement tree shall be planted within nine (9) months of the death or serious decline of the original Replanted Tree. ***Tree planting and transplanting shall adhere to the most current American National Standards Institute (ANSI) A300 (Part 6) Tree, Shrub, and Other Woody Plant Management - Standard Practices (Planting and Transplanting).***

In 2019, the Town hired an outside consultant to act as the Town's Reviewing Agent for the Tree Preservation Bylaw. The consultant has recommend changes to the Bylaw to address the following issues: 1) Some construction projects that take longer than a year may disrupt or damage the required tree protection measures and it is recommended that a re-inspection of the tree protection measures be required; 2) Many property owners wish to preserve as many trees as possible on their property even if they are invasive so these trees should also have tree protection measures installed because damage to these trees could cause them to decline or die and become a hazard, and; 3) Including the ANSI standards helps to ensure the long-term survival of any required tree planting and/or transplanting.

**ZONING BYLAW AMENDMENT - DEFINITIONS, ZONING MAP & FLOOD PLAIN
CONSERVANCY DISTRICT**

ARTICLE 36. To determine whether the Town will vote to amend the **Zoning Bylaw Section 1.3 Definitions, Section 2.2 Zoning Map Flood Plain Conservancy District and Section 7.2 Flood Plain Conservancy District** so that the following Sections read as follows

(changes are shown in ~~strikeout~~, **bold italics** and **bold underline** for emphasis only), or take any other action relative thereto:

1.3 Definitions

1.3.25 *Structure*: A combination of materials assembled at a fixed location to give support or shelter, such as a building, framework, retaining wall, tent, reviewing stand, platform, bin, fence, sign, flagpole, recreational tramway, mast for radio antenna, ***a gas or liquid storage tank that is principally above ground, manufactured home, or the like.*** The word "structure" shall be construed, where the context requires, as though followed by the words "or part or parts thereof."

2.2 Zoning Map

~~***Floodplain*** Conservancy District, Town of Concord, April 2019 (Scale 1"=1000' consisting of a single sheet). The general boundaries of the Flood Plain Conservancy District includes all special flood hazard areas within the Town of Concord designated as Zone A, AE and AH, on the Middlesex County Flood Insurance Rate Maps (FIRMs) issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. The map panels of the Middlesex County FIRM that are wholly or partially within the Town of Concord are panel numbers 25017C0244F, 25017C0263F, 25017C0264F, 25017C0356F, 25017C0357F, 25017C0358F, 25017C0359F, 25017C0366F, 25017C0367F, 25017C0376F, 25017C0377F, 25017C0378F, 25017C0379F, 25017C0381F, 25017C0383F, 25017C0386F and 25017C0387F dated July 7, 2014, with panels 25017C0378F and 25017C0379F revised by Letter of Map Revision dated August 14, 2015 and panels 25017C0264F, 25017C0376F, 25017C0377F, 25017C0378F, and 25017C0379F revised by Letter of Map Revision dated February 9, 2018. The exact boundaries of the District may be defined by the 100-year base flood elevations shown on the FIRMs and further defined by the Middlesex County Flood Insurance Study (FIS) report dated July 7, 2014 and Letters of Map Revision dated August 14, 2015 and February 9, 2018. The FIRM and FIS report are incorporated herein by reference and are on file with the Town Clerk.~~

The Floodplain Conservancy District is an overlay district that includes all special flood hazard areas within the Town of Concord designated as Zone A, AE, or AH on the Middlesex County Flood Insurance Rate Map (FIRM) dated July 6, 2016 issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. The exact boundaries of the District is defined by the 1%-chance base flood elevations shown on the FIRM and further defined by the Middlesex County Flood Insurance Study (FIS) report dated July 6, 2016. The FIRM and FIS report are incorporated herein by reference and are on file with the Department of Planning & Land Management and Public Works Engineering Division.

7.2 Floodplain Conservancy District

7.2.1 *Definitions. For the purpose of this Section, the following definitions shall apply:*

7.2.1.1 ***Floodplain***: All flood storage areas along the Concord, Sudbury and Assabet Rivers and their tributaries as designated on the "***Floodplain*** Conservancy District" Map ***as approved by the Town*** and all special flood hazard areas designated on the Middlesex County Flood Insurance Rate Maps as Zone A, AE, AH.

7.2.1.2 *Floodway*: The channel of the watercourse and those portions of the adjoining flood plain which are reasonably required to carry and discharge the base flood.—***The channel of the river, creek or other watercourse and the adjacent land areas that***

must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height.

~~7.2.1.3 Floodway data: In Zone A, AE, AH, and along watercourses that have not had a regulatory floodway designated the best available Federal, State, local and other floodway data shall be used to prohibit encroachments in floodways which would result in any increase in flood levels within the community during the occurrence of the base flood discharge.~~

~~7.2.1.4 Base flood: A flood known to have occurred in the Town with a frequency of once in one hundred (100) years and reasonably characteristic of what can be expected to occur on a particular stream.~~

~~7.2.1.5 Base flood elevation data: Base flood elevation data is required for subdivision proposals or other developments on parcels greater than 50 lots or 5 acres, whichever is the lesser, within unnumbered A zones.~~

~~7.2.1.6 Lowest floor: The lowest floor of the lowest enclosed area of a building.~~

~~7.2.1.7 Water surface elevation: The height in relation to the North American Vertical Datum (NAVD) of 1988 of floods of various magnitudes and frequencies in the flood plains of riverine areas.~~

7.2.1.3 Compensatory Storage: A new, excavated storage volume not previously used for flood storage compensating for the amount of storage, up to and including the 100-year flood elevation, which would be displaced by the proposed project.

7.2.1.4 Development: Any human-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials.

7.2.1.5 Functionally Dependent Use: A use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and shipbuilding and ship repair facilities, but does not include long-term storage or related manufacturing facilities.

7.2.1.6 Highest Adjacent Grade: The highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

7.2.1.7 Historic Structure: Any structure that is:

(a) Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;

(b) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a

district preliminarily determined by the Secretary to qualify as a registered historic district;

(c) Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or

(d) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:

(1) By an approved state program as determined by the Secretary of the Interior or

(2) Directly by the Secretary of the Interior in states without approved programs.

7.2.1.8 New Construction: *Structures for which the start of construction commenced on or after the effective date of the first floodplain management code, regulation, ordinance, or standard adopted by the authority having jurisdiction, including any subsequent improvements to such structures. New construction includes work determined to be substantial improvement.*

7.2.1.9 Recreational Vehicle: *A vehicle that is:*

(a) Built on a single chassis;

(b) 400 square feet or less when measured at the largest horizontal projection;

(c) Designed to be self-propelled or permanently towable by a light duty truck; and

(d) Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

7.2.1.10: Special Flood Hazard Area: *The land area subject to flood hazards and shown on a Flood Insurance Rate Map or other flood hazard map as Zone A, AE, or AH.*

7.2.1.11 Start of Construction: *The date of issuance of the permit for new construction and substantial improvements to existing structures, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement or other improvement is within 180 days after the date of issuance. The actual start of construction means the first placement of permanent construction of a building (including a manufactured home) on a site, such as the pouring of a slab or footings, installation of pilings or construction of columns.*

Permanent construction does not include land preparation (such as clearing, excavation, grading or filling), the installation of streets or walkways, or the erection of temporary forms. For a substantial improvement, the actual "start of construction" means the first alteration of any wall, ceiling, floor or other structural part of a building, whether or not that alteration affects the external dimensions of the building

7.2.1.12 Substantial Repair of a Foundation: *When work to repair or replace a foundation results in the repair or replacement of a portion of the foundation with a perimeter along the base of the foundation that equals or exceeds 50% of the perimeter of the base of the foundation measured in linear feet, or repair or*

replacement of 50% of the piles, columns or piers of a pile, column or pier supported foundation, the Building Commissioner shall determine it to be substantial repair of a foundation. Applications determined by the Building Commissioner to constitute substantial repair of a foundation shall require all existing portions of the entire building or structure to meet the requirements of 780 CMR.

7.2.1.13 Variance: A grant of relief from the terms of a floodplain management regulation.

7.2.1.14 Violation: The failure of a structure or other development to be fully compliant with the community's flood plain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required in §60.3(b)(5), (c)(4), (c)(10), (d)(3), (e)(2), (e)(4), or (e)(5) is presumed to be in violation until such time as that documentation is provided.

7.2.2 Purpose.

7.2.2.1 To protect persons and property against the hazards of flood water inundation by assuring the continuation of the natural flow pattern of the rivers and those portions of their tributaries located within the **Floodplain** Conservancy District within the Town and by preserving natural floodwater storage areas;

7.2.2.2 To maintain the quality and level of the groundwater table and water recharge areas for existing or potential water supplies; and

7.2.2.3 To protect the Town against unsuitable use or development of areas subject to flooding;-

7.2.2.4 To prevent new hazards to emergency response officials;

7.2.2.5 To prevent the occurrence of public emergencies resulting from water quality, contamination, and pollution due to flooding;

7.2.2.6 To avoid the loss of utility services which if damaged by flooding would disrupt or shut down the utility network and impact regions of the community beyond the site of flooding; and

7.2.2.7 To eliminate costs associated with the response to and cleanup of flooding conditions.

7.2.3 Standards.

7.2.3.1 Within Zone AH on the FIRM, adequate drainage paths must be provided around structures on slopes, to guide floodwaters around and away from proposed structures.

~~7.2.3.2 In Zone AE, along watercourses that have a regulatory floodway within the Town of Concord designated on the Middlesex County FIRM, encroachments are prohibited in the regulatory floodway which would result in any increase in flood levels within the community during the occurrence of the base flood discharge.~~ **In Zone A, AE, AH, and along**

watercourses that have not had a regulatory floodway designated, the best available Federal, State, local and other floodway data shall be used to prohibit encroachments in floodways, which would result in any increase in flood levels within the community during the occurrence of the base flood discharge.

7.2.3.3 All site plan, ***special permit and subdivision*** proposals shall be designed to assure that: a) such proposals minimize flood damage; b) all public utilities and facilities are located and constructed to minimize or eliminate flood damage; and, c) adequate drainage is provided to reduce exposure to flood hazards.

7.2.3.4 In Zone AE, along watercourses that have a regulatory floodway designated on the Town's FIRM Map, encroachments are prohibited in the regulatory floodway which would result in any increase in flood levels within the community during the occurrence of the base flood discharge.

7.2.3.5 All recreational vehicles to be placed on a site must be elevated and anchored in accordance with the Zone's regulations for foundation and elevation requirements or be on the site for less than 180 consecutive days or be fully licensed and highway ready.

7.2.4 *Uses permitted without a Special Permit from review by the Board.* The following uses are permitted within the ***Floodplain*** Conservancy District:

7.2.4.1 Wildlife management, boating, fishing and hunting where otherwise legally permitted;

7.2.4.2 Construction and maintenance of at-grade sidewalks, duckwalks, bicycle, equestrian and foot paths or bridges, and unpaved recreation areas which do not alter the existing topography;

7.2.4.3 Flower and vegetable gardens, lawns, pastures, soil conservation, forestry, grazing and farming, including nurseries, truck gardening and harvesting of crops;

7.2.4.4 Construction and maintenance of public and private water supplies, and maintenance or improvement of ponds, ditches, and other water bodies;

7.2.4.5 Construction and maintenance of at-grade roads, driveways, utilities and other associated roadway facilities when access to land which is not situated in the ***Floodplain*** Conservancy District is not possible because of ownership patterns or the provisions of the Subdivision Rules and Regulations of the Planning Board;

7.2.4.6 Construction and improvements of public sewers, including accessory facilities used for their operation and maintenance, and improvements to existing roads and systems used in the service of the public, including drainage, electric power (including conversion to underground facilities), gas, telephone, telegraph and other telecommunication devices; and

7.2.4.7 Repairs to septic disposal systems (SDS), including leaching facilities, but excluding any expansion of SDS capacity beyond the minimum design flow for the existing use of the property as required by applicable Board of Health regulations, ***and***;

7.2.4.8 Any use permitted in the underlying district in which the land is situated, subject to the same use and development restrictions as may otherwise apply thereto, provided that the land designated as being within the **Floodplain** Conservancy District is found to be not, in fact, subject to flooding through a Letter of Map Amendment, Letter of Map Revision or physical map revision submitted to and approved by the Federal Emergency Management Agency.

7.2.5 *Uses permitted subject to review by the Board.* The following uses may be permitted by the Board after notice and a public hearing:

7.2.5.1 Any use permitted in the underlying district in which the land is situated, subject to the same use and development regulations as may otherwise apply thereto, whether by right or by special permit, provided that all development, including structural and non-structural activities, are in compliance with this bylaw and with other State regulations, **including new construction or changes to existing buildings, placement of manufactured homes, placement of agricultural facilities, fences, sheds or storage facilities, drilling, mining, paving and any other development that might increase flooding or adversely impact flood risks to other properties.**

7.2.6 *Procedure for review by the Board.*

7.2.6.1 Any person who desires to use land within the **Floodplain** Conservancy District for a use permitted subject to review by the Board shall submit a written application for a special permit to the Board, with copies to the Planning Board and Natural Resources Commission. Each such application shall be accompanied by the following submissions:

- (a) A written statement detailing the proposed work, the history of flooding at the subject premises and the calculations of the volume of water which will be displaced prepared by a registered professional engineer or a registered land surveyor;
- (b) Development plans, including specific topographic details within the **floodplain**, meeting, to the extent applicable, the requirements set forth for a definitive plan in the Subdivision Rules and Regulations of the Planning Board, ~~and~~; **For subdivisions or other developments greater than 50 lots or 5 acres (whichever is less), technical data to determine base flood elevations shall be provided for each developable parcel shown on the design plans;**
- (c) **Plans showing compensatory storage at a 1.5:1 ratio for floodplain displaced by the proposed project, prepared by a registered professional engineer, detailed in tabular format, in 1-foot incremental elevations of fill and storage volumes in cubic feet, with cut and fill areas shown on a plan. The 1.5:1 Compensatory storage ratio does not need to be obtained at each 1-foot increment and may be obtained as a total over the floodplain area, but a minimum of 1:1 ratio shall be maintained at all 1-foot increments;**
- (d) ***In A Zones, in the absence of FEMA BFE data and floodway data, the Board will obtain, review and reasonably utilize base flood elevation and floodway data available from a Federal, State, or other source as criteria for requiring new construction, substantial improvements, or other development in Zone A as the basis for elevating residential structures to or above base flood level, for flood proofing or elevating nonresidential structures to be built to or above base flood level, and for prohibiting encroachments in floodways, and;***

(ee) In the case of any proposed alteration or relocation of a watercourse, ***copies of the submission shall be provided to*** the following agencies shall also be notified:

- ~~Town of Sudbury; Town Manager, 278 Old Sudbury Road, Sudbury, MA 01776~~
- ~~Town of Acton; Town Manager, 472 Main Street, Acton, MA 01720~~
- ~~Town of Maynard; Town Administrator, 195 Main Street, Maynard, MA 01754~~
- ~~Town of Bedford; Town Manager, 10 Mudge Way, Bedford, MA 01730~~
- ~~Town of Lincoln; Town Administrator, 16 Lincoln Road, Lincoln, MA 01773~~
- ~~Town of Wayland; Town Administrator, 41 Cochituate Road, Wayland, MA 01778~~
- ***The Town Manager or Administrator in the Towns of Sudbury, Acton, Maynard, Bedford, Lincoln and Wayland.***
- NFIP State Coordinator, Massachusetts Department of Conservation and Recreation, 251 Causeway Street, Suite 600-700, Boston, MA 02114-2104
- NFIP Program Specialist, Federal Emergency Management Agency, Region I, 99 High Street, 6th Floor, Boston, MA 02110; and,

(fe) Such additional information as the Board may require.

7.2.6.2 The Planning Board and Natural Resources Commission shall submit to the Board written recommendations including at least:

- (a) An evaluation of the proposed use, including its probable effect or impact upon the Town's water supply, the quality of water in the area, the natural flow pattern of watercourses, nearby or pertinent floodwater storage areas or other areas subject to seasonal or periodic flooding and the general health, safety and welfare of the inhabitants of the Town; and
- (b) A recommendation as to whether the special permit should be granted and whether any restrictions should be imposed upon the proposed use as a condition of such permit.

7.2.6.3 Compensatory storage shall be provided as specified in Section 7.2.6.1(c) for all flood storage volume that will be displaced by the proposed project within the 100-year floodplain. Such compensatory volume shall have an unrestricted hydraulic connection to the same waterway or water body. Further, with respect to waterways, such compensatory volume shall be provided within the same reach of the river, stream or creek.

Work within the 100-year floodplain, including that work required to provide the above-specified compensatory storage, shall not restrict flows so as to cause an increase in flood stage or velocity.

The Board may allow a decrease in the required compensatory flood storage to a ratio of 1:1 based upon a recommendation of the Natural Resources Commission and a finding that the reduction in the compensatory flood storage allows for an overall improvement to the site, such as reducing the volume of structure in the floodplain, improving stormwater management, or improving the natural environment.

If a special permit is granted, the Board shall impose such conditions and safeguards as public safety, welfare and convenience may require. The Board shall give due consideration to the reports of the Planning Board and Natural Resources Commission and, where the decision of the Board differs from the recommendations of either, the reasons therefor shall be stated in writing.

7.2.7 Disclaimer of liability. The degree of flood protection required by this Bylaw is considered reasonable, but does not imply total flood protection.

7.2.8 Designation of Community Floodplain Administrator. The Building Commissioner is hereby designated as the official Floodplain Administrator for the Town.

7.2.9 Requirement to submit new technical data

If the Town acquires data that changes the base flood elevation in the FEMA mapped Special Flood Hazard Areas, the Town will, within 6 months, notify FEMA of these changes by submitting the technical or scientific data that supports the change(s.) Notification shall be submitted to:

- **FEMA Region I Risk Analysis Branch Chief, 99 High St., 6th floor, Boston, MA 02110**
- **Massachusetts NFIP State Coordinator, MA Dept. of Conservation & Recreation, 251 Causeway Street, Boston, MA 02114**

7.2.10 Variances to building code floodplain standards

The Building Commissioner will request from the State Building Code Appeals Board a written or audible copy of the portion of the hearing related to the variance, and will maintain this record in the Town's files.

The Building Commissioner shall also issue a letter to the property owner regarding potential impacts to the annual premiums for the flood insurance policy covering that property, in writing over the signature of a Town official that (i) the issuance of a variance to construct a structure below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage and (ii) such construction below the base flood level increases risks to life and property.

Such notification shall be maintained with the record of all variance actions for the referenced development.

7.2.11 Variances to local Zoning Bylaws related to community compliance with the National Flood Insurance Program (NFIP)

7.2.11.1 A variance from Section 7.2 must meet the requirements set out by State law, and may only be granted if:

- (a) Good and sufficient cause and exceptional non-financial hardship exist;**
- (b) The variance will not result in additional threats to public safety, extraordinary public expense, or fraud or victimization of the public; and**
- (c) The variance is the minimum action necessary to afford relief.**

7.2.11.2 Variances shall not be issued within any designated regulatory floodway if any increase in flood levels during the base flood discharge would result.

7.2.11.3 Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.

7.2.12 Requirement that all necessary permits have been obtained

Prior to the commencement of any development within the Floodplain Conservancy District, the applicant shall obtain all local, state and federal permits that will be necessary in order to carry out the proposed development and shall submit a completed checklist to the Building Commissioner demonstrating that all necessary permits have been acquired.

The State has issued a Model Floodplain Bylaw for all communities in the National Flood Insurance Program (NFIP). This Model Bylaw includes all of the requirements for NFIP communities—requirements that are not found in other state codes such as the building code or Wetlands Protection Act. These requirements are not new, but have been in place under the NFIP for decades. For various reasons, Massachusetts communities have not previously been required to adopt all of the NFIP requirements as local bylaws or ordinances and this Model Bylaw is to bring all NFIP communities all into compliance. FEMA will no longer accept local codes that are lacking these mandatory NFIP requirements. Some of the items in the Model Bylaw are already contained in the Town's Bylaw. The amendments shown in **Bold Italics** will incorporate all of the other required items so that the Town stays in compliance with the NFIP, which allows residents and business owners to purchase flood insurance. The Model Bylaw also incorporates the requirement that for any work that proposes filling a portion of the 100-year floodplain by either earth or a structure, an equal area (1:1 ratio) of compensatory flood storage is required elsewhere on the site. However, since the late 1970s, the Town of Concord has had a policy that compensatory flood storage shall be provided at a 1.5:1 ratio. This was to ensure that any filling of the 100-year floodplain was adequately provided for in case the surveying, engineering and grading required to create the compensatory flood storage was not accurate and flooding occurred upstream and/or on adjacent properties. Although surveying, engineering and grading techniques have become more accurate, the Planning Board believes the requirement for 1.5:1 ratio is a policy that also addresses the effects of climate change and should be formally incorporated into the Bylaw. These amendments are shown in **Bold Underline**.

ZONING BYLAW AMENDMENT - TABLE IV MINIMUM PARKING

ARTICLE 37. To determine whether the Town will vote to amend the **Zoning Bylaw Section 7.7.2.1 Table IV Minimum Parking Business Uses – Restaurant** to add the following sentence at the end so that it reads as follows (*changes are shown in bold italics for emphasis only*) or take any other action relative thereto:

Business Uses:

Restaurant One (1) space per three (3) seats rated capacity (***excluding seasonal outdoor seating***), plus one (1) space per employee on the largest shift.

During 2020, with indoor capacity for restaurants limited due to the pandemic, dining outdoors was a welcome alternative that helped support economic vitality in the Town's village centers. Given the declared 'State of Emergency', the Select Board and Town Manager waived parking requirements for outdoor seating so restaurants were not required to seek such waiver from the Zoning Board of Appeals. There was positive feedback about this outdoor dining opportunity and its contribution to the overall customer experience. While parking remains a concern for many business and property owners, allowing seasonal outdoor seating for restaurant owners without additional parking requirements gives added flexibility in managing existing staff and meeting the needs of their patrons without expanding operations. If additional staff is required, additional parking will also be required. Currently, many restaurants are operating with a Special Permit for relief from parking due to site limitations. This Zoning Bylaw amendment will formalize this relief

and allow restaurants to provide outdoor service during the spring/summer/fall without obtaining a waiver from the Zoning Board of Appeals for the required parking. Any additional outdoor seating must still meet all public health codes and ADA requirements and would require approval before it can be added to a restaurant premises.

ZONING BYLAW AMENDMENT - TWO-FAMILY OR ADDITIONAL DWELLING UNIT

ARTICLE 38. To determine whether the Town will vote to amend the **Zoning Bylaw Section 4.2.2.1 Two-family or additional dwelling unit** to add a new paragraph so that the Section reads as follows (*changes are shown in bold italics for emphasis only*), or take any other action relative thereto:

4.2.2 Two-family or additional dwelling unit:

4.2.2.1 The Board may grant a special permit for the alteration and use of a building existing at the time its lot is placed in a single residence district for not more than two (2) dwelling units, provided the gross floor area, excluding basements, open or screened porches, and decks, of any additions shall not exceed in all one-fifth of the gross floor area, excluding basements, open or screened porches, and decks, of the existing building. Any additions to create an additional dwelling unit pursuant to this section shall be integral to and part of the existing building, without use of a tunnel or pergola, and share a common wall or floor with the existing building.

In the Residence C Zoning District, the Board may grant a special permit for the construction of a new two-family dwelling or alteration of an existing single-family dwelling into a two-family dwelling. The dwelling units or any additions to create an additional dwelling unit in an existing single-family dwelling shall share a common wall or floor, without use of a tunnel or pergola. The Board may grant a special permit to allow fewer than the required amount of parking spaces if the Board finds that the proposed two-family dwelling is in harmony with the general purpose and intent of this section and that the reduction in the required amount of parking will not be detrimental or injurious to the neighborhood in which it is located.

The 2018 Envision Concord Comprehensive Long Range Plan Housing Goal #5 states: "Encourage renovation of existing single-family homes (in all zoning districts), and identify the opportunities to create accessory dwelling units within existing structures in all zoning districts, and allow cluster development and cohousing in designated areas." The subsequent Action Item to achieve this goal was to consider amending the two-family or additional dwelling unit bylaw.

In accordance with this goal, this Zoning Bylaw amendment will allow a two-family dwelling by Special Permit in the Residence C Zoning District, which the Planning Board believes will:

- Produce incremental units of housing that match future needs.*
- Create options for smaller households.*
- Allow greater options to "Age in place".*
- Provide flexibility for extended families.*
- Implement "Smart growth": greater density near shopping, transit and cultural resources.*
- Provide less expensive ("moderately affordable") housing options without subsidies.*
- Maintain existing dimensional requirements (height, setbacks, maximum Floor Area Ratio).*
- Require special permits to help protect neighborhood character and reduce the risk of disruption to the neighborhood.*

This amendment would also allow the Board to reduce the requirement for two parking spaces for each dwelling unit. As an example, the Board might consider a reduction if the lot was small and the project proponent wished to create a small two-dwelling structure with only one parking space for each unit to allow more open yard area.

ZONING BYLAW AMENDMENT - EARTH REMOVAL BYLAW

ARTICLE 39. To determine whether the Town will vote to amend the **Zoning Bylaw Section 7.5 Earth Removal** so that the Section reads as follows (*changes are shown in bold italics and strikeout for emphasis only*), or take any other action relative thereto:

7.5 Earth Removal and Fill

7.5.1 ~~Generally~~ ***The purpose of this Section is to protect the health, safety and welfare of the public by regulating the removal from or filling of earth.*** The removal ***or filling*** from any property not in public use of soil, loam, peat, sand, gravel or stone (herein, "earth") ***from or into any property not in public use*** is prohibited in all districts, except when incidental to and in connection with the construction of a building or street or other activity authorized by this Bylaw. No earth removal ***or filling*** permit shall be required for moving earth within the limits of a lot or contiguous lots in the same ownership, provided that no such moving shall take place across or within a street.

For the purpose of this Section, the following definitions shall apply:

7.5.1.1 Dust: Finely divided solid matter.

7.5.1.2 Noise: Sound of sufficient intensity and/or duration as to:

(a) cause a nuisance; or

(b) be injurious, or be on the basis of current information, potentially injurious to human or animal life, to vegetation, or to property; or

(c) unreasonably interfere with the quiet enjoyment of life and property or the conduct of business.

7.5.1.3 Odor: That property of gaseous, liquid, or solid materials that elicits a physiologic response by the human sense of smell.

7.5.1.4 Sound: That phenomenon of alternative increases and decreases in the pressure of the atmosphere, caused by radiations having a frequency range of from 20 to 20,000 cycles per second, that elicits a physiologic response by the human sense of hearing.

7.5.1.5 Steep Slope: Slopes natural and unaltered greater than or equal to twenty percent (20) over a horizontal distance of 100 feet, as measured perpendicular to the contour line as prescribed herein. For lots lacking a horizontal distance of 100 feet, the slope is calculated as an elevation change across a horizontal distance of 50 feet as measured perpendicular to the contour line.

7.5.1.6 Washout: the washing away of soil, earth, rocks, etc. by a strong flow of water.

7.5.2 Removal **or filling** of earth permitted without review by the Board. Under the following conditions the removal of **or filling of** not more than one thousand (1,000) cubic yards of earth shall be permitted, provided that the Chief of Police has approved the days of operation, the trucking route and type of vehicle to be used on any street for removal **or filling** of earth and provided further that, at least forty-eight (48) hours prior to any removal **or filling**, the Building Inspector has been given written notification of the volume of earth to be removed **from or brought into the property**, the approval of the Chief of Police and a notice of approval by one or more of the following procedures as applicable:

7.5.2.1 Building Permit: Removal **or filling** by building permit when such removal **or filling** is at the site of, incidental to and in connection with the excavation and grading necessary for the construction of a principal or accessory use permitted by this Bylaw;

7.5.2.2 Subdivision: Removal **or filling** by approval of a definitive plan under the Subdivision Control Law when such removal **or filling** is necessary to construct an approved street or definitive subdivision; and

7.5.2.3 Wetlands Protection Act and the Town's Wetlands Bylaw: Removal **or filling** pursuant to an order of conditions issued under the Wetlands Protection Act (G.L. c. 131 sec.40) and the Town's Wetlands Bylaw when such removal **or filling** is incidental to a use permitted without review by the Board in the Flood Plain Conservancy District.

7.5.3 **Removal or filling of earth subject to Board approval.** The removal **or filling** of earth in excess of one thousand (1,000) cubic yards may be permitted by the Board after notice and a public hearing if the Board finds that:

7.5.3.1 The volume proposed for removal **or filling** does not exceed the minimum practical removal **or filling** required to accomplish the construction, development, or improvement in accordance with the plans therefor;

7.5.3.2 The plans submitted in connection with the removal **or filling meet the purpose of the Bylaw under Section 7.5.1 and** are designed: ~~to minimize changes in existing contours to enhance attractive land utilization, effective drainage, suitable road gradients, access or other design considerations; and:~~

- (a) To minimize changes to existing contours, the natural landscape, natural drainage patterns, habitats and habitat connections;**
- (b) To create a sustainable design in accordance with the Town's Climate Action & Resilience Plan;**
- (c) To prevent excessive dust, odor, washouts, noise and traffic;**
- (d) To prevent any hazardous conditions;**
- (e) To protect surface and ground water, and;**
- (f) To protect and maintain steep slopes.**

7.5.3.3 Effecting the removal **or filling** will not be detrimental or injurious to abutters or the neighborhood, either by the alteration of existing topography or by a substantial change in the use of the streets in the neighborhood.

7.5.4 **Procedure for review by the Board.**

7.5.4.1 Any person who desires to remove **or fill** in excess of one thousand (1,000) cubic yards of earth shall submit a written application for a special permit to the Board. Each

such application shall be accompanied by plans and specifications prepared by a registered professional engineer or registered land surveyor as follows:

- (a) A plan of the area from which removal **or filling** is proposed and a strip one hundred (100) feet wide surrounding said area, showing all manmade features, lot lines, zoning boundaries, vegetative cover, soil characteristics and existing topography;
- (b) A plan of the area showing the finished grade and treatment of the site after the proposed completion of the excavation;
- (c) The estimated quantity of materials to be removed and topsoil to be stripped and replaced **or fill to be brought into the property**, together with a detailed statement of the hours and days of operation, the trucking route and type of vehicle to be used on any street for the removal **or filling** of earth, the treatment of the site during operations to reduce dust and mud and, where appropriate, the proposed form of bond; and
- (d) **An alternatives analysis and site plan describing alternatives to the location and size of the earth removal or filling operation that would:**
 - i. **Minimize the amount of earth removed or filled;**
 - ii. **Minimize the area of land disrupted; or**
 - iii. **Reduce the length of time for the earth removal operation or the number of vehicle trips required for such operation or the number of vehicle trips required for such operation.**

The alternatives analysis shall also include a discussion of the advantages and disadvantages of the preferred alternative over other alternatives, and should include a cost comparison and list of environmental benefits of each alternative. The Town Engineer or Board's Outside Consultant shall review the analysis, after which the Board shall have the right to require that additional alternatives be considered and evaluated.

(ee) Such additional information as the Board may determine.

7.5.4.2 If a special permit is granted, the Board shall impose limitations on the time and the extent of the permitted removal **or filling** and such other appropriate conditions, limitations and safeguards as the Board deems necessary for the protection of the neighborhood and of the public health, safety, convenience and welfare of the Town and may condition the continuance of the permit upon compliance with regulations of the Board then in force or thereafter adopted. The Board shall require sufficient security, including necessary covenants, to insure compliance with the terms, conditions, and limitations of the earth removal **or filling** permit.

The current earth removal provisions of the Zoning Bylaw regulates earth removal requests in excess of one thousand (1,000) cubic yards. This amendment seeks to include projects for earth filling as well since the potential impacts could be the same whether earth is removed or brought into the site. The amendment also seeks to strengthen and broaden the criteria for consideration for a Special Permit by the Zoning Board of Appeals. It also seeks to clarify existing language and tie the issuance of a Special Permit to measurable and sustainable objectives. An overall purpose to the Bylaw has been added, consistent with other Zoning Bylaw Sections and earth removal bylaws from neighboring towns.

BY CITIZEN PETITION:
NEONICOTINOIDS PROHIBITION ON NEW LEASES OF TOWN LAND

ARTICLE 40. To determine whether the Town will vote to ensure that any new leases or license agreements (not including renewals) entered into by the Town for agricultural or retail use on Town-owned land will prohibit the use of neonicotinoids, including neonicotinoid-coated seed, or take any other action relative thereto.

This article is a proposal recommended by the Pollinator Health Advisory Committee, which is concerned about the use of neonicotinoids in our community. Neonicotinoids, such as acetamiprid, clothianidin, dinotefuran, imidacloprid and thiamethoxam are systemic pesticides which are absorbed by plants by way of the vascular system and can end up in the soil and waterways, all to the detriment of the health of pollinators.

BY CITIZEN PETITION:
FIBER/BROADBAND STUDY COMMITTEE

ARTICLE 41. “To determine whether the Town will vote to urge the Town Manager to increase the availability of municipal fiber optic telecommunications service. To assist in this task, the Town Manager shall appoint a Fiber Broadband Completion Committee with the following charge:

Study and recommend appropriate solutions, including possible funding, for,

- (a) expediting the installation of fiber-optic telecommunications utility service on the remaining 5% of Town property that lacks such service;
- (b) exploring barriers to Concord Light Broadband subscription growth; and
- (c) investigating opportunities for expanding fiber-to-the-home and to fiber-to-the-business.

The Committee shall write a Report with findings and recommendations to the Town Manager by a date no later than one month prior to the deadline for Draft Warrant Articles for 2022 Annual Town Meeting. The Committee shall be comprised of no fewer than 5 and no more than 7 members, including: one member of the Concord Municipal Light Board, chosen by the Light Board; one member qualified to represent the business consumers of fiber-based utility services; one member qualified to represent the real estate community; and at least two additional at-large members chosen by the Town Manager. The Committee shall elect its own chair and clerk. The Committee shall seek creative, forward-thinking solutions that acknowledge the existing roles and responsibilities of the Town Manager and staff of the Concord Municipal Light Plant in providing broadband services via the Town’s fiber optic network.

Or take any other action relative thereto.

Since 2014, the Concord Municipal Light Plant’s Concord Light Broadband service has offered secure, affordable and safe internet access through fiber installed on about 95% of the roads in Town. As the Town’s website states, this internet solution is technically superior in terms of speed and reliability. With more residents working and studying from home, the importance of completing the fiber optic network has grown, and the reasons for extending this important public resource have become more urgent. An enduring and sustainable public broadband fiber system offers possibilities for a more efficient and responsive power grid, better communications, and limitless future applications. This article aims to help

the Town explore ways to make its fiber optic network universally available to every resident and business in Concord.

UNPAID BILLS

ARTICLE 42. To determine whether the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to pay the unpaid bills of prior fiscal years, or take any other action relative thereto.

If there are unpaid bills of a prior fiscal year, State Law requires that such bills be presented to the Town Meeting. No unpaid bills are anticipated.

DEBT RESCISSION

ARTICLE 43. To determine whether the Town will vote to rescind unused borrowing authorizations, or take any other action relative thereto.

If needed, this action would authorize the rescission of debt authorizations made in prior years that are no longer needed. Any borrowing authorizations identified as no longer necessary will be presented to Town Meeting.

Appendix Five

MOTION TO ADVANCE FOR CONSIDERATION AND TAKE ACTION ON CERTAIN ARTICLES WITHOUT DEBATE (2021 CONSENT CALENDAR)

Ms. Hartman moves: that the 2021 Annual Town Meeting advance for consideration the Articles in the table below and take action on such Articles without debate on any of such Articles, provided, that upon the request of ten (10) voters at this Meeting, made before the vote is taken on this motion, an Article, or, in the Moderator's discretion, a portion thereof, shall be dropped from the Consent Calendar and shall be acted upon in the ordinary course of business at this Town Meeting.

Note to Moderator: 2/3 Vote Required

Article 2	<p>HEAR REPORTS Affirmative Action Recommended By: Select Board Motion: That the Town accept the 2020 Annual Report. Reason: Routine, non-controversial action.</p>
Article 3	<p>MEETING PROCEDURE Affirmative Action Recommended By: Finance Committee, Select Board Motion: That in order to assure compliance with the requirements of the Mass. Gen. Laws c. 59, § 21C, the Meeting adopt the following Rule of the Meeting:</p> <p style="text-align: center;">RULE OF THE MEETING</p> <p>1. <u>Articles for appropriations supported from current taxation and/ or available funds.</u> Any motion made under a warrant article or a motion to amend that would increase the appropriation amount over the amount recommended by the Finance Committee and designated by it as the "allocation at levy limit," or that would provide for an appropriation where the Finance Committee is recommending NO ACTION, must specify the following:</p> <ul style="list-style-type: none"> a. the original motion or a motion to amend shall specify the amount of increase over the appropriation recommended by the Finance Committee and the source of funding- whether from available funds, taxation within the levy limit, or contingent upon approval of an override ballot vote following the conclusion of Town Meeting if such ballot is voted by the Board of Selectmen in accordance with state law; b. if the proposed increased appropriation is proposed to be funded from taxation within the levy limit, the original motion or motion to amend shall specify the source of funding as: <ul style="list-style-type: none"> o a reduction in the appropriation amount already voted under a previous article or within the article currently being considered; or o a maximum amount that may be appropriated within the levy limit under a subsequent article in the warrant. <p>2. <u>Articles for appropriations supported from borrowing.</u> The Finance Committee shall report to the Meeting summarizing its recommendations for new tax-supported borrowing authority to be offered at this Meeting and for which the debt service is proposed to be funded within the levy limit.</p> <p>Any motion made under a warrant article or a motion to amend that would increase the appropriation amount to be met by a borrowing authorization over the amount recommended by the Finance Committee or that would provide for an appropriation to be met by a borrowing authorization where the Finance Committee is recommending NO ACTION, must specify the following:</p> <ul style="list-style-type: none"> a. The original motion or a motion to amend shall specify the amount of increase over the appropriation recommended by the Finance Committee and shall make the increase contingent upon approval of a debt exclusion or capital outlay exclusion ballot vote following the conclusion of Town Meeting if such ballot is voted by the Select Board in accordance with state law; or

	<p>b. The original motion or motion to amend shall include a corresponding and offsetting reduction in another borrowing authorization from among those listed by the Finance Committee, either by a reduction in the amount already voted under a previous article or by setting a maximum amount of debt that may be authorized within the levy limit under a subsequent article in the warrant.</p> <p>3. <u>Articles making appropriations to be kept open.</u> Any Article making appropriations shall be kept open until the final adjournment of the Meeting.</p> <p>Reason: Routine and non-controversial at hearing; the motion is identical to Meeting Procedure motions passed annually and unanimously for more than fifteen years.</p>
Article 4	<p>FINANCE COMMITTEE GUIDELINES PUBLICATION Affirmative Action Recommended By: Finance Committee, Select Board Motion: That the Town take affirmative action on Article 4 as printed in the Warrant. Reason: Non-controversial at hearing; adjustment of Finance Committee policy on budget guidelines to align with current practice of establishing a separate guideline for each budget unit (Town, CPS, and CCRSD) and publication on the town website, and to link guidelines publication date to scheduled date for closing the Warrant.</p>
Article 5	<p>RATIFY PERSONNEL BOARD CLASSIFICATION ACTIONS Affirmative Action Recommended By: Finance Committee, Select Board, Personnel Board Motion: That the Town take affirmative action on Article 5 as printed in the Town Meeting Materials booklet. Reason: Routine annual ratification action; non-controversial at hearing.</p>
Article 6	<p>CLASSIFICATION & COMPENSATION PLAN FOR REGULAR-STATUS POSITIONS Affirmative Action Recommended By: Finance Committee, Select Board Motion: That the Town take affirmative action on Article 6 as printed in the Warrant. Reason: Routine and non-controversial at hearing.</p>
Article 8	<p>USE OF FREE CASH Affirmative Action Recommended by: Finance Committee, Select Board Motion: That the Town authorize and direct the Assessors to transfer \$1,000,000 from the Certified Free Cash Balance as of June 30, 2021 to reduce the tax levy for the fiscal year ending June 30, 2022. Reason: Routine transfer of surplus funds to reduce tax levy; non-controversial at hearing. Surplus results from revenue collection exceeding estimates and/or actual expenditures being less than appropriations.</p>
Article 11	<p>OPEB TRUST FUND APPROPRIATION Affirmative Action Recommended by: Finance Committee, Select Board Motion: That the Town raise and appropriate \$1,220,195; and transfer \$44,512 from the Water Fund; \$10,949 from the Sewer Fund; \$166,596 from the Light Fund; \$23,752 from the Broadband fund; and \$1,847 from the Swim & Fitness Fund, for a total appropriation of \$1,467,851 to fund the Town's FY22 contribution to the Other Post-Employment Benefits Liability Trust Fund (OPEB Trust) established under Mass. Gen. Laws c. 32B, §20. Reason: Routine General Fund appropriation to meet the Town's OPEB obligations made in prior years as part of the Town's Budget article, now being appropriated for all funds (General, Enterprise, and Other) in a stand-alone article consistent with best practice as recommended by the Town's auditors and MA Department of Revenue; non-controversial at hearing.</p>
Article 12	<p>OPEB TRUST FUND EXPENSE Affirmative Action Recommended by: Finance Committee, Select Board Motion: That the Town appropriate from the OPEB Fund established under Mass. Gen. Laws c. 32B, § 20 \$200,000 for OPEB Fund expenses. Reason: Non-controversial at hearing; administrative change in method of paying OPEB Fund expenses recommended by the Town's advisors to be by direct payment from the Fund instead of by deduction from earnings.</p>
Article 14	<p>AUTHORIZE EXPENDITURE OF REVOLVING FUNDS UNDER MASS. GEN. LAWS. C. 44, § 53E1/2 Affirmative Action Recommended by: Finance Committee, Select Board Motion: That the Town take affirmative action on Article 14 as printed in the Warrant. Reason: Routine authorization of annual spending limits for Revolving Funds, expenditures made pursuant to the Town's Revolving Fund Bylaw with the approval of the Town Manager; non-controversial at hearing.</p>

Article 15	<p>ESTABLISHMENT OF PARKING METER FUND AND REPEAL OF PARKING METER REVOLVING FUND BYLAW</p> <p>Affirmative Action Recommended by: Finance Committee, Select Board</p> <p>Motion: That the Town take affirmative action on Article 15 as printed in the Warrant.</p> <p>Reason: Non-controversial at hearing; acceptance of state statute to allow the Town to maintain current practice of segregating parking revenue from other General Fund revenues for funding parking enforcement expenses and transportation initiatives; repeal of existing bylaw made obsolete by adoption of statute.</p>
Article 16	<p>APPROPRIATION OF PARKING METER RECEIPTS</p> <p>Affirmative Action Recommended by: Finance Committee, Select Board</p> <p>Motion: That the Town appropriate the sum of \$400,000 from Parking Meter Receipts to fund expenses related to parking enforcement or public transportation initiatives for the fiscal year ending June 30, 2022.</p> <p>Reason: Non-controversial at hearing; appropriation to allow expenditure of grant received by the Town.</p>
Article 18	<p>SENIOR MEANS-TESTED PROPERTY TAX EXEMPTION</p> <p>Affirmative Action Recommended by: Finance Committee, Select Board, Tax Fairness Committee</p> <p>Motion: That the Town take affirmative action on Article 18 as printed in the Warrant.</p> <p>Reason: Non-controversial at hearing; acceptance of the state legislature's action re-authorizing and making permanent a three-year old program, previously adopted by Town Meeting and approved by vote at the polls, to provide seniors of limited means partial relief from property tax.</p>
Article 19	<p>APPROPRIATION FOR SENIOR MEANS-TESTED PROPERTY TAX EXEMPTION</p> <p>Affirmative Action Recommended by: Finance Committee, Select Board, Tax Fairness Committee</p> <p>Motion: That the Town transfer the sum of \$150,000 from the Overlay Surplus to fund the Senior Means-Tested Property Tax Exemption program for the Fiscal Year ending June 30, 2022.</p> <p>Reason: Non-controversial at hearing; appropriation to provide continuity during Fiscal Year 2022 of the Senior Means-Tested Property Tax Exemption that has been in place for three years and expires June 30, 2021 in the event that the state legislature has not yet reauthorized the program.</p>
Article 20	<p>LIGHT PLANT EXPENDITURES & PAYMENT IN LIEU OF TAXES</p> <p>Affirmative Action Recommended by: Finance Committee, Select Board</p> <p>Motion: That the Town authorize the income from sales of electricity and from servicing and jobbing during the fiscal year ending June 30, 2022, together with the balance of operating cash in the Light Plant Fund, to be expended under the direction and control of the Town Manager, without further appropriation, for the expenses of the Light Plant for the fiscal year, as defined in Mass. Gen. Laws c. 164, § 57, and/or for other plant extensions, enlargements, additions, renewals, and reconstruction; and further to authorize a transfer of \$451,500 from the Operating Fund of the Light Plant to be used by the Board of Assessors to reduce the tax levy for the fiscal year ending June 30, 2022.</p> <p>Reason: Routine annual action; non-controversial at hearing. Authorizes the Light Plant to expend its income for operations and provides for the transfer of \$451,500 from the Operating Fund of the Light Plant to be used by the Board of Assessors to reduce the tax levy for the fiscal year ending June 30, 2022.</p>
Article 21	<p>SOLID WASTE DISPOSAL FUND EXPENDITURES</p> <p>Affirmative Action Recommended by: Finance Committee, Select Board</p> <p>Motion: That the Town take affirmative action on Article 21 as printed in the Warrant.</p> <p>Reason: Routine annual authorization; non-controversial at hearing. Authorizes the Town Manager to expend user fee revenue from the fiscal year ending June 30, 2022 and cash on hand in the Solid Waste Disposal Fund to operate the Town's curbside solid waste and recycling collection and disposal program.</p>
Article 22	<p>SEWER SYSTEM EXPENDITURES</p> <p>Affirmative Action Recommended by: Finance Committee, Select Board</p> <p>Motion: That the Town take affirmative action on Article 22 as printed in the Warrant.</p> <p>Reason: Routine annual enterprise fund authorization; non-controversial at hearing. Authorizes the Town Manager to expend user fee revenue for the fiscal year ending June 30, 2022 and cash on hand in the Sewer Fund for the operation, maintenance, and improvement of the Town's sewer system.</p>
Article 23	<p>SEWER IMPROVEMENT FUND EXPENDITURES</p> <p>Affirmative Action Recommended by: Finance Committee, Select Board</p> <p>Motion: That the Town take affirmative action on Article 23 as printed in the Warrant.</p> <p>Reason: Routine annual action; non-controversial at hearing. The Sewer Improvement Fund is a sub-fund of the Sewer Fund consisting of fees paid by certain properties connecting to the sewer system; the Article authorizes expenditure from the Fund for construction and expansion of sewer lines and treatment facility capacity.</p>

Article 24	WATER SYSTEM EXPENDITURES Affirmative Action Recommended by: Finance Committee, Select Board Motion: That the Town take affirmative action on Article 24 as printed in the Warrant. Reason: Routine annual action; non-controversial at hearing. Authorizes the Town Manager to expend user fee revenue for the fiscal year ending June 30, 2022 and cash on hand in the Water Fund for the operation, maintenance, and improvement of the Town's water system.				
Article 25	AUTHORIZE EXPENDITURE FROM PEG ACCESS AND CABLE-RELATED FUND Affirmative Action Recommended by: Finance Committee, Select Board Motion: That the Town transfer from the PEG Access and Cable-Related Fund the amount of \$431,108 to be expended under the direction of the Town Manager for necessary and expedient cable-related purposes consistent with the Comcast licensing agreement during the fiscal year ending June 30, 2022. Reason: Routine transfer; non-controversial at hearing.				
Article 26	BEEDE SWIM & FITNESS CENTER ENTERPRISE FUND EXPENDITURES Affirmative Action Recommended by: Finance Committee, Select Board Motion: That the Town appropriate from Community Pool Enterprise Revenues the sum of \$1,626,165 (the proposed FY22 revenues) and from Undesignated Fund Balance the sum of \$497,456 (the amount needed to make up the difference between FY22 revenues and FY22 expenditures or the loss) for a total appropriation of \$2,123,621 (the FY22 proposed expenditures). Reason: Routine annual enterprise fund authorization; non-controversial at hearing.				
Article 27	MINUTEMAN REGIONAL TECHNICAL HIGH SCHOOL DISTRICT BUDGET Affirmative Action Recommended by: Finance Committee, Select Board Motion: That the Town raise and appropriate the sum of \$1,289,284 for the necessary and expedient purposes of the Minuteman Regional Technical High School District for the fiscal year ending June 30, 2022. Reason: Non-controversial at hearing; routine ratification of assessment of Concord's share of the annual budget for the Minuteman Regional Technical High School District, pursuant to formula set forth in governing regional agreement.				
Article 32	HISTORIC DISTRICTS MAP AMENDMENT – MAIN STREET HISTORIC DISTRICT Affirmative Action Recommended by: Select Board, Historic Districts Commission Motion: That the Town take affirmative action on Article 32 as printed in the Warrant. Reason: Non-controversial at hearing; expansion of the Main Street Historic District to include two additional properties at the request of the property owners.				
Article 34	COMMUNITY PRESERVATION COMMITTEE APPROPRIATION RECOMMENDATIONS Affirmative Action Recommended by: Community Preservation Committee, Finance Committee, Select Board Motion: That the Town appropriate the sum of \$1,769,891 from the Concord Community Preservation Fund, of which up to \$44,172 shall be appropriated from the Undesignated Fund Balance as of July 1, 2020 and up to \$1,725,719 shall be appropriated from the projected Fiscal Year 2022 Fund Revenues, in accordance with Mass. Gen. Laws c. 44B, to be expended under the direction of the Town Manager on projects A through O, as printed in Article 34 of the Warrant. Reason: History of community support and non-controversial at hearing. Appropriates Community Preservation Fund funds to projects recommended by the Community Preservation Committee following a series of public hearings on funding applications by the projects, allocating \$288,880 for Community Housing, \$576,511 for Historic Preservation, \$559,750 for Open Space, \$304,750 for Recreation, and \$40,000 for Administration.				
			Sources		
Item	Project/Description	Category	Prior Year Undesignated Fund Balance	FY22 CPA Fund Revenues	Total Amount Recommended
A	Town of Concord- Housing Production Plan Update	Community Housing		\$30,000	\$30,000
B	Town of Concord -Regional Housing Services Program	Community Housing		\$25,000	\$25,000

	C	Concord Housing Development Corporation – Affordable Housing Buydown	Community Housing	\$33,880	\$200,000	\$233,880
	D	Saalfield/Town of Concord – Emerson. Field Flagpole	Historic Preservation		\$14,250	\$14,250
	E	Concord Home for the Aged – 110 Walden St. Preservation Phase 3	Historic Preservation		\$185,000	\$185,000
	F	Concord Masonic Corporation – 58 Monument Sq. Roof Replacement and Historic Structures Report	Historic Preservation	\$10,292	\$96,969	\$107,261
	G	Trustees of Parish Donations, First Parish Church – Repair, Stabilize and Renovate Wright Tavern	Historic Preservation		\$260,000	\$260,000
	H	Town of Concord NRC – Chamberlin Park Bridge Survey and Permitting	Open Space		\$35,000	\$35,000
	I	Town of Concord NRC – Emerson Conservation Restriction	Open Space		\$210,000	\$210,000
	J	Town of Concord – Wheeler Harrington House and Land	Historic Preservation		\$10,000	\$20,000
			Open Space		\$10,000	
	K	Town of Concord – White Pond Beach Improvements	Open Space		\$150,000	\$300,000
			Recreation		\$150,000	
	L	Town of Concord – Bruce Freeman Rail Trail	Open Space		\$12,500	\$25,000
			Recreation		\$12,500	
	M	Town of Concord NRC – Warner's Pond Dredging	Open Space		\$125,000	\$250,000
			Recreation		\$125,000	
	N	Town of Concord NRC – Old Rifle Range Survey and Permitting	Open Space		\$17,250	\$34,500
			Recreation		\$17,250	
	O	Staff and Technical Support	Administration		\$40,000	\$40,000
		Total All Projects		\$44,172	\$1,725,719	\$1,769,891
Article 35	GENERAL BYLAW AMENDMENT – TREE PRESERVATION BYLAW Affirmative Action Recommended by: Select Board Motion: That the Town take affirmative action on Article 35 as printed in the Warrant with the deletion of the words ", and to avoid further infestation of the invasive species" at the end of Section 5.5(a). Reason: Non-controversial at hearing; amends tree preservation bylaw as recommended by consultant retained by the Town to address application to lengthy construction projects, protection measures for invasive trees that property owners wish to preserve, and compliance with American National Standards Institute (ANSI) standards for tree planting and transplanting.					
Article 36	ZONING BYLAW AMENDMENT- DEFINITIONS, ZONING MAP & FLOOD PLAIN CONSERVANCY					

	<p>DISTRICT Affirmative Action Recommended by: Select Board Motion: That the Town take affirmative action on Article 36 as printed in the Warrant. Reason: Non-controversial at hearing; adoption of Model Floodplain Bylaw as required by the State for all communities in the National Flood Insurance Program.</p>
Article 37	<p>ZONING BYLAW AMENDMENT – TABLE IV MINIMUM PARKING Affirmative Action Recommended by: Select Board Motion: That the Town take affirmative action on Article 37 as printed in the Warrant. Reason: Non-controversial at hearing; amends the zoning bylaw to permit continuation of parking waiver that has been extended during the pandemic to restaurants adding seasonal outdoor seating for dining.</p>
Article 39	<p>ZONING BYLAW AMENDMENT – EARTH REMOVAL BYLAW Affirmative Action Recommended by: Select Board Motion: That the Town take affirmative action on Article 39 as printed in the Warrant. Reason: Non-controversial at hearing; amends the zoning bylaw to regulate filling of earth as well as removal of earth, since both have similar potential impacts.</p>

Appendix Six

COVID-19 Protocol for Concord Annual Town Meeting 2021

Note: Subject to Amendment; Check for updates at www.concordma.gov

Revised: May 21, 2021

Although a significant portion of Concord's population is fully vaccinated against COVID-19 and public health restrictions are being lifted by Governor Baker and Concord's Board of Health as of May 29th, Concord Annual Town Meeting will maintain many of the special protocols adopted last year out of respect for those who remain vulnerable and those who remain anxious. We want every Concord voter who wishes to participate in Town Meeting to feel comfortable enough to do so. Town Meeting will take place outdoors, on the Doug White Field at Concord Carlisle Regional High School, on Sunday, June 13, 2021, at 1:00 pm (rain date: Monday, June 14, 2021 at 5:00 pm). 2021 Town Meeting Protocol is intended to provide as nearly as possible the participatory experience to which Concord voters are accustomed, while protecting public health. Please check the town website www.concordma.gov regularly for addenda to the Protocol and other information on 2021 Annual Town Meeting.

MEETING LOGISTICS

- 1. Venue.** Annual Town Meeting will be outdoors, where the risk of virus transmission is at its lowest, on the Doug White Fields located at the Concord-Carlisle Regional High School. The artificial turf surface of the Doug White Fields precludes tents secured by poles and stakes; seating will therefore be uncovered. There will be a small "pop-up" tented area(s) for respite from heat and medical emergencies. **NOTE THAT ONLY UNADULTERATED WATER IS PERMITTED TO BE CONSUMED ON THE DOUG WHITE FIELDS ARTIFICIAL TURF** – no flavored or colored drinks and no food of any kind.
- 2. Seating Arrangements.** Pairs of folding chairs will be pre-positioned on the field at a minimum of 6' apart; members of the same household and fully vaccinated persons may sit together. Aisles will be wide to allow a comfortable distance from others while moving about the field.
- 3. Requirements of Voters.** Voters are asked **not to attend** if they have a confirmed or suspected case of COVID-19, or have had a known exposure within the preceding two weeks to a person infected with COVID-19. Attendees will be required to wear facial coverings and to observe a reasonable physical distance from others when queuing and moving about the venue. Removal of facial coverings is permitted while seated and when speaking at a microphone. Voters should bring sunscreen, hats, umbrellas, sunglasses, insect repellent, and water. A limited quantity of these items will be available for those who have neglected to bring their own. **Voters should plan to arrive early this year as walking distances will be longer.**
- 4. Accessibility Accommodations.** Accessible parking will be available immediately adjacent to the Doug White Fields, in the uppermost parking lot. Accessible seating will be reserved in the section of the field closest to the accessible parking. The parking lot, paths, and field are accessible surfaces. Hearing assistance devices will be available. Due to the daylight

venue and large seating distances, closed captioning will not be possible at 2021 Annual Town Meeting.

5. **Check-in Procedure.** Voter check-in will be located in the lobby on the front (upper) side of the high school facing the Doug White Field. Voters should enter the high school through the entrance near the cafeteria-side parking lot and go to the upper lobby for voter check-in. The location and appropriate physical distance markers while queueing will be identifiable by clear signage, and staff will be available to guide voters. To improve check-in flow, checkers will be using an iPad system which will not require voters to organize themselves alphabetically by name or street address. Staff will provide voters with a voting slip at check-in. Meeting Materials will be available on tables on location.
6. **Organization of Boards and Committees.** The Select Board and the Finance Committee will be seated together in designated areas, as will the School Committee and Planning Board while their articles are being addressed by the Meeting. The Moderator will make note for voters of the locations of these boards and committees.
7. **Restrooms.** The Doug White Fields are serviced by a public restroom building. Voters will be asked to queue outside the restrooms at an appropriate physical distance and to limit occupancy of the restroom to a posted maximum number of persons. Voters are reminded to wash their hands for at least twenty seconds with soap and water or hand sanitizer (both provided). Custodial staff will be on site to attend to the restrooms.
8. **Water.** All voters should bring their own water. Limited quantities of water in individual serving containers will be available. On the advice of the Board of Health, there will be no ability at the Meeting to refill water bottles.
9. **Medical Emergencies.** There will be a tent without sides available for temporary rest and medical emergencies. There will be medical emergency staff on site.
10. **Parking.** In addition to the accessible parking available at the Doug White Field lot, regular parking will be available in the CCHS lots and the Beede Center lot. Overflow parking will be available at the Alcott School parking lot, with (physically/socially distant) shuttle bus transportation to CCHS available.
11. **Childcare.** As at Annual Town Meeting 2020, there will be no childcare provided at Annual Town Meeting this year.
12. **Weather/Public Health or Safety Contingency Plans.** Rain, wind, heat, or a public health or safety threat could require postponement of the Meeting from June 13. The “rain date” for the Meeting is Monday, June 14, at 5:00 pm. The Moderator would make any postponement determination in consultation with the Select Board and town public health and safety officials. Notice of any postponement will be given to voters by posting on the town website, www.concordma.gov, Concord News & Notices announcements to subscribers, automated telephone call to Code Red subscribers, announcements on the town’s Facebook and Twitter, and posting at the Meeting venue.

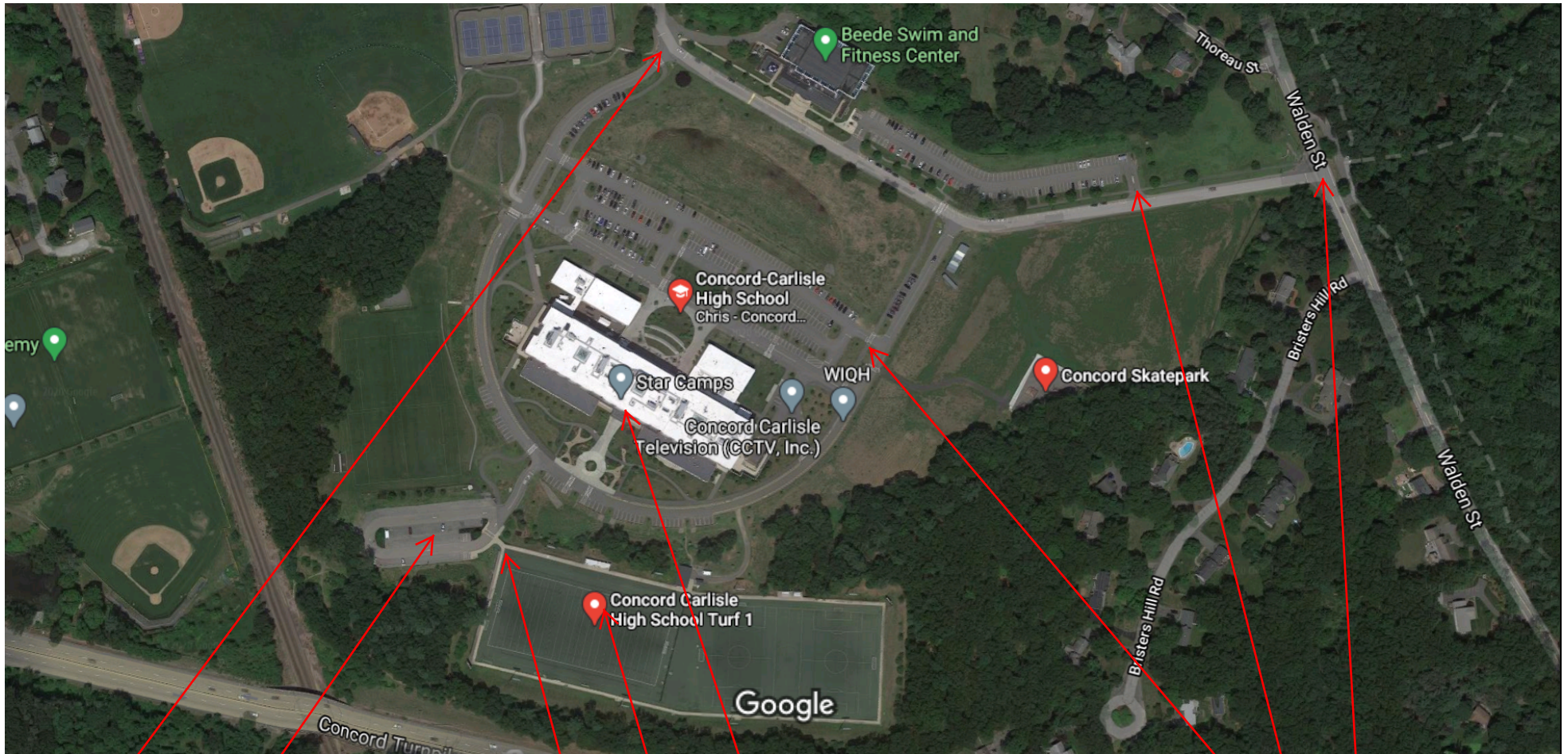
ADJUSTMENTS TO MEETING PROCEDURE

- 1. Meeting Materials.** Daylight, distance, and WiFi/power logistics will prevent us from having video presentation screens this year. Instead, information on each article to be taken up will be printed in the Meeting Materials distributed to voters at check-in, and voters will be asked to consult their materials. Meeting Materials will be posted on the town website www.concordma.gov in advance of the Meeting. There will be no “handouts” distributed at the Meeting other than the Meeting Materials provided at check-in. Any board/committee, organization or citizen wishing to present a “handout” on an article may make advance request for the Moderator’s approval to incorporate the handout in the Meeting Materials.
- 2. No Presentations on Articles.** **In the interests of shortening the Meeting and reducing the risk to public health, there will be no presentations on articles at this year’s Annual Town Meeting.** As we reach each article, the Moderator will refer voters to the motion under the article and background materials included in the Meeting Materials, and open the floor for questions and comments. A one-page narrative on each article written by its sponsor will be included in the Meeting Materials. **In preparation to attend Annual Town Meeting, voters are urged to watch the recorded public hearings on the articles which are available on the town website, www.concordma.gov, under the Town Meeting tab.**
- 3. Consent Calendar.** As is customary in Concord, there will be a Consent Calendar consisting of articles to be taken up as a group and voted upon by the Meeting without deliberation. The Consent Calendar is published in the FinCom Report and posted on the town’s website. The modifications to the usual practice with respect to the Consent Calendar adopted last year will again be adopted this year. First, the Consent Calendar will be more broadly inclusive than usual, incorporating not only “routine and non-controversial articles,” but also non-routine articles on which both the Select Board and the Finance Committee (if it is making a recommendation) recommend affirmative action and strong community support is expected. Second, any **ten** voters will be able to remove an article from the Consent Calendar for full debate, prior to the Meeting voting on the Consent Calendar. This temporary increase from the usual five-voter requirement is made to solicit a slightly stronger sentiment from the Meeting that the public interest in fully debating an article outweighs the public interest in keeping the Meeting shorter, and virus transmission risk lower, by voting on the article without full deliberation.
- 4. Motions to Amend.** Any motions to amend will be required to be presented to the Moderator in writing in advance of being made. There will be further direction at the Meeting on how to present a motion to amend to the Moderator. The mover of an amendment will be allowed two minutes to speak to the amendment. Those considering a motion to amend an article are strongly urged to email the Moderator in advance of the Meeting at moderator@concordma.gov. If received in time by the printing deadline,

motions to amend will be included in the Meeting Materials distributed at Town Meeting; if not, they will be read to the Meeting when made.

5. **Speaking from the Floor.** Microphones will be available for voters to speak from the floor. In light of the public health threat posed by the pandemic and the accordant advisability of limiting the length of the Meeting, speaking time from the floor will be limited to one minute per person and strictly enforced. We will return to our customary two-minute time limit when the pandemic has been resolved. Speakers will be asked to wear masks while queuing to speak and returning to their seats, but may remove them while speaking.
6. **Voting.** The Moderator will take votes on the motions by asking voters to raise the color paper voting slip provided at check-in. Tellers will be present to take a standing vote count in the event that the Moderator cannot visually call the vote. In the event that the Meeting votes to take a vote by secret ballot, the procedure for taking the vote will be announced by the Moderator.

2021 Concord Annual Town Meeting location - Doug White Fields at Concord Carlisle Regional High School, 500 Walden Street



200 ft

Exit only

Restricted Parking: handicap and town staff only

Voter check-in (lobby facing the field)

Entrance only

Parking (overflow at Alcott School)

Location of town meeting: Doug White Memorial Field

Handicap check-in & entrance to field

TOWN MEETING

Sunday, June 13, 2021 *

1:00 PM

Concord-Carlisle Regional High School
500 Walden Street
Doug White Memorial Field



Town Meeting can be viewed LIVE on TV through
Minuteman Media Network (MMN) on the Government Channel, channel 9.

You can also watch online by visiting minuteman.media or concordma.gov/TM2021

Follow the proceedings through social media!

@TownofConcordMA



*Rain date (same location): Monday, June 14, 2021 at 5:00pm