

# FY2024

## Town Manager's Proposed Budget

For the Fiscal Year  
July 1, 2023 - June 30, 2024

### Town of Concord, Massachusetts

22 Monument Square

P.O. Box 535

Concord, MA 01742

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Concord  
Massachusetts**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director



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

TEL: 978-318-3000  
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Kerry Lafleur, Town Manager

February 22, 2023

Chairperson Johnson and Members of the Select Board:

Enclosed please find the Town Manager's Proposed General Fund Budget for Fiscal Year 2024 (July 1, 2023 - June 30, 2024) in accordance with the requirements of the Town Charter. In November 2022, the Finance Committee set a guideline amount for the budgets of the Town Government, Concord Public Schools (CPS), and Concord-Carlisle Regional School District (CCRS). For the Town Government budget, the proposed amount is at the guideline level, though it should be noted that in addition to the guideline amount, the FY24 Town Government appropriation also includes \$600,000 from a prior year appropriation and \$29,850 from the opioid settlement, together which increase the total appropriation above the guideline by \$629,850. At the time of this printing, the CPS proposed budget is \$733,695 above the guideline, though the Superintendent and School Committee continue to review the budget proposal. The CCRSD budget is just below the guideline.

The financial health of a municipality is partly reflected in its credit rating, as assigned by the rating agencies. Since 1987, Concord has earned a Aaa credit rating, the highest possible, granted by Moody's Investors Service. The proposed budget maintains the sound fiscal practices that earned this rating. Overall, General Fund expenditures are projected to increase by 5.91%. If approved as presented, Unused Levy Capacity- the amount that the property tax levy can increase above of limit set by Proposition 2 ½- is projected to be \$2,926,105, or approximately 2.76%, which is significantly lower than the historical level of closer to 5.0%. Unused Levy Capacity provides a buffer should the Town need to increase future spending by more than 2.5%.

As has historically been the case, Concord is dependent on Property Taxes as a source of funding for Town operations with 83.6% of revenues coming from this source of revenue. Other sources include State Aid (4.9%), Motor Vehicle Excise (2.6%), Other Local Revenue (4.4%), Transfers (1.7%), Free Cash (1.2%), and Other (1.6%).

Major expense categories include debt service, pension, and health insurance. The total FY24 debt service expense is projected to increase by \$195,561 to \$11,981,320 or 9.06% of the Total General Fund Budget, and includes:

- \$4,527,700 (38.07% of debt service) for non-excluded Town and Concord Public Schools (CPS) purchases and projects such as heavy equipment (including Fire trucks and ambulances), road repairs, park improvements and building renovations;
- \$3,909,764 (32.28% of debt service) for Town and CPS excluded debt projects for the construction of schools;

- \$3,055,012 (25.69% of debt service) for the Concord-Carlisle Regional School District excluded debt assessment for the new high school; and
- \$488,844 (4.11% of debt service) for the Minuteman Technical Regional School District excluded debt assessment for a new high school.

The Town is commitment to funding long-term liabilities and the funded status of both the Concord Retirement System and Other Post-Employment Benefits (OPEB) Trust fund is as follows.

- As of the January 1, 2022 Actuarial Valuation, Concord has an Unfunded Actuarial Accrued Liability of \$14.1 million, and a funded ratio of 93.4% with a plan to be fully funded by FY28, which makes Concord among the top funded public retirement systems in the State; and
- As of the June 30, 2022 Actuarial Valuation, Concord has a Net OPEB Liability of \$23.4 million and a funded ratio of 54.2% with a plan to be fully funded by FY31.

For the past few decades, health care costs and associated health care premiums have risen at a pace greater than inflation. Several factors have helped keep these increasing costs more manageable. The Town is a member of Minuteman Nashoba Health Group, which is a joint purchasing consortium of 15 area towns that pools risks and self-funds health care plans to keep costs down. During the past year, the Town has increased its contribution for employee health care premiums. Due to inflation and this increase, FY24 Group Insurance costs is projected to rise by \$672,149 to \$8,140,471.

### Total Budget Plan

The Total General Fund Budget includes funding for all Town programs and services with the exception of those operations supported by user fees, such as for electricity by the Light Plant and for water by the Water Division. The outline for the budget of \$132,097,792 is presented below

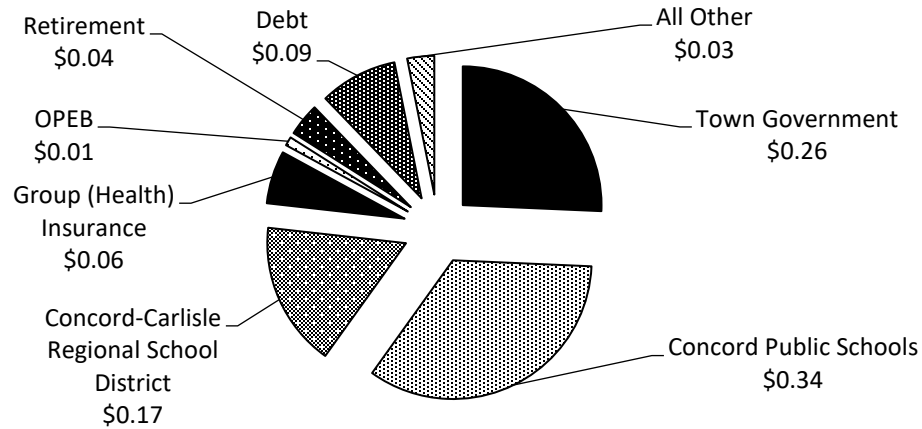
### General Fund Budget

|                                 | <b><u>FY23<br/>Budget</u></b> | <b><u>FY24<br/>Proposed</u></b> | <b>Change (FY23 to FY24)</b> |                       |
|---------------------------------|-------------------------------|---------------------------------|------------------------------|-----------------------|
|                                 |                               |                                 | <b><u>Amount</u></b>         | <b><u>Percent</u></b> |
| Town Government                 | \$31,244,746                  | \$33,952,235                    | \$2,707,489                  | 8.67%                 |
| Concord Public Schools          | \$43,186,745                  | \$45,197,176                    | \$2,010,431                  | 4.66%                 |
| Concord-Carlisle RSD            | \$21,782,979                  | \$22,302,834                    | \$519,855                    | 2.39%                 |
| Subtotal                        | \$96,214,470                  | \$101,452,245                   | \$5,237,775                  | 5.44%                 |
| All Other Accounts <sup>1</sup> | \$29,004,308                  | \$30,688,771                    | \$1,684,463                  | 5.80%                 |
| Total Budget Plan               | \$125,218,778                 | \$132,141,017                   | \$6,922,238                  | 5.52%                 |

<sup>1</sup> For FY23, All Other Accounts consists of Group Insurance (\$8,140,471), OPEB (\$1,364,608), Retirement (\$5,049,675), Town and CPS Debt Service (\$4,527,700), Town, CPS, CCRSD Assessed, and MMRSD Assessed Excluded Debt Service (\$7,453,620), Minuteman Vocational School District Assessment (\$1,154,162), Social Security / Medicare (\$989,168), Other Fixed & Mandated Accounts (\$708,168), Other Articles (\$4,500), and Accounts not subject to Appropriation (1,296,699).

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

## Allocation of Each Tax Dollar Raised



### Town Government Budget

The FY24 Town Government Budget is driven by four strategic issues: (1) A Great Place to Work, (2) Governance, (3) Infrastructure, and (4) Community Belonging.

#### A Great Place to Work

The Town values its employees and undertaken the following to demonstrate its commitment:

- In conjunction with the Personnel Board, the Human Resources Department is conducting a Classification and Compensation Study to ensure both internal equity and external market competitiveness; and
- Beginning in FY23, the Town's portion of health care premiums has been increased from between 51 - 65% (depending on the plan) for family plans and from between 61- 68% for individual plans to 60- 70% for family plans and 61- 70% for individual plans.

The physical space where one works and the access to current technology are essential in the modern-day workplace. With the FY24 budget, both the Facilities and the Information Technology Departments are fully funded and staffed. Furthermore, we are taking the final steps needed to consolidate all facility related expenditures under the Facilities Department and all technology related expenditures under the Technology Department, to both provide efficiency and a higher level of accountability.

#### Governance

Proper governance requires careful attention to staffing needs. In the FY24 budget, several positions are requested to adequately staff town services. In the IT budget, a GIS / IT Program Analyst has been added to support town departments. For the Health Division, Emerson Hospital has discontinued offering public health nursing services, and the Town has decided to provide these services in-house, likely through cost sharing with a neighboring community. Economic Vitality & Tourism needs additional coverage at the Visitor Center, so hours have been increased for a department clerk and desk coverage personnel. To improve management at the Fire Department, an

Assistant Fire Chief has been requested. Currently, the Cemetery Division has only one employee, the Cemetery Supervisor. A Cemetery Specialist has been added for coverage when the Supervisor is away and to handle the additional workload.

### Infrastructure

The ongoing maintenance of roads, buildings, and equipment is vital to well-functioning town. During the last couple years, there has been underinvestment in the Town's infrastructure. The FY24 budget tries to remedy this. The request is for \$1,725,000 for Capital Outlay ("pay-go") or Tier 1 projects, which include funds for building improvements, computers, police cruisers, and highway maintenance equipment. For Borrowed Funds ("debt") or Tier 2 projects, an amount of \$4,100,000 is sought to refurbish a fire engine, replace public works heavy equipment, and improve the Town's roadways.

### Community Belonging

The Town Government caters to the young and young at heart through the Recreation Department and Beede Center, to the learned and those who aspire to be through the Concord Free Public Libraries, and to senior citizens through the Council on Aging. Each of these activities provide residents with a sense of belonging and community and each of these programs are community priorities. In addition, to keep residents informed of what's going on in Town Government, the Town has instituted the Town Manager's Operational Status Report and Departmental Update. In FY24, we will expand our formal Diversity, Equity and Inclusion activities through a \$75,000 programmatic investment from ARPA funding.

### Budgetary Cost Drivers

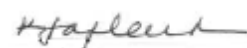
During this continuing inflationary period, there have been two main cost drivers: salaries and utility costs. For budgetary purposes, non-union salary adjustments and amounts set aside to settle union contracts are held in the Salary Reserve account and adjustments for settled union contracts are within the respective department. Funding of both non-union and union wages and salaries make up 79.1% of all Town Government operating expenses.

In the fall of 2022, the Town's natural gas contract expired, and a new contract had to be negotiated at a time of high natural gas prices. Similar global forces have affected the price of electricity. The FY24 budget accounts for these increases.

### Conclusion

The FY24 General Fund Budget continues Concord's proud tradition of being financially sound while providing funds for important programs and services. I would like to thank all the Department Heads and their staff members who worked with us throughout this budget process. In addition, I would like to recognize the efforts of Chief Financial Officer Gail Dowd, Budget and Purchasing Director Jon Harris, and Senior Budget and Operations Analyst Brandon Roberts, who were principally responsible for this comprehensive budget document.

Sincerely,



Kerry A. Lafleur  
Town Manager

# Budget Introduction

## Introduction to Concord's Budget

In an effort to breakdown Concord's FY2024 proposed \$132,097,792 budget, this document is organized into sections covering a host of financial and structural information about the health of the Town, impact on residents, and what your taxes will achieve. The budget document includes the following:

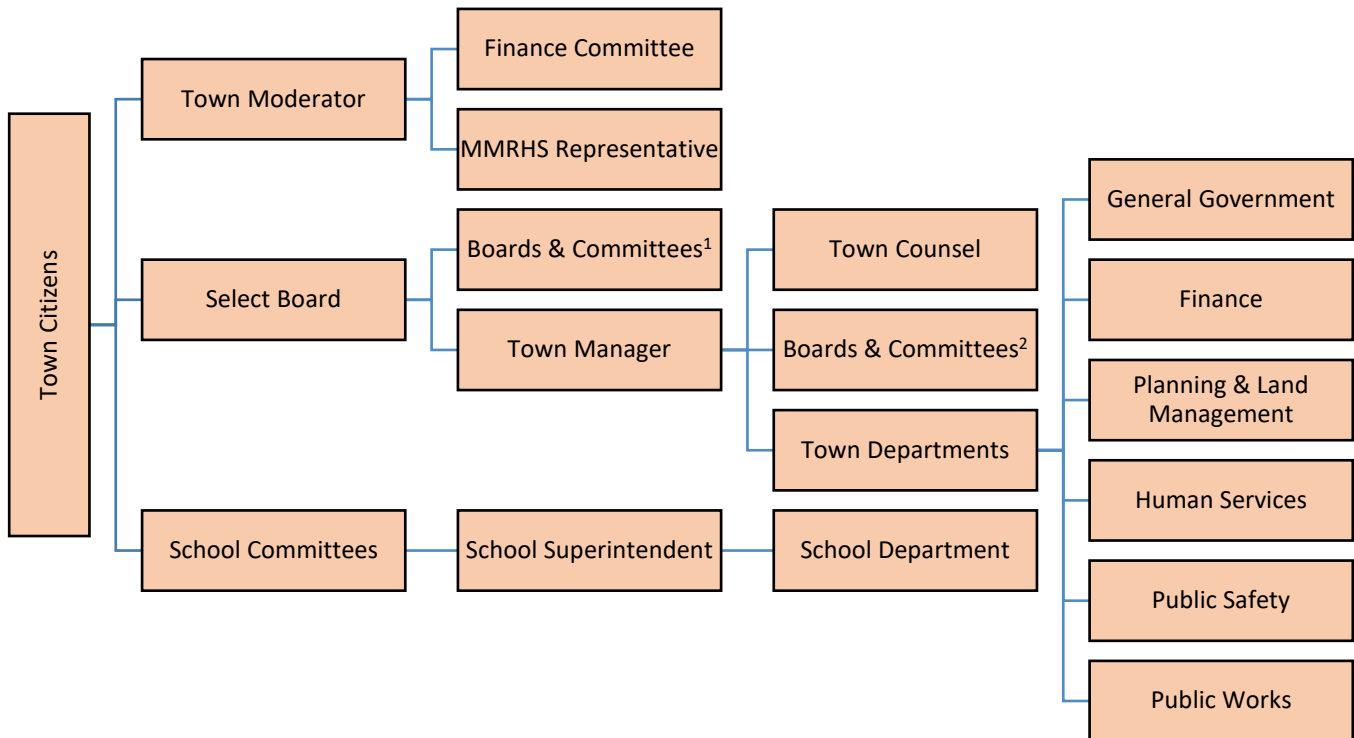
- **Financial Summary:** Provides an overview of Concord's proposed budget with specific focus on property taxes, revenues, expenditures, capital, debt, and major liabilities such as direct debt, pension, and other post-employment benefits.
- **Town Government:** Provides a breakdown of Concord's governmental structure (General Government, Finance, Planning and Land Management, Human Services, Public Safety, Public Works, and Unclassified) while focusing on their individual budget highlights, accomplishments, goals, and long-term plans.
- **Joint Accounts (Town & CPS):** Provides an analysis of the Town and Concord Public Schools' (CPS) responsibilities to Group Insurance, Other Post-Employment Benefits, Property and Liability Insurance, Unemployment and Workers' Compensation, Retirement, Medicare / Social Security, and Debt Service.
- **Schools:** Provides a snapshot of Concord Public Schools (CPS), Concord-Carlisle Regional School District (CCRS), and Minuteman Regional Vocational Technical School District (MRVTSD)'s financial and enrollment health.
- **Unappropriated:** Provides a summary of the Town's State and County Assessments, Overlay, and Snow & Ice / Other Deficit requirements.
- **Appendix:** Provides a guide and resources to help understand the governing budgetary and financial process that oversees the creation of the Town's annual budget.

# Organizational Charts

## Town Government Mission Statement

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

The chart below outlines how Concord Citizens, either through elections or by sitting on boards and committees, influence the operations of their government under the direction of the Town Manager. The Town Manager oversees Town Departments, which include the enterprise, revolving, and special revenue funds. These other funds include the Concord Municipal Light Plant, the Water Division, the Sewer Division, the Beede Swim & Fitness Center, Solid Waste Disposal, Recreation, and Minuteman Media Network. More detail on the previously listed departments is available in the upcoming Enterprise Budget Book, which will be published in the spring of 2022.



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

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

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# Financial Summary

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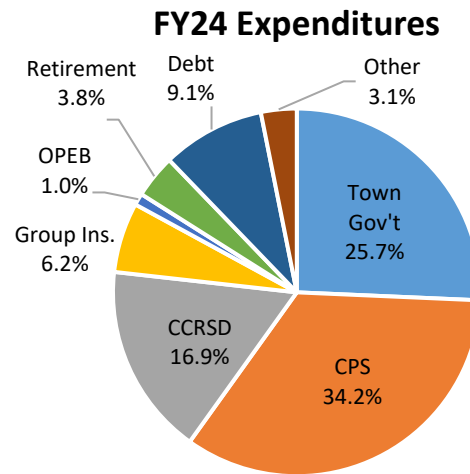
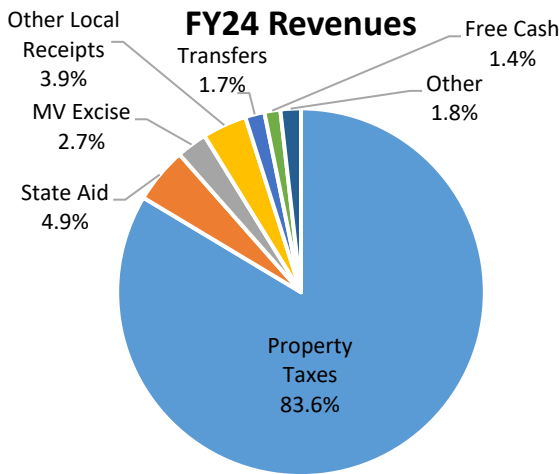
# FY24 Financial Summary – Overview

## Overview

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

### Town Meeting Warrant Articles Authorization

|  |                             |
|--|-----------------------------|
| <b>Article 9</b> – Town Government Budget                                    | \$55,552,181                |
| <b>Article 11</b> – Capital Improvement and Debt Plan                        | \$1,725,000                 |
| <b>Article 12</b> – OPEB Trust Fund  | \$1,364,608                 |
| <b>Article 15</b> – Minuteman Regional Vocational School District Assessment | \$1,643,006                 |
| <b>Article 16</b> – Concord-Carlisle Regional School District Assessment     | \$25,357,846                |
| <b>Article 17</b> – Concord Public Schools                                   | \$45,197,176                |
| Miscellaneous Appropriations   | \$4,500                     |
| Unappropriated Accounts (State Assessments, Snow Deficit and Overlay)        | <u>\$1,296,699</u>          |
| <b>Total</b>   | <u><u>\$132,141,017</u></u> |



## Revenues

**Property Taxes** – Taxes levied on the real estate and personal property of Concord residents and businesses.

**State Aid** – Aid provided to the Town by the State through calculated formulas.

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

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

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

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

## Expenditures

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

**Concord Public Schools (CPS)** – Operating expenses to educate students K-8.

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

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

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

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

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

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

# FY24 Financial Summary – Overview

## Budget – All Accounts (FY20-FY23 Budgeted, FY24 Proposed)

| Line # | FY24 Proposed Expenditure Plan   | FY20-FY23 Budgeted    |                       |                       |                    | Change from FY23 Budget |               |                |                  |  |
|--------|----------------------------------|-----------------------|-----------------------|-----------------------|--------------------|-------------------------|---------------|----------------|------------------|--|
|        |                                  | FY20 Budget           | FY21 Budget           | FY22 Budget           | FY23 Budget        | FY24 Proposed           | Dollar Change | Percent Change | Percent of Total |  |
| 1      | Town Government                  |                       |                       |                       |                    |                         |               |                |                  |  |
| 2      | personal services \$             | \$ 21,833,686         | \$ 21,654,602         | \$ 22,533,144         | 23,701,223         | \$ 1,796,334            | 7.58%         | 19.30%         |                  |  |
| 3      | O & M                            | 4,702,962             | 5,070,207             | 5,734,750             | 5,808,822          | 720,855                 | 12.41%        | 4.94%          |                  |  |
| 4      | Reserve Fund                     | 225,000               | 225,000               | 225,000               | 225,000            | (25,000)                | -11.11%       | 0.15%          |                  |  |
| 5      | Sub-total: Town Operating        | 26,761,648            | 26,949,809            | 28,492,894            | 29,735,046         | 2,492,189               | 8.38%         | 24.39%         |                  |  |
| 6      | capital outlay                   | 1,945,000             | 1,081,855             | 800,000               | 1,509,700          | 215,300                 | 14.26%        | 1.31%          |                  |  |
| 7      | <b>Total Town Government</b>     | <b>\$ 28,706,648</b>  | <b>\$ 28,031,664</b>  | <b>\$ 29,292,894</b>  | <b>31,244,746</b>  | <b>\$ 2,707,489</b>     | <b>8.67%</b>  | <b>25.69%</b>  |                  |  |
| 8      | Concord Public Schools           | \$ 39,390,163         | \$ 40,777,193         | \$ 41,708,424         | 43,186,745         | \$ 2,010,431            | 4.66%         | 34.20%         |                  |  |
| 9      | Concord-Carlisle RSD             | \$ 19,996,874         | \$ 20,436,322         | \$ 21,135,593         | 21,782,979         | \$ 519,855              | 2.39%         | 16.88%         |                  |  |
| 10     | Minuteman Voc Tech RSD           | \$ 768,846            | \$ 904,576            | \$ 911,265            | 987,159            | \$ 167,003              | 16.92%        | 0.87%          |                  |  |
| 11     | <b>Total Operating Budgets</b>   | <b>\$ 88,862,531</b>  | <b>\$ 90,149,755</b>  | <b>\$ 93,048,176</b>  | <b>97,201,629</b>  | <b>\$ 5,404,778</b>     | <b>5.56%</b>  | <b>77.65%</b>  |                  |  |
| 12     | <b>Joint Town - CPS Accounts</b> |                       |                       |                       |                    |                         |               |                |                  |  |
| 13     | Group Insurance \$               | \$ 5,966,069          | \$ 6,383,694          | \$ 6,639,042          | 7,468,322          | \$ 8,140,471            | 9.00%         | 6.16%          |                  |  |
| 14     | OPEB Trust                       | 1,697,850             | 1,500,000             | 1,220,195             | 1,401,347          | (36,739)                | -2.62%        | 1.03%          |                  |  |
| 15     | Retirement                       | 3,965,861             | 4,064,734             | 4,751,660             | 4,882,471          | 167,204                 | 3.42%         | 3.82%          |                  |  |
| 16     | Social Security/Medicare         | 800,000               | 866,864               | 910,207               | 942,064            | 47,104                  | 5.00%         | 0.75%          |                  |  |
| 17     | Other Fixed & Mandated           | 498,750               | 520,500               | 568,575               | 640,450            | 708,168                 | 10.57%        | 0.54%          |                  |  |
| 18     | Town & CPS Debt Service          | 4,196,145             | 3,999,012             | 4,167,370             | 5,098,494          | 4,527,700               | -11.20%       | 3.43%          |                  |  |
| 19     | Town & CPS Excluded Debt Service | 3,221,181             | 3,375,867             | 3,250,139             | 2,986,504          | 923,260                 | 30.91%        | 2.96%          |                  |  |
| 20     | <b>subtotal</b>                  | <b>\$ 20,345,856</b>  | <b>\$ 20,710,671</b>  | <b>\$ 21,507,188</b>  | <b>23,419,652</b>  | <b>\$ 1,269,902</b>     | <b>5.42%</b>  | <b>18.68%</b>  |                  |  |
| 21     | CCRSO Debt Service               | 0                     | 0                     | 0                     | 0                  | 0                       | 0.00%         | 0.00%          |                  |  |
| 22     | CORSD Excluded Debt Service      | 3,348,113             | 3,311,646             | 3,241,186             | 3,179,377          | (124,366)               | -3.91%        | 2.31%          |                  |  |
| 23     | Minuteman Excluded Debt Service  | 297,995               | 354,322               | 378,019               | 521,385            | 488,844                 | -6.24%        | 0.37%          |                  |  |
| 24     | <b>subtotal</b>                  | <b>\$ 3,646,108</b>   | <b>\$ 3,665,968</b>   | <b>\$ 3,619,205</b>   | <b>3,700,762</b>   | <b>\$ (156,906)</b>     | <b>-4.24%</b> | <b>2.68%</b>   |                  |  |
| 25     | Other Articles                   | 0                     | 0                     | 4,500                 | 4,500              | 0                       | 0.00%         | 0.00%          |                  |  |
| 26     | <b>TOWN MEETING VOTE</b>         | <b>\$ 112,854,495</b> | <b>\$ 114,526,394</b> | <b>\$ 118,179,069</b> | <b>124,326,543</b> | <b>\$ 6,517,774</b>     | <b>5.24%</b>  | <b>99.02%</b>  |                  |  |
| 27     | State assessments & offsets \$   | \$ 562,989            | \$ 531,162            | \$ 576,027            | 565,188            | \$ 31,511               | 5.58%         | 0.45%          |                  |  |
| 28     | Snow/ice & other deficits        | 0                     | 0                     | 0                     | 0                  | 200,000                 | #DIV/0!       | 0.15%          |                  |  |
| 29     | Overlay                          | 599,937               | 522,588               | 516,742               | 327,048            | 172,952                 | 52.88%        | 0.98%          |                  |  |
| 30     | <b>subtotal</b>                  | <b>\$ 1,162,926</b>   | <b>\$ 1,053,750</b>   | <b>\$ 1,092,769</b>   | <b>892,236</b>     | <b>\$ 404,463</b>       | <b>45.33%</b> | <b>0.98%</b>   |                  |  |
| 31     | <b>TOTAL BUDGET PLAN</b>         | <b>\$ 114,017,421</b> | <b>\$ 115,580,143</b> | <b>\$ 119,271,838</b> | <b>125,218,778</b> | <b>\$ 6,922,239</b>     | <b>5.53%</b>  | <b>100.00%</b> |                  |  |

# FY24 Financial Summary – Overview

## Budget – All Accounts (FY20-FY23 Budgeted, FY24 Proposed)

|                     |                                    | Change from FY23 Budget |                       |                       |                    |                       |                     |                |                  |
|---------------------|------------------------------------|-------------------------|-----------------------|-----------------------|--------------------|-----------------------|---------------------|----------------|------------------|
|                     |                                    | FY20 Budget             | FY21 Budget           | FY22 Budget           | FY23 Budget        | FY24 Proposed         | Dollar Change       | Percent Change | Percent of Total |
| <b>30</b>           | state aid                          | \$ 5,465,567            | \$ 5,645,786          | \$ 5,838,114          | 6,232,589          | \$ 6,516,966          | \$ 284,377          | 4.56%          | 4.93%            |
| <b>31</b>           | motor vehicle excise tax           | 3,316,531               | 2,737,923             | 3,100,000             | 3,410,000          | 3,540,000             | 130,000             | 3.81%          | 2.68%            |
| <b>32</b>           | investment earnings                | 700,000                 | 850,000               | 200,000               | 400,000            | 650,000               | 250,000             | 62.50%         | 0.49%            |
| <b>33</b>           | other local revenue                | 4,545,519               | 3,206,247             | 3,345,250             | 4,395,250          | 4,559,272             | 164,022             | 3.73%          | 3.45%            |
| <b>34</b>           | <b>Transfers to General Fund</b>   |                         |                       |                       |                    |                       |                     |                |                  |
| <b>35</b>           | Enterprise and Other Funds         | 3,201,619               | 2,649,005             | 1,947,786             | 2,228,448          | 2,333,767             | 105,319             | 4.73%          | 1.77%            |
| <b>36</b>           | Emergency Services Stab. Fund      | 295,240                 | 170,880               | 88,150                | 0                  | 0                     | 0                   | 0.00%          | 0.00%            |
| <b>37</b>           | <b>subtotal</b>                    | <b>3,407,135</b>        | <b>2,819,885</b>      | <b>2,035,936</b>      | <b>2,228,448</b>   | <b>2,333,767</b>      | <b>105,319</b>      | <b>4.73%</b>   | <b>1.77%</b>     |
| <b>38</b>           | <b>Other Appropriations</b>        |                         |                       |                       |                    |                       |                     |                |                  |
| <b>39</b>           | Middle School Stabilization Fund   | \$ 0                    | \$ 0                  | \$ 0                  | 0                  | 0                     | 0                   | 0.00%          | 0.00%            |
| <b>40</b>           | from CMLP (Light Fund)             | 452,000                 | 474,500               | 451,500               | 444,000            | 459,000               | 15,000              | 3.38%          | 0.35%            |
| <b>41</b>           | Free Cash                          | 1,000,000               | 1,715,000             | 1,867,564             | 1,600,000          | 1,600,000             | 0                   | 0.00%          | 1.21%            |
| <b>42</b>           | Transfer from Technology Fund      | 0                       | 0                     | 0                     | 309,700            | 0                     | (309,700)           | -100.00%       | 0.00%            |
| <b>43</b>           | Receipts from Other Governments    | 0                       | 0                     | 83,975                | 83,975             | 85,000                | 1,025               | 1.22%          | 0.06%            |
| <b>44</b>           | Pension Resene                     | 0                       | 0                     | 1,338,816             | 1,501,370          | 1,650,000             | 148,630             | 9.90%          | 1.25%            |
| <b>45</b>           | Parking Meter Receipts             | 0                       | 0                     | 245,000               | 0                  | 0                     | 0                   | 0.00%          | 0.00%            |
| <b>46</b>           | Transportation Network Surcharge   | 0                       | 3,500                 | 3,500                 | 3,500              | 3,500                 | 0                   | 0.00%          | 0.00%            |
| <b>47</b>           | Dog Inoculation Resene             | 0                       | 0                     | 1,000                 | 1,000              | 1,000                 | 0                   | 0.00%          | 0.00%            |
| <b>48</b>           | National Opoid Settlement          | 0                       | 0                     | 0                     | 0                  | 29,851                | 29,851              | 0.00%          | 0.02%            |
| <b>49</b>           | Septic Betterment                  | 89,724                  | 0                     | 0                     | 0                  | 0                     | 0                   | 0.00%          | 0.00%            |
| <b>50</b>           | <b>subtotal</b>                    | <b>18,976,476</b>       | <b>17,452,843</b>     | <b>18,509,655</b>     | <b>20,608,832</b>  | <b>21,428,356</b>     | <b>819,524</b>      | <b>3.98%</b>   | <b>16.22%</b>    |
| <b>Property Tax</b> |                                    |                         |                       |                       |                    |                       |                     |                |                  |
| <b>51</b>           | property tax base                  | \$ 86,978,397           | \$ 90,127,638         | \$ 92,921,955         | 95,817,773         | \$ 102,259,041        | \$ 6,441,268        | 6.72%          | 77.39%           |
| <b>52</b>           | new growth                         | 1,195,259               | 957,827               | 970,883               | 1,241,514          | 1,000,000             | (241,514)           | -19.45%        | 0.76%            |
| <b>53</b>           | <b>total within the Levy Limit</b> | <b>\$ 88,173,656</b>    | <b>\$ 91,085,465</b>  | <b>\$ 93,892,838</b>  | <b>97,059,287</b>  | <b>\$ 103,259,041</b> | <b>\$ 6,199,754</b> | <b>6.39%</b>   | <b>78.14%</b>    |
| <b>54</b>           | Excluded Debt Service              | 6,867,289               | 7,041,835             | 6,869,344             | 7,550,659          | 7,453,620             | (97,039)            | -1.29%         | 5.64%            |
| <b>55</b>           | <b>total property tax</b>          | <b>\$ 95,040,945</b>    | <b>\$ 98,127,300</b>  | <b>\$ 100,762,182</b> | <b>104,609,946</b> | <b>\$ 110,712,661</b> | <b>\$ 6,102,715</b> | <b>5.83%</b>   | <b>83.78%</b>    |
| <b>56</b>           | <b>TOTAL RESOURCES</b>             | <b>\$ 114,017,421</b>   | <b>\$ 115,580,143</b> | <b>\$ 119,271,837</b> | <b>125,218,778</b> | <b>\$ 132,141,017</b> | <b>\$ 6,922,239</b> | <b>5.53%</b>   | <b>100.00%</b>   |

# FY24 Financial Summary – Overview

## Financial Stability and Free Cash

### Bond Rating

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

### Free Cash

All municipal governments should maintain reserves, which can be used for special purposes or in case of emergencies. Credit rating agencies look at the reserves as a measure to determine whether a city or town is being managed well. It is Town policy to maintain Free Cash, the General Fund’s unassigned fund balance as certified by the Massachusetts Department of Revenue (DOR), at a level between 5% and 10% of the ensuing General Fund Budget.

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

| 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 |
| 2008  | 7,371,061                             | 10.0%   | 2010                               | 600,000                             |                                     |                              | 440,000                                   | 1,040,000           |
| 2009  | 8,471,337                             | 11.2%   | 2011                               | 600,000                             |                                     | 34,430 (1)                   |   | 634,430             |
| 2010  | 8,635,340                             | 11.1%   | 2012                               | 850,000                             |                                     | 24,822 (2)                   |   | 874,822             |
| 2011  | 9,567,656                             | 11.9%   | 2013                               | 850,000                             | 2,000,000                           |                              |   | 2,850,000           |
| 2012  | 9,357,662                             | 11.3%   | 2014                               | 850,000                             | 750,000                             |                              |   | 1,600,000           |
| 2013  | 9,664,489                             | 11.2%   | 2015                               | 850,000                             | 750,000                             |                              |   | 1,600,000           |
| 2014  | 11,084,916                            | 12.3%   | 2016                               | 950,000                             | 750,000                             | 625,000 (3)                  |   | 2,325,000           |
| 2015  | 11,040,933                            | 11.5%   | 2017                               | 1,000,000                           |                                     |                              |   | 1,000,000           |
| 2016  | 12,605,955                            | 12.8%   | 2018                               | 1,000,000                           |                                     | 1,000,000 (4)                |   | 2,000,000           |
| 2017  | 10,798,936                            | 10.4%   | 2019                               | 1,000,000                           |                                     |                              |   | 1,000,000           |
| 2018  | 11,683,672                            | 10.7%   | 2020                               | 1,000,000                           |                                     | 500,000 (5)                  |   | 1,500,000           |
| 2019  | 11,839,956                            | 10.4%   | 2021                               | 1,000,000                           | 2,000,000                           | 550,000 (6)                  |   | 3,550,000           |
| 2020  | 6,398,206                             | 5.5%  | 2022                               | 1,000,000                           |                                     | \$ 500,000 (7)               |   | 1,500,000           |
| 2021  | 7,695,461                             | 6.5%  | 2023                               | 1,000,000                           | 500,000                             | \$ 500,000 (8)               |   | 2,000,000           |
|   |                                       |   |                                    | <b>Proposed</b>                     |                                     |                              |   |                     |
| 2022  | 7,588,250 est.                        | 6.1%  | 2024                               | 1,000,000                           | 250,000                             |                              | (9)                                       | 1,250,000           |

**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. FY2022 Free Cash is an estimate.

(1) 375th Celebration (\$20,000, 57ATM2010) and Old Calf Pasture Restoration (\$14,430, 58ATM2010)

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

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

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

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

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

(7) Affordable Housing (\$500,000, 17ATM2021)

(8) Middle School Stabilization Fund (\$500,000, 20ATM2022), Affordable Housing (\$500,000, 24ATM2022)

(9) Middle School Stabilization Fund (\$250,000, 20ATM2023)

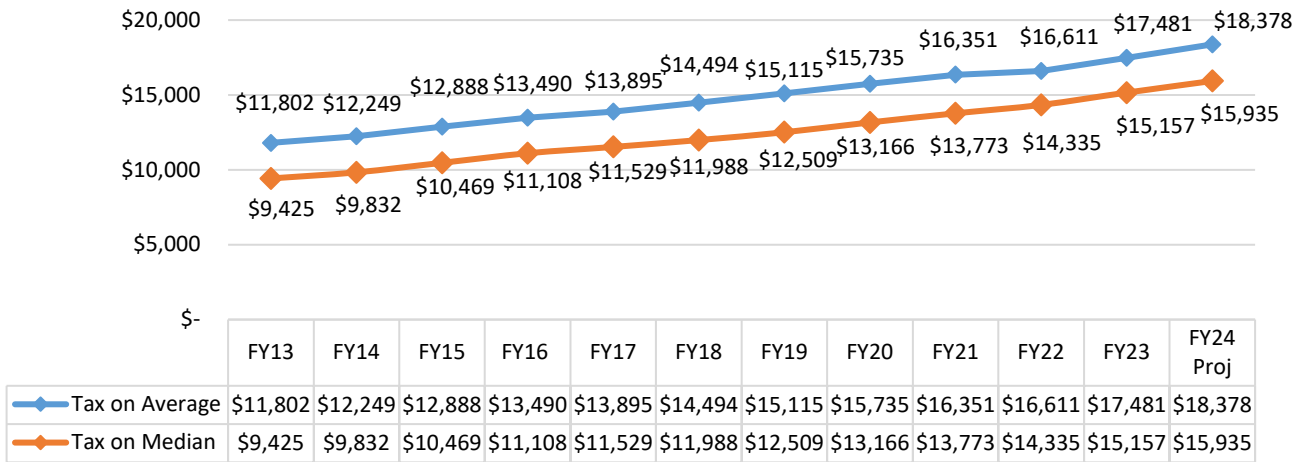
# FY24 Financial Summary – Property Taxes

## Property Taxes

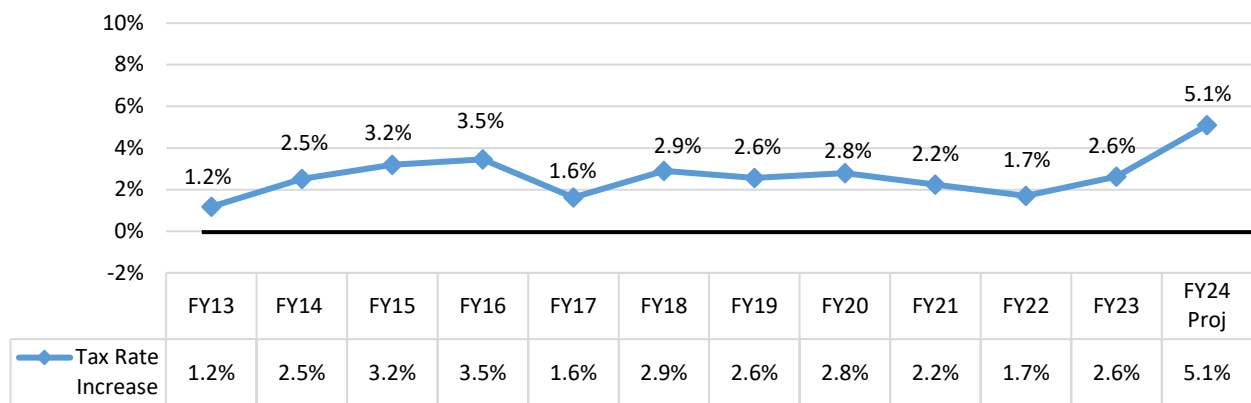
The FY24 General Fund budget is estimated to increase the average property tax revenue for single-family parcels borne by existing taxpayers by 5.3%, resulting in an average tax bill of \$18,378 and a median tax bill of \$15,935. The tax levy is estimated to be \$110,712,661.

The average property tax revenue increases that are borne by existing taxpayer does not include revenue earned from new construction, called “New Growth”, since this revenue is an addition to existing tax base.

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



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



There is an understandable gap between the average and median tax bills for single-family parcels. Average tax bills are larger because this calculation takes the sum of all the tax bills and divides by the number of tax bills. Properties with large, assessed valuations increase this average number. Median tax bills estimate the amount of the tax bill that is right in the middle of all bills to be issued. Accordingly, half of the single-family houses would have a tax bill less than \$15,935 and half would have a tax bill more than this median amount.

# FY24 Financial Summary – Property Taxes

## Property Tax Rate Schedule

| Assessment Date              | Fiscal Year | Median single family parcel |          |           | Average single family value |           |                | impact on existing taxpayers |                |                         |  |
|------------------------------|-------------|-----------------------------|----------|-----------|-----------------------------|-----------|----------------|------------------------------|----------------|-------------------------|--|
|                              |             | value                       | Tax rate | Tax Bill  | value                       | Tax Bill  | Total Tax Levy | New Growth Levy              | Net Levy       | % over prior total levy |  |
| Jan. 1, 2012                 | 2013        | 669,850                     | 14.07    | 9,425     | 838,804                     | 11,802    | 71,123,429     | 1,183,336                    | 69,940,093     | +1.18%                  |  |
| Jan. 1, 2013                 | 2014        | 680,400                     | 14.45    | 9,832     | 847,681                     | 12,249    | 74,135,633     | 1,220,624                    | 72,915,009     | +2.52%                  |  |
| Jan. 1, 2014                 | (a) 2015    | 732,600                     | 14.29    | 10,469    | 901,857                     | 12,888    | 77,341,746     | 835,499                      | 76,506,247     | +3.20%                  |  |
| Jan. 1, 2015                 | 2016        | 798,000                     | 13.92    | 11,108    | 969,130                     | 13,490    | 81,319,099     | 1,284,004                    | 80,035,095     | +3.48%                  |  |
| Jan. 1, 2016                 | 2017        | 819,400                     | 14.07    | 11,529    | 987,566                     | 13,895    | 84,050,189     | 1,412,859                    | 82,637,330     | +1.62%                  |  |
| Jan. 1, 2017                 | (a) 2018    | 838,900                     | 14.29    | 11,988    | 1,014,301                   | 14,494    | 87,807,057     | 1,321,330                    | 86,485,727     | +2.90%                  |  |
| Jan. 1, 2018                 | 2019        | 881,550                     | 14.19    | 12,509    | 1,065,176                   | 15,115    | 91,291,587     | 1,235,953                    | 90,055,634     | +2.56%                  |  |
| Jan. 1, 2019                 | 2020        | 925,200                     | 14.23    | 13,166    | 1,105,783                   | 15,735    | 95,040,945     | 1,195,259                    | 93,845,686     | +2.80%                  |  |
| Jan. 1, 2020                 | 2021        | 928,100                     | 14.84    | 13,773    | 1,101,824                   | 16,351    | 98,127,300     | 957,827                      | 97,169,473     | +2.24%                  |  |
| Jan. 1, 2021                 | 2022        | 971,200                     | 14.76    | 14,335    | 1,125,400                   | 16,611    | 100,762,182    | 970,883                      | 99,791,299     | +1.70%                  |  |
| Jan. 1, 2022                 | 2023        | \$ 1,169,500                | 12.96    | 15,157    | \$ 1,348,866                | 17,481    | \$ 104,356,859 | \$ 950,000                   | \$ 103,406,859 | +2.62%                  |  |
| <i>estimate</i> Jan. 1, 2023 | 2024        |                             |          | \$ 15,935 |                             | \$ 18,378 | \$ 110,712,661 | \$ 1,000,000                 | \$ 109,712,661 | +5.13%                  |  |

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

| Operating overrides and debt exclusion levy impact |                 | Voted Operating Override levy |           | Change from prior year |           | Total change in tax levy |
|--|-----------------|-------------------------------|-----------|------------------------|-----------|--------------------------|
| Fiscal Year  | % incr. in levy | Levy                          | Levy      | Levy                   | Levy      | Levy                     |
| 2012   | none            |                               | 4,069,862 | 54,432 *               | 2,577,600 |                          |
| 2013   | none            |                               | 4,088,721 | 18,859 *               | 2,000,432 |                          |
| 2014   | none            |                               | 4,801,422 | 712,701 *              | 3,012,204 |                          |
| 2015   | none            |                               | 5,444,595 | 643,173 *              | 3,206,113 |                          |
| 2016   | none            |                               | 5,810,834 | 366,239 *              | 3,977,353 |                          |
| 2017   | none            |                               | 6,266,168 | 455,334 *              | 2,731,090 |                          |
| 2018   | none            |                               | 6,383,991 | 117,823 *              | 3,756,868 |                          |
| 2019   | none            |                               | 6,443,014 | 59,023 *               | 3,484,530 |                          |
| 2020   | none            |                               | 6,867,289 | 424,275                | 3,749,358 |                          |
| 2021   | none            |                               | 7,041,835 | 174,546                | 3,086,355 |                          |
| 2022   | none            |                               | 6,869,344 | -172,491               | 2,634,882 |                          |
| current year                                       | 2023            | none                          | 6,687,266 | -182,078               | 3,594,677 |                          |
| <i>estimate</i>                                    | 2024            |                               | 7,453,620 | 766,354                | 6,355,802 |                          |

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

# FY24 Financial Summary – Property Taxes

## Assessed Valuation Schedule

Assessed Valuation, Levy Limit, Tax Levy and Rates: FY1980 to FY2023

| 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 | \$92,281,116  | \$88,172,646 | \$6,868,298    | \$14.23          |                  |            |            |             | \$4,107,460       | 4.45%         |
| 2021        | \$6,670,507,650      | \$166,762,691 | \$95,545,971  | \$91,093,557 | \$7,034,743    | \$14.84          |                  |            |            |             | \$4,452,414       | 4.66%         |
| 2022        | \$6,826,881,734      | \$170,672,043 | \$98,905,503  | \$93,895,429 | \$6,869,345    | \$14.76          |                  |            |            |             | \$5,010,074       | 5.07%         |
| 2023        | \$8,085,523,349      | \$202,138,084 | \$102,328,141 | \$97,668,593 | \$6,687,266    | \$12.96          |                  |            |            |             | \$4,659,548       | 4.55%         |

# FY24 Financial Summary – Revenues

## Revenues

### Property Tax Detail Schedule

#### PROPERTY TAX DETAIL - GENERAL FUND (FY18 - FY22 Actuals, FY23 Budgeted, and FY24 Projected)

|  | FY18<br>Actual | FY19<br>Actual | FY20<br>Actual | FY21<br>Actual | FY22<br>Actual | FY23<br>Budgeted | FY24<br>Projected |
|--|----------------|----------------|----------------|----------------|----------------|------------------|-------------------|
| <b>Property Tax:</b>   |                |                |                |                |                |                  |                   |
| 66. Base   | \$80,101,736   | \$83,612,620   | \$86,978,397   | \$90,127,638   | \$92,920,956   | \$96,718,593     | \$102,259,041     |
| 67. New Growth   | 1,321,330      | 1,235,953      | 1,195,259      | \$957,827      | \$970,883      | 950,000          | 1,000,000         |
| 68. <b>Within levy limit</b>                                 | \$81,423,066   | \$84,848,573   | \$88,173,656   | \$91,085,465   | \$93,891,839   | \$97,668,593     | \$103,259,041     |
| <b>Debt Exclusion:</b>                                       |                |                |                |                |                |                  |                   |
| 69. Concord-Carlisle High School                             | \$179,233      | \$0            | \$0            | \$0            | \$0            | \$0              | \$0               |
| 70. New CCHS building  | 3,472,251      | 3,404,344      | 3,348,113      | 3,311,646      | 3,241,186      | 3,179,377        | 3,056,364         |
| Harvey Wheeler CC renovations                                | 0              | 0              | 0              | 0              | 0              | 0                | 0                 |
| Middle School Feasibility Study                              |                |                |                | 338,789        | 323,750        | 310,250          | 296,750           |
| Middle School Phase I (\$12 million)                         |                |                |                |                |                |                  | 1,048,150         |
| 71. CPS Bus Depot  | 158,661        | 141,026        | 251,000        | 244,000        | 235,250        | 226,500          | 217,750           |
| 72. Alcott School - Bond, Sept. '04 (\$7m), refunded May '15 | 418,265        | 406,960        | 393,715        | 376,620        | 302,930        | 289,263          | 276,253           |
| 73. Alcott School - Ph 2 bond, Mar. '07 (\$2.35m)            | 176,240        | 166,320        | 159,500        | 153,700        | 147,900        | 58,588           | 58,588            |
| 74. Thoreau School - Bond, Sept. 06 (\$10m)                  | 219,710        | 200,190        | 178,135        | 155,605        | 61,238         | 112,150          | 89,270            |
| 75. Thoreau School - Bond, Sept. '07 (\$6.8m)                | 500,537        | 445,440        | 427,560        | 413,760        | 399,960        | 386,160          | 372,360           |
| 76. Thoreau school - Bond, Mar. '09 (\$140k)                 | 0              | 0              | 0              | 0              | 134,108        | 0                | 0                 |
| 77. Willard School Design - Bond Spr. '08 (\$1.84m)          | 181,563        | 191,110        | 0              | 0              | 0              | 0                | 0                 |
| 78. Willard School - Bond, Mar. '09 (\$11.9m)                | 898,438        | 580,262        | 796,110        | 771,910        | 746,710        | 723,550          | 694,350           |
| 79. Willard School - Bond, Jan. '10(\$12.9m)                 | 954,300        | 935,680        | 916,375        | 821,689        | 798,500        | 780,250          | 756,500           |
| 80. Phase 1, WPAT State Loan                                 | 99,794         | 99,794         | 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                       | 0              | 0              | 0              | 0              | 0              | 0                | 0                 |
| 83. MMRHS, New building                                      | 0              | 146,887        | 297,995        | 354,322        | 378,019        | 521,385          | 488,844           |
| 84. <b>subtotal, debt exclusion</b>                          | \$7,258,992    | \$6,718,013    | \$6,868,297    | \$7,041,835    | \$6,869,344    | \$6,687,266      | \$7,454,973       |
| <i>less:</i>   |                |                |                |                |                |                  |                   |
| 85. <b>Elementary School Debt Stabilization</b>              |                |                | 0              | 0              | 0              | 0                | 0                 |
| 85A. <b>Bond Premium</b>                                     |                |                | -1,008         | 0              | 0              | 0                | 0                 |
| 85B. <b>CCRSB PY Debt Reserve</b>                            |                |                | 0              | 0              | 0              | 0                | 0                 |
| 86. <b>Thoreau School MSBA grant</b>                         |                |                | 0              | 0              | 0              | 0                | 0                 |
| 87. <b>High School Debt Stabilization</b>                    | (875,000)      | (275,000)      | 0              | 0              | 0              | 0                | 0                 |
| 88. <b>Net debt exclusion</b>                                | \$6,383,992    | \$6,443,013    | \$6,867,289    | \$7,041,835    | \$6,869,344    | \$6,687,266      | \$7,454,973       |
| 89. <b>TOTAL PROPERTY TAX</b>                                | \$87,807,058   | \$91,291,587   | 95,040,945     | \$98,127,300   | \$100,761,183  | \$104,355,859    | \$110,714,014     |

# FY24 Financial Summary – Revenues

## State Aid and Local Receipts Schedule

### State Aid and Local Receipts

FY19 - FY22 Actuals, FY23 Budgeted, FY24 Proposed

|   | FY19<br>Actual     | FY20<br>Actual     | FY21<br>Actual     | FY22<br>Actual     | FY23<br>Budgeted   | FY24<br>Proposed   | FY23 to FY24<br>Amount | Percent       | Percent<br>of Total |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------|---------------------|
| <b>State Aid</b>                          |                    |                    |                    |                    |                    |                    |                        |               |                     |
| 4602 EARLY VOTING                         | \$6,020            | \$0                | \$13,980           | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4611 LOSS OF TAXES STATE LAND             | \$529,254          | \$570,619          | \$585,466          | \$645,694          | \$645,337          | \$828,810          | \$183,473              | 28.43%        | 5.43%               |
| STATE OWNED LAND, CORRECTIONAL FACILITIES |                    |                    |                    |                    | \$26,728           | \$150,000          | \$123,272              | 461.21%       | 0.98%               |
| 4613 ABATEMENTS TO VETERANS               | \$0                | \$0                | \$4,016            | \$0                | \$0                | \$27,273           | \$27,273               | 0.00%         | 0.18%               |
| 4614 ABATEMENTS TO SURVIVING SPOUSE       | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4615 ABATEMENTS TO THE BLIND              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4616 ABATEMENTS TO THE ELDERLY            | \$3,012            | \$4,016            | \$0                | \$2,008            | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4620 SCHOOL AID CH. 70                    | \$3,429,247        | \$3,552,455        | \$3,737,831        | \$3,803,579        | \$3,908,868        | \$4,014,301        | \$105,433              | 2.70%         | 26.30%              |
| 4623 CHARTER SCHL TUTION ASSESSMENT RE    | \$17,806           | \$3,799            | \$2,479            | \$22,925           | \$30,264           | \$36,979           | \$6,715                | 22.19%        | 0.24%               |
| 4666 CORRECTIONAL INSTIUTIONAL AID        | \$144,603          | \$143,654          | \$150,531          | \$152,797          | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4667 VETERANS BENEFITS                    | \$48,245           | \$48,879           | \$27,098           | \$57,479           | \$38,167           | \$38,930           | \$763                  | 2.00%         | 0.26%               |
| 4673 UNRESTRICTED GEN GOVT AIDE           | \$1,199,501        | \$1,231,888        | \$1,262,345        | \$1,304,708        | \$1,309,429        | \$1,377,450        | \$68,021               | 5.19%         | 9.02%               |
| LIBRARY OFFSET RECEIPT                    | \$0                | \$0                | \$0                | \$0                | \$36,442           | \$43,223           | \$6,781                | 18.61%        | 0.28%               |
| <b>TOTAL - STATE AID</b>                  | <b>\$5,377,689</b> | <b>\$5,555,310</b> | <b>\$5,783,746</b> | <b>\$5,989,190</b> | <b>\$5,995,235</b> | <b>\$6,516,966</b> | <b>\$521,731</b>       | <b>8.70%</b>  | <b>42.69%</b>       |
| <b>Local Excise Taxes</b>                 |                    |                    |                    |                    |                    |                    |                        |               |                     |
| 4150 MOTOR VEHICLE EXCISE                 | \$3,204,396        | \$2,906,462        | \$3,224,472        | \$3,237,919        | \$3,410,000        | \$3,540,000        | \$130,000              | 3.81%         | 23.19%              |
| 4162 FARM EXCISE                          | \$1,839            | \$2,135            | \$0                | \$1,466            | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4166 ROOM OCCUPANCY                       | \$865,598          | \$530,214          | \$219,427          | \$474,406          | \$700,000          | \$624,272          | (\$75,728)             | -10.82%       | 4.09%               |
| 4167 JET FUEL                             | \$240,085          | \$263,161          | \$152,253          | \$265,420          | \$250,000          | \$275,000          | \$25,000               | 10.00%        | 1.80%               |
| 4168 LOCAL MEALS TAX                      | \$423,881          | \$393,523          | \$267,371          | \$429,415          | \$500,000          | \$410,000          | (\$90,000)             | -18.00%       | 2.69%               |
| 4324 MV LESSOR SURCHARGE                  | \$202              | \$4,155            | \$87               | \$2,887            | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| <b>TOTAL - LOCAL EXCISE TAXES</b>         | <b>\$4,736,002</b> | <b>\$4,099,650</b> | <b>\$3,863,610</b> | <b>\$4,411,512</b> | <b>\$4,860,000</b> | <b>\$4,849,272</b> | <b>(\$10,728)</b>      | <b>-0.22%</b> | <b>31.76%</b>       |
| <b>Licenses and Permits</b>               |                    |                    |                    |                    |                    |                    |                        |               |                     |
| 4411 LICENSES PERMITS                     | \$1,270,170        | \$1,163,209        | \$1,248,647        | \$1,571,361        | \$1,150,000        | \$1,350,000        | \$200,000              | 17.39%        | 8.84%               |
| 4412 ALCOHOLIC BEVERAGES                  | \$98,550           | \$2,925            | (\$9,963)          | \$75               | \$90,000           | \$90,000           | \$0                    | 0.00%         | 0.59%               |
| <b>TOTAL - PERMITS</b>                    | <b>\$1,368,720</b> | <b>\$1,166,134</b> | <b>\$1,238,684</b> | <b>\$1,571,436</b> | <b>\$1,240,000</b> | <b>\$1,440,000</b> | <b>\$200,000</b>       | <b>16.13%</b> | <b>9.43%</b>        |
| <b>Fines and Forfeitures</b>              |                    |                    |                    |                    |                    |                    |                        |               |                     |
| 4171 PENALTY INTEREST-PROP. TAXES         | \$1,323            | \$538              | \$1,117            | \$1,254            | \$100,000          | \$100,000          | \$0                    | 0.00%         | 0.66%               |
| 4172 REAL ESTATE INTEREST                 | \$94,345           | \$132,218          | \$173,746          | \$135,591          | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4173 TAX TITLE INTEREST                   | \$59,273           | \$71,159           | \$57,056           | \$20,496           | \$20,000           | \$20,000           | \$0                    | 0.00%         | 0.13%               |
| TAX DEFERRAL INTEREST                     |                    |                    |                    |                    |                    | \$20,000           | \$20,000               | N/A           | 0.13%               |
| 4174 MV EXCISE INTEREST                   | \$5,657            | \$6,359            | \$10,535           | \$11,500           | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4175 DEF. REAL ESTATE INTEREST            | \$173,056          | \$11,025           | \$2,749            | \$1,376            | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4771 TOWN BYLAW FINES                     | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4775 COURT FINES                          | \$2,060            | \$1,348            | \$1,049            | \$2,713            | \$35,000           | \$35,000           | \$0                    | 0.00%         | 0.23%               |
| 4777 DISTRICT COURT FINES                 | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4778 CIVIL FINES RMV                      | \$55,384           | \$54,340           | \$49,820           | \$61,499           | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| <b>TOTAL - FINES</b>                      | <b>\$391,097</b>   | <b>\$276,986</b>   | <b>\$296,072</b>   | <b>\$234,429</b>   | <b>\$155,000</b>   | <b>\$175,000</b>   | <b>\$20,000</b>        | <b>12.90%</b> | <b>1.15%</b>        |
| <b>Rentals</b>                            |                    |                    |                    |                    |                    |                    |                        |               |                     |
| 4359 WIRELESS RENTAL FEES                 | \$234,143          | \$228,564          | \$230,833          | \$233,017          | \$222,500          | \$222,500          | \$0                    | 0.00%         | 1.46%               |
| 4360 RENTALS - HWCC                       | \$26,086           | \$42,395           | \$3,686            | \$18,410           | \$35,000           | \$35,000           | \$0                    | 0.00%         | 0.23%               |
| 4361 MILLBROOK TARRY                      | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4362 RIPLEY RENTAL                        | \$23,831           | \$20,634           | \$29,901           | \$25,775           | \$27,750           | \$37,500           | \$9,750                | 35.14%        | 0.25%               |
| 4363 MARSHALL FARM RENT                   | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4364 MCGRATH FARM RENT                    | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4365 37 KNOX TRAIL RENT                   | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                    | 0.00%         | 0.00%               |
| 4830 INTEREST ON INVESTMENTS              | \$687,046          | \$657,707          | \$202,636          | \$81,759           | \$400,000          | \$650,000          | \$250,000              | 62.50%        | 4.26%               |
| <b>TOTAL - RENTALS</b>                    | <b>\$971,105</b>   | <b>\$949,301</b>   | <b>\$467,055</b>   | <b>\$358,961</b>   | <b>\$685,250</b>   | <b>\$945,000</b>   | <b>\$259,750</b>       | <b>37.91%</b> | <b>6.19%</b>        |

# FY24 Financial Summary – Revenues

## State Aid and Local Receipts Schedule (Continued)

### State Aid and Local Receipts

FY19 - FY22 Actuals, FY23 Budgeted, FY24 Proposed

|                                     | FY19                | FY20                | FY21                | FY22                | FY23                | FY24                | FY23 to FY24       |               | Percent        |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|----------------|
|                                     | Actual              | Actual              | Actual              | Actual              | Budgeted            | Proposed            | Amount             | Percent       | of Total       |
| <b>Fees</b>                         |                     |                     |                     |                     |                     |                     |                    |               |                |
| 4271 AMBULANCE FEES COASTAL         | \$669,408           | \$728,397           | \$727,026           | \$897,827           | \$725,000           | \$800,000           | \$75,000           | 10.34%        | 5.24%          |
| 4320 FEES                           | \$1,550             | \$1,400             | \$1,475             | \$1,600             | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4321 ADMIN DETAIL FEES              | \$35,030            | \$39,100            | \$46,139            | \$41,135            | \$40,000            | \$40,000            | \$0                | 0.00%         | 0.26%          |
| 4322 FALSE ALARM FEES               | \$4,500             | \$9,425             | \$5,050             | \$3,525             | \$10,000            | \$10,000            | \$0                | 0.00%         | 0.07%          |
| 4323 FIREARM IDENTIFICATION FEE     | \$2,775             | \$2,563             | \$4,188             | \$2,463             | \$2,500             | \$2,500             | \$0                | 0.00%         | 0.02%          |
| 4327 FIRE ALARM MONITOR FEE         | \$20,105            | \$18,000            | \$19,200            | \$17,000            | \$20,000            | \$20,000            | \$0                | 0.00%         | 0.13%          |
| 4328 SUBDIVISION APPLICATION FEES   | \$7,150             | \$10,400            | \$13,429            | \$7,243             | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4329 COLLECTORS FEES                | \$12,525            | \$18,225            | \$22,025            | \$15,275            | \$30,000            | \$30,000            | \$0                | 0.00%         | 0.20%          |
| 4330 COLLECTORS COSTS               | \$27,746            | \$10,895            | \$31,314            | \$20,725            | \$30,000            | \$30,000            | \$0                | 0.00%         | 0.20%          |
| 4331 CONSTABLE FEES                 | \$75                | \$0                 | \$45                | \$45                | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4333 FEES (TOWN CLERK)              | \$106,715           | \$104,912           | \$107,176           | \$104,933           | \$100,000           | \$100,000           | \$0                | 0.00%         | 0.66%          |
| 4335 CABLE TV FRANCHISE             | \$0                 | \$0                 | \$2,346             | \$0                 | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4337 COBRA FEES                     | \$448               | \$151               | \$98                | \$61                | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4338 BAD CHECK FEES                 | \$2,332             | \$1,275             | \$1,250             | \$1,575             | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4339 FILING FEES                    | \$13,777            | \$10,400            | \$5,600             | \$7,200             | \$10,000            | \$10,000            | \$0                | 0.00%         | 0.07%          |
| 4347 BUILDING REVIEW FEE            | \$13,615            | \$9,605             | \$15,740            | \$13,970            | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4348 HWCC PARK LOT MAINTENANCE FEE  | \$0                 | \$2,266             | \$1,412             | \$4,000             | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4370 MISCELLANEOUS REVENUE          | \$42,938            | \$14,373            | \$26,810            | \$34,155            | \$50,000            | \$50,000            | \$0                | 0.00%         | 0.33%          |
| 4376 HEALTH SERVICES OVERHEAD       | \$13,206            | \$11,083            | \$11,951            | \$41,885            | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4414 FIRE ALARM                     | \$19,550            | \$10,000            | \$23,603            | \$16,550            | \$7,500             | \$7,500             | \$0                | 0.00%         | 0.05%          |
| 4567 SCHOOL MEDICAID PAYMENTS       | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4772 LIBRARY BOOK FINES             | \$33,535            | \$23,286            | \$3,555             | \$1,407             | \$25,000            | \$25,000            | \$0                | 0.00%         | 0.16%          |
| 4857 TUITION - INTEGRATED PRESCHOOL | <u>\$115,972</u>    | <u>\$0</u>          | <u>\$6,494</u>      | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>         | <u>0.00%</u>  | <u>0.00%</u>   |
| <b>TOTAL - FEES</b>                 | <b>\$1,142,951</b>  | <b>\$1,025,756</b>  | <b>\$1,075,923</b>  | <b>\$1,232,574</b>  | <b>\$930,000</b>    | <b>\$1,125,000</b>  | <b>\$195,000</b>   | <b>20.97%</b> | <b>7.37%</b>   |
| <b>Other Revenue</b>                |                     |                     |                     |                     |                     |                     |                    |               |                |
| 4141 41A REDEMPTION                 | \$82,362            | \$33,343            | \$23,617            | \$9,298             | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4161 61B ROLLBACK                   | \$0                 | \$78,328            | \$8,832             | \$0                 | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4161 61A ROLLBACK                   | \$0                 | \$0                 | \$101,740           | \$0                 | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4180 PILOT                          | \$0                 | \$0                 | \$474,500           | \$0                 | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4181 PILOT-HOUSING AUTHORITY        | \$0                 | \$44,440            | \$22,536            | \$21,996            | \$25,000            | \$25,000            | \$0                | 0.00%         | 0.16%          |
| 4182 PILOT-FISH WILDLIFE            | \$2,827             | \$3,418             | \$3,284             | \$1,004             | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4190 SUPPLEMENTAL PROPERTY TAX      | \$130,327           | \$94,151            | \$79,207            | \$68,907            | \$100,000           | \$100,000           | \$0                | 0.00%         | 0.66%          |
| 4369 SREC REVENUE                   | \$15,605            | \$16,698            | \$13,821            | \$15,846            | \$15,000            | \$15,000            | \$0                | 0.00%         | 0.10%          |
| 4371 POLICE FIRE IOD                | \$0                 | \$0                 | \$0                 | \$6,950             | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4375 MISC REVENUE NON-RECURRING     | \$80,908            | \$20,286            | \$6,689             | \$197               | \$75,000            | \$75,000            | \$0                | 0.00%         | 0.49%          |
| 4378 REFUND PRIOR YEAR              | \$4,921             | \$24,359            | \$6,236             | \$44,868            | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4387 E-RATE REVENUE                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4388 RHS RESALE FEE                 | \$0                 | \$0                 | \$4,641             | \$0                 | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4400 PROCUREMENT CARD REBATES       | \$0                 | \$2,881             | \$3,492             | \$2,341             | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4824 UNREALIZED GAINS / (LOSSES)    | \$0                 | (\$93,803)          | (\$99,157)          | (\$10,824)          | \$0                 | \$0                 | \$0                | 0.00%         | 0.00%          |
| 4940 PREMIUM FROM SALE OF BONDS     | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>         | <u>0.00%</u>  | <u>0.00%</u>   |
| <b>TOTAL - OTHER</b>                | <b>\$316,950</b>    | <b>\$224,100</b>    | <b>\$649,437</b>    | <b>\$160,583</b>    | <b>\$215,000</b>    | <b>\$215,000</b>    | <b>\$0</b>         | <b>0.00%</b>  | <b>1.41%</b>   |
| <b>Total</b>                        |                     |                     |                     |                     |                     |                     |                    |               |                |
| STATE AID                           | \$5,377,689         | \$5,555,310         | \$5,783,746         | \$5,989,190         | \$5,995,235         | \$6,516,966         | \$521,731          | 8.70%         | 42.69%         |
| LOCAL RECEIPTS                      | <u>\$8,926,826</u>  | <u>\$7,741,928</u>  | <u>\$7,590,782</u>  | <u>\$7,969,494</u>  | <u>\$8,085,250</u>  | <u>\$8,749,272</u>  | <u>\$664,022</u>   | <u>8.21%</u>  | <u>57.31%</u>  |
| <b>TOTAL REVENUE</b>                | <b>\$14,304,514</b> | <b>\$13,297,238</b> | <b>\$13,374,528</b> | <b>\$13,958,684</b> | <b>\$14,080,485</b> | <b>\$15,266,238</b> | <b>\$1,185,753</b> | <b>8.42%</b>  | <b>100.00%</b> |

# FY24 Financial Summary – Revenues

## Stabilization Fund Schedule

### Status of Stabilization and other special funds at June 30, 2022

| Fund #                               | FUND TITLE                              | Legal Basis           | Initial Funding       |         | Balance<br>at<br>June 30, 2021 | FY22 transactions & activity (12 months) |                           |                                   |                    | Balance<br>at<br>June 30, 2022 |
|--------------------------------------|---|-----------------------|-----------------------|---------|--------------------------------|--|---------------------------|-----------------------------------|--------------------|--------------------------------|
|                                      |   |                       | Amount                | Date    |                                | Additions                                | Interest and<br>Dividends | Realized &<br>Unrealized<br>Gains | Funds Used         |                                |
| 85                                   | Concord Public Schools<br>Capital Needs | Article 32 of<br>2006 | \$487,955.59          | 3/31/08 | \$45,248.37                    | \$0.00                                   | \$145.29                  | \$0.00                            | \$0.00             | \$45,393.66                    |
| 80                                   | Concord Public Schools<br>Technology    | Article 25 of<br>2010 | \$25,000.00           | 12/7/10 | \$742.36                       | \$0.00                                   | \$1.79                    | \$0.00                            | \$0.00             | \$744.15                       |
| 83                                   | General Stabilization<br>Fund           |                       |                       |         | \$4,498.75                     | \$0.00                                   | \$14.33                   | \$0.00                            | \$0.00             | \$4,513.08                     |
| 79                                   | Emergency Response                      | Article 29 of<br>2012 | \$1,000,000.00        | 6/29/12 | \$188,663.18                   | \$0.00                                   | \$365.96                  | \$0.00                            | \$88,150.00        | \$100,879.14                   |
| 77                                   | Middle School<br>Stabilization Fund     | Article 29 of<br>2020 | \$2,000,000.00        | 6/13/21 | \$2,001,977.93                 | \$0.00                                   | \$6,425.15                | \$0.00                            | \$0.00             | \$2,008,403.08                 |
| <b>SUBTOTAL: STABILIZATION FUND:</b> |   |                       | <b>\$3,512,955.59</b> |         | <b>\$2,241,130.59</b>          | <b>\$0.00</b>                            | <b>\$6,952.52</b>         | <b>\$0.00</b>                     | <b>\$88,150.00</b> | <b>\$2,159,933.11</b>          |

# FY24 Financial Summary – Revenues

## Parking Meter Fund Schedule

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

|                                 |             | <u>FY18</u>    | <u>FY19</u>    | <u>FY20</u>    | <u>FY21</u>   | <u>FY22</u>    |
|---------------------------------|-------------|----------------|----------------|----------------|---------------|----------------|
| <b>REVENUES</b>                 |             |                |                |                |               |                |
|                                 | <u>Code</u> |                |                |                |               |                |
| Meter collections               |             | 249,110        | 201,863        | 159,389        | 25,835        | 132,008        |
| Meter violations                |             | 79,961         | 37,865         | 36,474         | 24,610        | 11,445         |
| MBTA lot fees                   |             | 46,892         | 40,849         | 27,858         | 485           | 4,203          |
| Parking permits                 |             | 28,691         | 42,462         | 30,854         | (6,900)       | 21,991         |
| Transfer from Special Revenues  |             | -              | -              | -              | -             | 400,000        |
| <b>Total revenues</b>           |             | <b>404,653</b> | <b>323,039</b> | <b>254,575</b> | <b>44,030</b> | <b>569,647</b> |
| <b>EXPENDITURES</b>             |             |                |                |                |               |                |
| <b>Personnel Services</b>       |             |                |                |                |               |                |
| Parking officer                 | 5111        | 66,955         | 118,074        | -              | 851           | 25             |
| Hearing officer                 | 5120        | 475            | 250            | -              | 88            | -              |
| Overtime                        | 5130        | 47,739         | 57,666         | -              | 2,903         | -              |
| Benefits                        | various     | 2,657          | 3,978          | -              | 12            | -              |
| <b>Total Personnel Services</b> |             | <b>117,827</b> | <b>179,968</b> | <b>-</b>       | <b>3,853</b>  | <b>25</b>      |
| <b>Supplies &amp; Services</b>  |             |                |                |                |               |                |
| Electricity - traffic lights    | 5211, 5215  | 6,595          | 5,900          | 5,870          | 5,953         | 5,691          |
| Equipment maintenance           | 5243        | -              | -              | -              | -             | 2,676          |
| Computer Equipment              | 5245        | 16,661         | 16,390         | 15,438         | 966           | -              |
| Traffic signal maintenance      | 5246        | -              | 20,357         | 4,590          | 8,602         | 9,691          |
| Vehicular Maintenance           | 5251        | 2,622          | 354            | -              | -             | -              |
| Street Painting Marking         | 5292        | 42,570         | 35,758         | 17,281         | 57,340        | 12,540         |
| Other Property Related          | 5299        | -              | -              | -              | -             | -              |
| Data processing - tickets       | 5303        | 4,806          | 2,594          | 2,543          | 1,452         | 728            |
| Eng./Architect. Svs             | 5304        | -              | -              | -              | -             | -              |
| Banking Services                | 5310        | 24,245         | 25,733         | 21,949         | 5,215         | 16,573         |
| Staff Training Svs.             | 5318        | 1,000          | -              | -              | 665           | 625            |
| Other Prof./Tech. Svs           | 5319        | 21,482         | 3,144          | 45,797         | -             | -              |
| Telephone                       | 5341        | 1,387          | 1,276          | 1,644          | 1,335         | 1,157          |
| Postage                         | 5342        | 598            | 281            | 288            | 256           | 59             |
| Printing                        | 5381        | 259            | 2,123          | 2,512          | -             | -              |
| Advertising                     | 5383        | -              | -              | -              | -             | -              |
| Radar Service                   | 5384        | 1,382          | 1,479          | 1,633          | 1,560         | -              |
| Misc. Purchased Services        | 5399        | 27,259         | 23,014         | 70,432         | 139,625       | 132,731        |
| Gasoline                        | 5411        | 1,250          | 591            | 525            | 1,150         | 899            |
| Printed Forms                   | 5423        | 1,594          | 2,904          | 824            | 458           | 209            |
| Office Supplies                 | 5429        | -              | -              | -              | -             | -              |
| Painting Supplies               | 5434        | -              | -              | -              | -             | -              |
| Other Vehicle Supplies          | 5483        | -              | 60             | -              | 11            | -              |
| Other equipment supplies        | 5484        | 26             | 1,022          | 5,395          | 11,976        | 186            |
| Sign materials                  | 5541        | 70             | 28             | 112            | -             | 265            |
| Traffic safety devices & signs  | 5551        | 5,532          | 2,655          | 1,073          | 3,575         | 2,190          |
| Miscellaneous Signs             | 5553        | 19,000         | 1,051          | 253            | -             | -              |

# FY24 Financial Summary – Revenues

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

|                              |             | <u>FY16</u>    | <u>FY19</u>     | <u>FY20</u>     | <u>FY21</u>      | <u>FY22</u>    |
|------------------------------|-------------|----------------|-----------------|-----------------|------------------|----------------|
| EXPENDITURES (Continued)     | <u>Code</u> |                |                 |                 |                  |                |
| Uniforms                     | 5582        | 1,440          | 6,510           | 1,226           | -                | 3,862          |
| Other Miscellaneous Supplies | 5599        | 9              | 132             | 251             | -                | 77             |
| Intergovernmental assessmnt  | 5646        | 7,749          | 7,749           | 7,749           | 3,860            | 4,577          |
| Total Supplies & Services    |             | <u>187,537</u> | <u>161,103</u>  | <u>207,384</u>  | <u>243,998</u>   | <u>194,737</u> |
| Capital Outlay               |             |                |                 |                 |                  |                |
| Other Equipment Expense      | 5709        | -              | -               | -               | -                | -              |
| Highway Improvements         | 5841        | 1,200          | -               | -               | -                | -              |
| Public Safety Equipment      | 5857        | -              | 9,293           | 8,658           | -                | 8,650          |
| Meter Replacement            | 5866        | -              | -               | -               | -                | -              |
| Total Capital Outlay         |             | <u>1,200</u>   | <u>9,293</u>    | <u>8,658</u>    | <u>-</u>         | <u>8,650</u>   |
| Interfund transfers          |             | 67,138         | 70,942          | 69,600          | -                | -              |
| <b>Total expenditures</b>    |             | <b>373,701</b> | <b>421,306</b>  | <b>285,642</b>  | <b>247,851</b>   | <b>203,412</b> |
| <b>Surplus / Deficit</b>     |             | <b>30,952</b>  | <b>(98,267)</b> | <b>(31,068)</b> | <b>(203,822)</b> | <b>366,235</b> |
| FUND BALANCE, JULY 1         |             | 267,506        | 298,458         | 200,191         | 169,122          | (34,700)       |
| FUND BALANCE, JUNE 30        |             | 298,458        | 200,191         | 169,122         | (34,700)         | 331,535        |

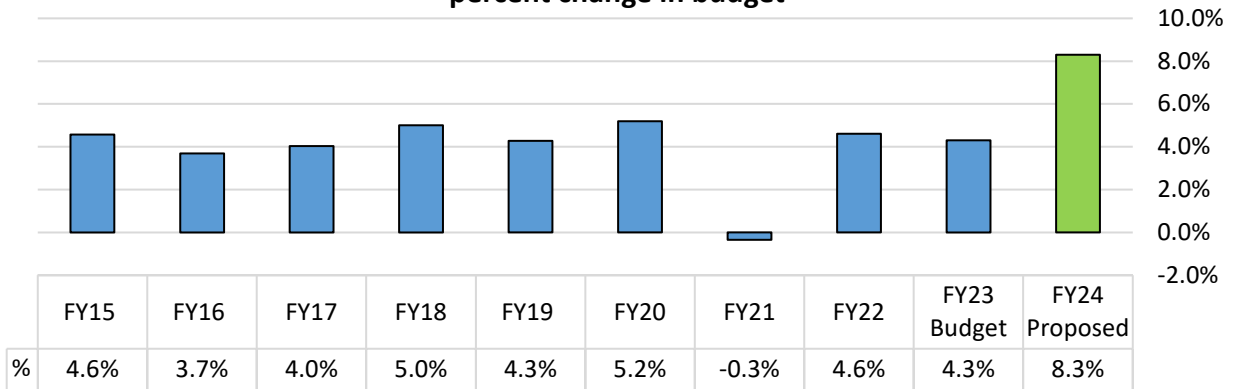
# FY24 Financial Summary – Expenditures

## Expenditures

### Town Government

This budget category relates to all sections of Town Government services that are under the direction and control of the Town Manager in accordance with the Town Charter. These sections include General Government, Finance, Planning and Land Management, Human Services, Public Safety and Public Works. It should be noted that the operating appropriation is comprised of the amount raised from the General Fund and transferred from other sources, primarily the Enterprise Funds. These transfers pay for support services provided by the Town Government departments. For example, the Light Plant relies on the Town Manager’s Office and the Finance Department to run its operations. In FY24, the General Fund portion of the Town Government budget is proposed to be \$29,893,469 and the total appropriation is \$32,227,235, which includes \$2,333,767 in interfund transfers and local receipt revenue.

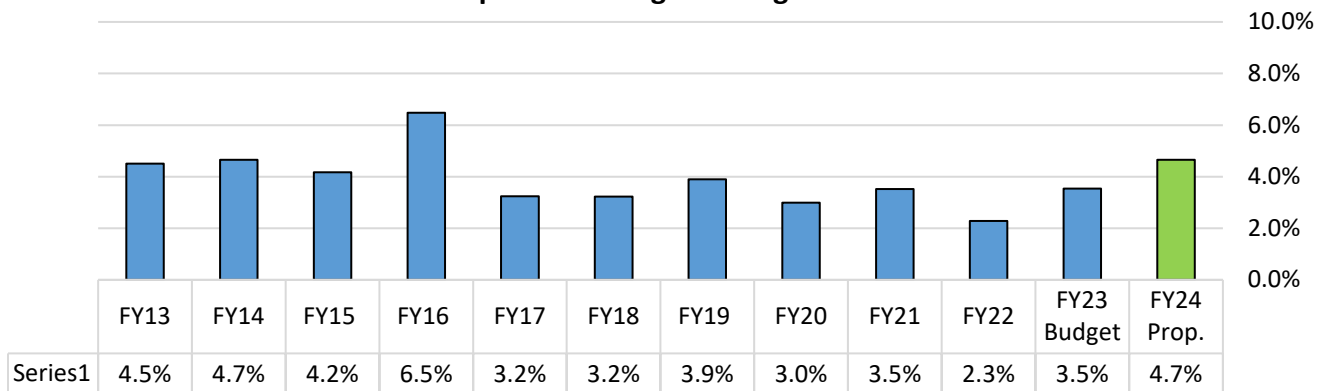
**Town Government General Fund operations  
percent change in budget**



### Concord Public Schools

Concord Public Schools (CPS) provides the education of Concord students in grades K through 8. Additional information about the CPS budget is found in the School Section of this Budget Book as well as a more detailed analysis of this budget presented by the School Department. The School Department is under the control and direction of a 5-member elected School Committee and management of the School Superintendent. The FY24 proposed operating budget totals \$45,197,176.

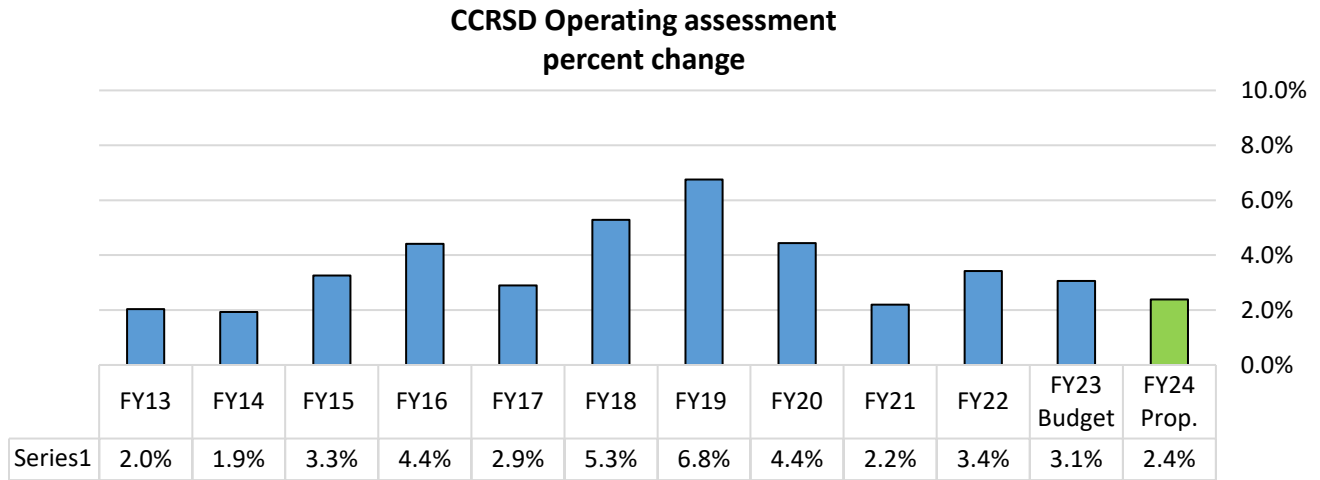
**Concord Public Schools (K-8)  
percent change in budget**



# FY24 Financial Summary – Expenditures

## Concord-Carlisle Regional School District

Since the Concord-Carlisle Regional School District (CCRS) is a separate political subdivision but not a separate taxing authority, the Town budget includes an assessment payable to CCRSD based on Concord’s share of the previous year’s enrollment figures. In the School Section, there is additional information breaking down the assessment amount shown in this category. Separate budget documents of the CCRSD supplied by the School Department provide a more detailed analysis of the Regional School District’s budget, which is under the control and direction of a 7-member elected School Committee and management of the School Superintendent. The FY24 assessment totals \$25,357,846, which includes \$22,302,834 for operating expenses and \$3,055,012 for debt service.



## Minuteman Regional Vocational Technical School District

In a similar manner in which funds are transferred to the Concord-Carlisle Regional School District, the Town pays an assessment to the 10-town Minuteman Regional Vocational Technical School District (MRVTSD) calculated in part based on Concord’s enrollment. The FY23 proposed assessment is \$1,508,544, of which \$1,154,162 is for operating expenses and \$488,844 for debt services.

## Joint Accounts (Town and CPS)

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

*Group Insurance and OPEB:* These accounts cover the Town’s financial responsibilities for employee health, dental, and basic life insurance for eligible current employees and retirees. The proposed FY24 budget includes \$8,140,471 for Group Insurance. As part of the 2023 Annual Town Meeting, Article 12 is proposing to raise \$1,364,608 from the General Fund for OPEB.

*Retirement:* This account contains the Town’s portion of the annual funds transferred to the control of the Contributory Retirement System. With the exception of teachers, who are part of the State Teachers Retirement System, substantially all employees who work at least 25 hours per week are covered in accordance with Chapter 32 of the Massachusetts General Laws. The FY24 proposed budget is \$5,049,675, which includes \$3,399,675 from the General Fund and \$1,650,000 from the Pension Reserve Fund.

*Social Security / Medicare:* All town and school employees hired after April 1, 1986, are subject to the 1.45% Medicare payroll tax. Employees who are not required to be members of the Town’s retirement system (part-

# FY24 Financial Summary – Expenditures

time employees working fewer than 25 hours per week and other non-permanent employees) are covered by Social Security and are subject to the 6.2% payroll tax. By federal law, the Town must match all employees' contributions. The FY24 proposed budget for these accounts is \$989,168.

*Other Fixed & Mandated Items:* This category includes Property & Liability Insurance for the Town Government (not CPS) and Unemployment & Workers Compensation. The FY24 proposed budget totals \$708,168.

*Town & CPS Debt Service within Levy Limit:* The issuance of debt to finance capital expenditures for both the Town Government and Concord Public Schools is authorized by Town Meeting (by two-thirds majority vote) and is managed by Concord's Chief Financial Officer. This account covers the repayment of associated principal and interest. The FY24 proposed budget is \$4,527,700.

*Town & CPS Excluded Debt Service:* With a positive two-thirds vote by Town Meeting and a majority vote at a Town election, the Town is authorized to borrow funds that are not constricted by the limitation of Proposition 2 ½. The FY24 proposed budget for this debt service is \$3,909,764.

## Other Obligations

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

*CCRS D Debt and Excluded Debt:* The Town is assessed for the annual debt service of the Concord-Carlisle Regional School District. The FY24 proposed budget is \$3,055,012.

*MVTS D Excluded Debt:* The Town is assessed for the annual debt service of the Minuteman Regional Vocational Technical School District. The FY24 proposed budget is \$488,844.

## Items not subject to appropriation by Town Meeting

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

*State Assessments and Offsets:* By state law, these state charges are not subject to Town Meeting appropriation but must be financed within constraints of Proposition 2 ½. The largest item is the assessment for the Massachusetts Bay Transit Authority (MBTA). The FY24 proposed budget is \$596,699 with \$553,476 of State Assessments and \$43,223 in Offsets.

*Snow / Ice & Other Deficits:* Because snow removal expense is unpredictable, state law permits deficit spending for this purpose as long as the appropriation in the Winter Maintenance account is at least as much as the previous year's appropriation. If the Winter Maintenance account goes into deficit due to snow events, this account provides a buffer to cover the shortfall and requires the amount to be added to the next year's tax levy within the limit. The FY24 proposed budget totals \$200,000.

*Overlay:* The Overlay account is the amount added to the property tax levy in excess of the sum required to meet appropriations, state assessments, and permitted deficits. The Overlay is used to cover property tax abatements and exemptions granted in each tax year by the Board of Assessors. The proposed amount is based upon historical experience and is added to the tax levy within the levy limit. The FY24 proposed budget totals \$500,000.

# FY24 Financial Summary – Expenditures

## Town Government Operating Budget Warrant Article

| <b>Town Government Operating Budget</b> |                                  |                             |                                  |                             |
|---|----------------------------------|-----------------------------|----------------------------------|-----------------------------|
| <b>Item No.</b>                         | <b>Department</b>                | <b>Fiscal 2022 Expenses</b> | <b>Fiscal 2023 Appropriation</b> | <b>Fiscal 2024 Proposal</b> |
| <b>General Government</b>               |                                  |                             |                                  |                             |
| <b>\$5,879,003 is 10.6% of Total</b>    |                                  |                             |                                  |                             |
| 1                                       | A. Town Manager's Office         | \$ 705,600                  | \$ 794,754                       | \$ 730,350                  |
|   | B. Human Resources               | 563,505                     | 564,966                          | 573,683                     |
|   | C. Information Systems           | 1,304,547                   | 1,614,945                        | 1,757,756                   |
|   | D. Town Meeting and Reports      | 123,577                     | 117,919                          | 95,400                      |
|   | E. Facilities Administration     | 1,591,522                   | 1,651,375                        | 1,930,088                   |
|   | F. Parks & Playgrounds           | 92,001                      | 233,148                          | 216,727                     |
|   | G. Resource Sustainability       | 122,687                     | 165,203                          | 125,000                     |
|   | H. Visitor's Center and Restroom | -                           | -                                | -                           |
|   |                                  | <b>Subtotal</b>             | <b>4,503,439</b>                 | <b>5,142,310</b>            |
| 2                                       | A. Legal Services                | 407,483                     | 450,000                          | 450,000                     |
|   |                                  | <b>Department Subtotal</b>  | <b>4,910,922</b>                 | <b>5,592,310</b>            |
| <b>Finance</b>                          |                                  |                             |                                  |                             |
| <b>\$2,473,813 is 4.5% of Total</b>     |                                  |                             |                                  |                             |
| 3                                       | A. Finance Administration        | \$ 552,147                  | \$ 571,334                       | \$ 647,927                  |
|   | B. Treasurer-Collector           | 415,353                     | 523,023                          | 466,957                     |
|   | C. Town Accountant               | 338,111                     | 355,456                          | 367,594                     |
|   | D. Assessors                     | 347,303                     | 434,929                          | 434,957                     |
|   | E. Town Clerk                    | 375,737                     | 458,102                          | 464,499                     |
|   | F. Elections                     | 32,594                      | 86,974                           | 80,714                      |
|   | G. Registrars                    | 8,515                       | 10,452                           | 11,165                      |
|   |                                  | <b>Department Subtotal</b>  | <b>2,069,761</b>                 | <b>2,440,270</b>            |
| <b>Planning and Land Management</b>     |                                  |                             |                                  |                             |
| <b>\$2,505,856 is 4.5% of Total</b>     |                                  |                             |                                  |                             |
| 4                                       | A. Planning Administration       | \$ 616,454                  | \$ 592,067                       | \$ 661,933                  |
|   | B. Natural Resources             | 423,516                     | 457,784                          | 449,610                     |
|   | C. Inspections                   | 450,581                     | 503,379                          | 593,097                     |
|   | D. Health                        | 433,772                     | 463,976                          | 561,895                     |
|   | E. Economic Vitality & Tourism   | 168,580                     | 185,999                          | 235,721                     |
|   | F. 141 Keyes Road                | 37,988                      | 23,960                           | 3,600                       |
|   |                                  | <b>Department Subtotal</b>  | <b>2,130,890</b>                 | <b>2,227,165</b>            |

# FY24 Financial Summary – Expenditures

| Item No.                              | Department                          | Fiscal 2022 Expenses | Fiscal 2023 Appropriation | Fiscal 2024 Proposal |
|---------------------------------------|-------------------------------------|----------------------|---------------------------|----------------------|
| <b>Human Services</b>                 |                                     |                      |                           |                      |
| <b>\$3,451,331 is 6.2% of Total</b>   |                                     |                      |                           |                      |
| 5                                     | A. Library                          | \$ 1,933,425         | \$ 2,210,629              | \$ 2,490,316         |
|                                       | B. Senior Services                  |                      |                           |                      |
|                                       | B1. Senior Services                 | 588,788              | 632,462                   | 652,076              |
|                                       | B2. Harvey Wheeler Community Center | 57,795               | 68,493                    | 65,342               |
|                                       | C. Recreation Services              |                      |                           |                      |
|                                       | C1. Recreation Services             | 113,252              | 119,147                   | -                    |
|                                       | C2. Hunt Recreation Center          | 92,322               | 95,170                    | -                    |
|                                       | D. Human Services                   | 81,293               | 96,347                    | 96,350               |
|                                       | E. Veterans Services                | 75,431               | 78,735                    | 86,647               |
|                                       | F. Ceremonies and Celebrations      | 34,008               | 44,960                    | 60,600               |
|                                       | <b>Department Subtotal</b>          | <b>\$ 2,976,315</b>  | <b>\$ 3,345,943</b>       | <b>\$ 3,451,331</b>  |
| <b>Public Safety</b>                  |                                     |                      |                           |                      |
| <b>\$11,928,437 is 21.5% of Total</b> |                                     |                      |                           |                      |
| 6                                     | A. Police Department                | \$ 4,871,631         | \$ 5,026,703              | \$ 5,219,135         |
|                                       | B. Animal Control Officer           | 26,678               | 28,500                    | 29,260               |
|                                       | C. Police-Fire Station              | 49,424               | 62,860                    | 52,918               |
|                                       | D. Fire Department                  | 5,844,076            | 6,005,121                 | 6,611,011            |
|                                       | E. Emergency Management             | -                    | 14,550                    | 14,550               |
|                                       | F. West Concord Fire Station        | -                    | 1,618                     | 1,563                |
|                                       | <b>Department Subtotal</b>          | <b>\$ 10,791,808</b> | <b>\$ 11,139,352</b>      | <b>\$ 11,928,437</b> |
| <b>Public Works</b>                   |                                     |                      |                           |                      |
| <b>\$4,958,795 is 8.9% of Total</b>   |                                     |                      |                           |                      |
| 7                                     | A. Public Works Administration      | \$ 412,267           | \$ 423,721                | \$ 422,120           |
|                                       | B. Engineering                      | 292,171              | 532,781                   | 701,634              |
|                                       | C. Highway Maintenance              | 1,652,881            | 1,693,859                 | 1,805,133            |
|                                       | D. Winter Maintenance               | 640,000              | 650,000                   | 655,500              |
|                                       | E. Parks and Trees                  | 746,201              | 940,763                   | 992,220              |
|                                       | F. Cemetery                         | 251,700              | 317,332                   | 273,790              |
|                                       | G. 133/135 Keyes Road               | 11,830               | 54,848                    | 68,088               |
|                                       | I. Street Lighting                  | 33,589               | 31,625                    | 40,310               |
|                                       | <b>Department Subtotal</b>          | <b>\$ 4,040,640</b>  | <b>\$ 4,644,929</b>       | <b>\$ 4,958,795</b>  |
| <b>Unclassified</b>                   |                                     |                      |                           |                      |
| <b>\$1,030,000 is 1.9% of Total</b>   |                                     |                      |                           |                      |
| 8                                     | Employee Wellness                   |                      |                           |                      |
|                                       | A. Unused Sick Leave                | \$ 2,856             | \$ 23,061                 | \$ -                 |
|                                       | B. Public Safety Disability         | -                    | 887                       | -                    |
|                                       | C. Employee Assistance Program      | 34,878               | 2,661                     | -                    |
|                                       | <b>Subtotal</b>                     | <b>37,734</b>        | <b>26,609</b>             | <b>75,000</b>        |

## FY24 Financial Summary – Expenditures

| Item No.   | Department                | Fiscal 2022 Expenses | Fiscal 2023 Appropriation | Fiscal 2024 Proposal |
|--|---------------------------|----------------------|---------------------------|----------------------|
| 9  | Reserve Fund*             | 225,000              | 225,000                   | 200,000              |
| 10   | Salary Reserve**          | (374,236)            | 68,468                    | 755,000              |
| ** Transfers totaling \$989,466 in Fiscal Year 2022 were made to other accounts. |                           |                      |                           |                      |
| 11   | Land Fund                 | 10,000               | 25,000                    | -                    |
|  | <b>Total Unclassified</b> | <b>\$ (101,502)</b>  | <b>\$ 345,077</b>         | <b>\$ 1,030,000</b>  |
| <b>TOWN GOVERNMENT SUBTOTAL<br/>Account 1-11</b>                                 |                           | <b>\$ 26,818,833</b> | <b>\$ 29,735,046</b>      | <b>\$ 32,227,235</b> |

| Joint (Town - CPS)             |                                   |                      |                      |                      |
|--------------------------------|-----------------------------------|----------------------|----------------------|----------------------|
| \$23,324,946 is 42.0% of Total |                                   |                      |                      |                      |
| 12                             | A. Group Insurance                | \$ 6,639,042         | \$ 7,468,322         | \$ 8,140,471         |
|                                | B. OPEB                           | -                    | -                    | -                    |
|                                | C. Property/Liability             | 315,000              | 378,000              | 406,350              |
|                                | <b>Insurance Subtotal</b>         | <b>6,954,042</b>     | <b>7,846,322</b>     | <b>8,546,821</b>     |
| 13                             | Unemployment/Workers' Comp.       |                      |                      |                      |
|                                | A. Unemployment Comp.             | 110,000              | 120,000              | 138,000              |
|                                | B. Workers' Comp.                 | 133,575              | 142,450              | 163,818              |
|                                | <b>Subtotal</b>                   | <b>253,575</b>       | <b>262,450</b>       | <b>301,818</b>       |
| 14                             | A. Retirement, General Fund       | 3,412,844            | 3,381,101            | 3,399,675            |
|                                | B. Pension, Reserve               | 1,338,816            | 1,501,370            | 1,650,000            |
|                                | <b>Retirement Subtotal</b>        | <b>4,751,660</b>     | <b>4,882,471</b>     | <b>5,049,675</b>     |
| 15                             | Social Security and Medicare      | 910,207              | 942,064              | 989,168              |
| 16                             | Debt Service                      |                      |                      |                      |
|                                | A. Long-Term Debt                 |                      |                      |                      |
|                                | Town Principal and Interest       | 3,424,300            | 3,423,349            | 3,698,148            |
|                                | CPS Principal and Interest        | 743,070              | 741,752              | 829,552              |
|                                | <b>Subtotal</b>                   | <b>4,167,370</b>     | <b>4,165,101</b>     | <b>4,527,700</b>     |
|                                | Interest on Notes                 |                      | 70,000               | -                    |
|                                | Other Debt Expense                |                      |                      |                      |
|                                | <b>Subtotal Within Levy Limit</b> | <b>4,167,370</b>     | <b>4,235,101</b>     | <b>4,527,700</b>     |
|                                | B. Excluded Debt                  |                      |                      |                      |
|                                | Town Principal and Interest       | 335,044              | 326,294              | 317,544              |
|                                | CPS Principal and Interest        | 2,915,095            | 2,660,210            | 3,592,220            |
|                                | Less: Use of Stabilization Funds  |                      |                      |                      |
|                                | <b>Subtotal Excluded Debt</b>     | <b>3,250,139</b>     | <b>2,986,504</b>     | <b>3,909,764</b>     |
|                                | <b>Total Debt Service</b>         | <b>7,374,879</b>     | <b>7,221,605</b>     | <b>8,437,464</b>     |
|                                | <b>Total Joint (Town - CPS)</b>   | <b>\$ 20,244,363</b> | <b>\$ 21,154,912</b> | <b>\$ 23,324,946</b> |
|                                | <b>Total Appropriation</b>        | <b>\$ 47,063,196</b> | <b>\$ 50,889,958</b> | <b>\$ 55,552,181</b> |

# FY24 Financial Summary – Expenditures

## Town Government

### Proposed Interfund Transfers

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

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

In FY24, the proposed transfers of funding between Town funds are budgeted to total \$2,333,767. This total is proposed to be paid to the General Fund from the Enterprise Funds (\$1,706,356), Special Revenue & Other Funds (\$557,680), and Local Receipts (\$69,731). These Local Receipts are four types of revenue that include funding from Retirement, Town Trustees, Regional Housing Services Office, and Other Towns.

The chart to the right details these transfers further by showing where portions of funding originate from based on the above three groupings. For example, the General Government section of the General Fund is proposed to be funded with transfers from the Light Fund (\$439,132), Water Fund (\$228,756), Sewer Fund (\$86,146), Solid Waste Fund (\$16,073), Recreation Fund (\$122,354), Minuteman Media Network (\$1,552), Parking Meter Fund (\$437), Retirement (\$3,248), and the Regional Housing Services Office (\$13,761). In total, this \$911,459 is proposed to be transferred to various departments and divisions in the General Government portion of the General Fund. The transfers are further broken down into the reorganized General Government departments and divisions: Town Manager’s Office (\$246,207), Human Resources (\$175,221), Information Systems (\$270,318), Facilities Administration (\$182,683), and Parks & Playgrounds (\$37,030).

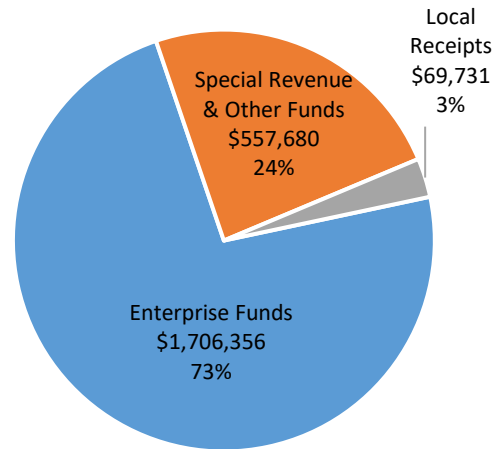
Within the Town Manager’s Office’s budget, the Light Fund is proposed to pay a total of \$110,625, which is 15.1% of the total budget for personnel and services rendered. The budget includes expenses relating to personnel and supplies needed for a fully function executive level office. The Light Plant pays for a portion of those expenses based on pre-determined personnel and non-personnel expense sharing calculations.

For example, the Light Plant in FY24 is proposed to fund 14.6%, or \$94,556, of personnel expenses. This is calculated from 20.0% of proposed salaries that include the Town Manager, Communications Manager, and Senior Administrative Assistant; 10.0% of the Deputy Town Manager’s proposed salary; 20.0% of all other personnel expenses.

In addition, the Light Fund is also proposed to pay for 20.0% of all other related expenses, which includes Purchased Services, Supplies, and Other Charges. This totals \$16,069.

This transfer of funding totaling \$110,625 from the Light Fund is utilized to pay for the services provided by the Town Manager’s Office.

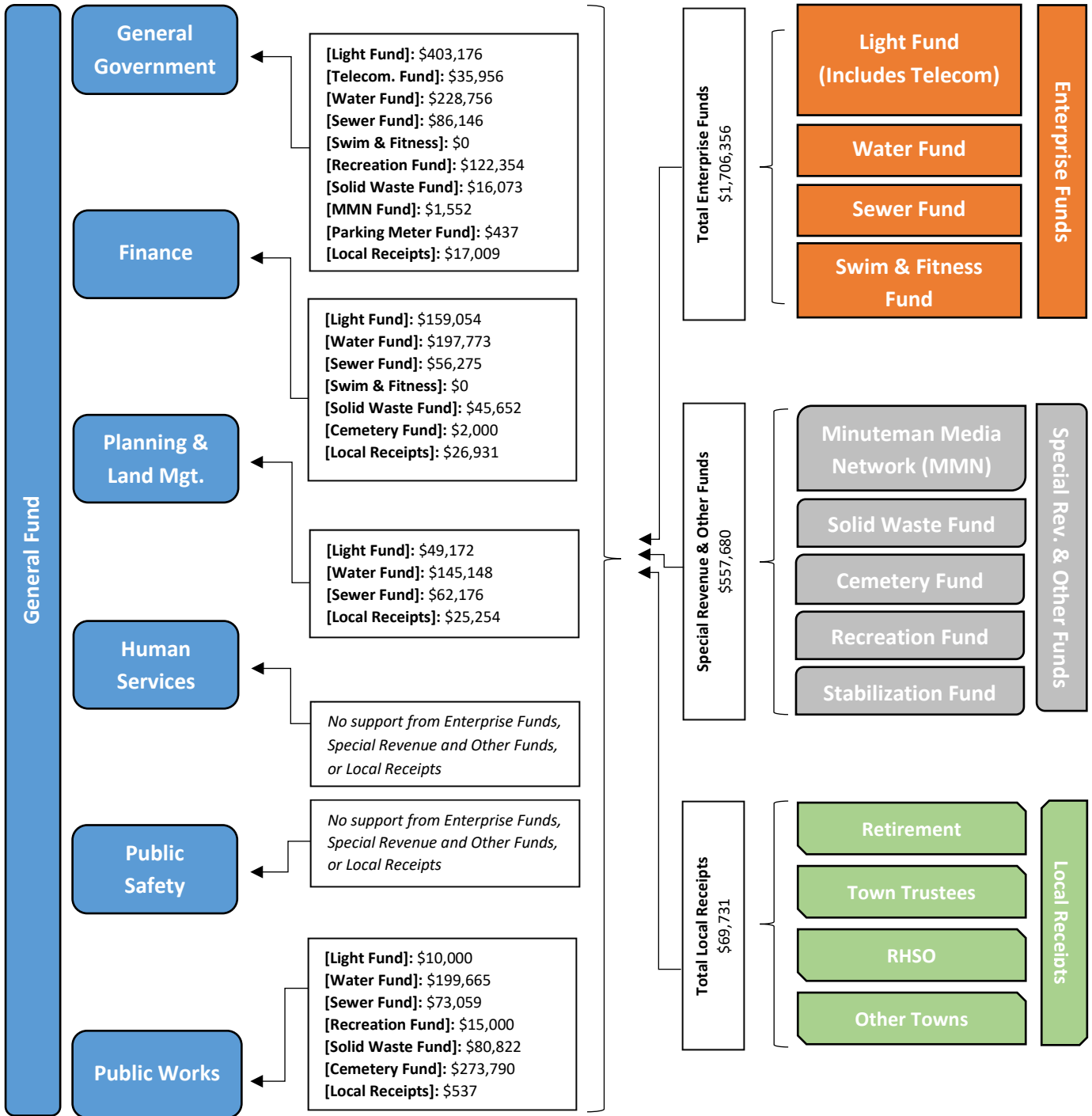
**FY24 Proposed Interfund Transfers**  
Totaling \$2,333,767



# FY24 Financial Summary – Expenditures

## FY24 Proposed Transfers

Total: \$2,333,767



# FY24 Financial Summary – Expenditures

## Proposed Staffing Changes

The FY24 proposed staffing levels represent an increase in Full-Time Equivalents (FTEs) of 5.15 compared to FY23. Total Town Government FTEs are proposed to increase from to 255.34 to 260.49.

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

| Budget Unit                      | FY14          | FY15          | FY16          | FY17          | FY18          | FY19          | FY20          | FY21          | FY22          | FY23          | FY24<br>Proposed | FY23-FY24<br>Change |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------------|
| 1A Town Manager's Office         | 5.48          | 6.01          | 5.53          | 5.53          | 5.00          | 5.50          | 5.50          | 5.88          | 6.00          | 5.00          | 5.00             | 0.00                |
| 1B Human Resources*              | 4.00          | 4.00          | 4.00          | 4.07          | 4.00          | 4.00          | 4.00          | 4.01          | 5.21          | 5.28          | 5.90             | 0.62                |
| 1C Information Systems           | 3.23          | 3.25          | 3.34          | 3.75          | 3.75          | 4.99          | 5.75          | 5.75          | 6.75          | 7.75          | 9.00             | 1.25                |
| 1D Town Meeting and Reports      | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 1E Facilities Administration     | 2.02          | 2.02          | 3.02          | 3.05          | 4.04          | 7.00          | 8.50          | 10.50         | 9.00          | 9.00          | 9.00             | 0.00                |
| 1F Parks & Playgrounds           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 1.29          | 1.00          | 1.13          | 2.00          | 2.00             | 0.00                |
| 1G Resource Sustainability       | 0.00          | 0.00          | 0.20          | 0.50          | 0.50          | 1.50          | 1.50          | 1.00          | 1.00          | 1.00          | 1.00             | 0.00                |
| 1H Visitors' Center              | 0.13          | 0.13          | 0.13          | 0.04          | 0.15          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 2A Legal Services                | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 3A Finance Administration        | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 6.00          | 7.50          | 6.00          | 5.00          | 5.00          | 6.00             | 1.00                |
| 3B Treasurer-Collector           | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 4.00             | -1.00               |
| 3C Town Accountant               | 5.25          | 5.25          | 5.50          | 5.50          | 5.50          | 5.50          | 3.50          | 3.50          | 3.00          | 3.00          | 3.00             | 0.00                |
| 3D Assessors                     | 4.14          | 4.14          | 4.40          | 4.44          | 4.44          | 4.44          | 4.40          | 4.40          | 4.40          | 4.40          | 4.38             | -0.03               |
| 3E Town Clerk                    | 3.45          | 3.45          | 3.45          | 3.45          | 3.45          | 3.45          | 3.60          | 4.60          | 4.60          | 5.52          | 5.52             | 0.00                |
| 3F Elections                     | 0.31          | 0.82          | 0.32          | 0.81          | 0.23          | 0.98          | 0.79          | 1.19          | 0.68          | 1.24          | 0.98             | -0.27               |
| 3G Registrars                    | 0.10          | 0.10          | 0.10          | 0.10          | 0.12          | 0.09          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 4A Planning                      | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.50          | 6.00             | 0.50                |
| Board of Appeals                 | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 4B Natural Resources             | 3.86          | 3.86          | 3.86          | 3.86          | 3.91          | 3.91          | 3.91          | 4.67          | 5.50          | 5.46          | 5.41             | -0.05               |
| 4C Inspections                   | 4.92          | 4.94          | 5.39          | 5.66          | 5.66          | 5.66          | 5.66          | 5.50          | 5.32          | 5.32          | 6.51             | 1.19                |
| 4D Health                        | 4.04          | 4.04          | 4.16          | 4.16          | 4.30          | 4.30          | 4.30          | 4.00          | 4.00          | 4.00          | 5.00             | 1.00                |
| 4E Economic Vitality & Tourism   | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 1.72          | 1.52          | 1.52          | 2.06          | 3.18             | 1.13                |
| 4F 141 Keyes Road                | 0.50          | 0.50          | 0.00          | 0.50          | 0.50          | 0.50          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 5A Library                       | 25.71         | 27.13         | 27.12         | 27.86         | 28.16         | 27.81         | 29.67         | 27.85         | 29.28         | 31.38         | 31.38            | 0.00                |
| 5B Senior Services               | 7.89          | 8.50          | 8.93          | 9.06          | 9.31          | 9.86          | 10.72         | 10.59         | 10.76         | 10.76         | 10.86            | 0.10                |
| 5B1 Harvey Wheeler Community Ctr | 1.41          | 1.02          | 1.02          | 1.02          | 1.02          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00             | 0.00                |
| 5C Recreation Services           | 1.00          | 1.00          | 0.50          | 0.75          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0.00             | -1.00               |
| 5C1 Hunt Recreation Center       | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0.00             | -1.00               |
| 5D Human Services                | 0.00          | 0.00          | 1.48          | 1.48          | 1.48          | 1.49          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00             | 0.00                |
| 5E Veterans' Services            | 0.38          | 0.38          | 0.45          | 0.45          | 0.49          | 0.50          | 0.49          | 0.49          | 0.49          | 0.49          | 0.46             | -0.03               |
| 5F Ceremonies                    | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 6A Police Department             | 45.30         | 45.30         | 46.30         | 46.30         | 46.30         | 46.30         | 47.30         | 48.30         | 48.30         | 48.30         | 49.03            | 0.73                |
| 6B Animal Control Officer        | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 6C Police and Fire Station       | 0.50          | 0.50          | 0.03          | 0.03          | 0.03          | 0.03          | 0.03          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 6D Fire Department               | 39.90         | 43.90         | 43.90         | 43.90         | 44.90         | 44.69         | 48.53         | 48.53         | 48.53         | 49.04         | 50.04            | 1.00                |
| 6E Emergency Management          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 5F West Concord Fire Station     | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 7A CPW Administration            | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00             | 0.00                |
| 7B Engineering                   | 7.10          | 7.10          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 7.23          | 7.23          | 7.23          | 6.23             | -1.00               |
| 7C Highway Maintenance           | 13.19         | 13.19         | 13.28         | 13.78         | 13.78         | 13.36         | 13.36         | 12.80         | 12.80         | 12.80         | 12.80            | 0.00                |
| 7D Winter Maintenance            | 1.77          | 1.77          | 1.77          | 1.77          | 1.77          | 1.77          | 1.77          | 1.72          | 1.72          | 1.72          | 1.72             | 0.00                |
| 7E Parks and Trees               | 9.43          | 9.43          | 9.43          | 8.75          | 8.75          | 8.25          | 8.25          | 6.92          | 6.92          | 7.84          | 7.84             | 0.00                |
| 7F Cemetery                      | 1.47          | 1.47          | 1.47          | 1.19          | 1.19          | 1.19          | 1.19          | 1.24          | 1.24          | 1.24          | 2.24             | 1.00                |
| 7G 133 and 135 Keyes Road        | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 7H1 Road Improvements            | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 7H2 Heavy Equipment              | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 7H3 Drainage Program             | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 7H4 Sidewalk Maintenance         | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| 7I Street Lighting               | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00             | 0.00                |
| <b>Totals</b>                    | <b>217.48</b> | <b>224.20</b> | <b>227.08</b> | <b>229.76</b> | <b>230.73</b> | <b>237.07</b> | <b>248.24</b> | <b>247.20</b> | <b>248.39</b> | <b>255.34</b> | <b>260.49</b>    | <b>5.15</b>         |

Δ to Previous Fiscal Year      1.69    6.72    2.88    2.68    0.97    6.34    11.17    -1.04    1.19    6.95    5.15

**Notes:**

- \* Human Resources: +0.62 FTE temporary for FY24 only to complete implementation of Classification & Compensation Study.
- \* IT: +1.00 FTE transfer from Engineering (GIS Analyst to consolidate) and +0.25 FTE for FY24 only to update GIS layers (ARPA funded).
- \* Planning: +0.50 FTE to complete funding of Transportation Planner (100% General Fund).
- \* Police: +0.73 FTE to provide for a Clinician if grant-funding is not secured again in FY24.

# FY24 Financial Summary – Expenditures

## Proposed Budget Changes

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

**1A Town Manager’s Office:** The Town Manager’s Office’s total operating appropriation is proposed to decrease 8.1% compared to FY23. The budget proposes to reclassify the position of Administrative Manager (\$82,992) to Risk and Compliance Manager and to shift that expense to Group Insurance. Non-personnel expenses are proposed to increase \$21,393 overall. This increase is inclusive of \$15,000 in funding to support diversity, equity, and inclusion trainings and programs along with additional funds to support rising costs for goods and services.

**1B Human Resources:** The Human Resources’ total operating appropriation is proposed to increase by 1.5% compared to FY23. The budget proposes to increase the Assistant Human Resources Director hours to full time (\$9,679), increase a part-time Office Clerk from 15 hours per week to 35 hours per week (\$25,682) which is temporary and just for FY24, and a reduction in overtime funding. The budget also proposes savings in non-personnel expenses totaling \$20,658 for Purchased Services and Other Charges, which is inclusive of a \$4,900 to support the employee recognition program.

**1C Information Technology:** The Information Systems’ total operating appropriation is proposed to increase by 8.8% compared to FY23 due several proposed changes. In the Personnel Services sections, the proposed budget includes the transfer of a GIS / IT Program Analyst position (\$68,762) from Concord Public Works’ Engineering Division, an increase in hours to full-time for the GIS Technician / Analyst (\$17,944), and other personnel savings. In an effort to improve efficiency, the budget proposes the consolidation of computer equipment, maintenance, and software resources into one department from the following accounts: Human Resources, Town Accountant, Assessing, Town Clerk’s Office, Elections, Health, Economic Vitality, Senior Services, Police Department, Police Fire Station, Fire Department, and Engineering. The budget also proposes an overall \$2,669 increase in non-personnel expenses to support town-wide operations, copiers, and other related technology support.

**1D Town Meeting and Reports:** The Town Meeting and Reports’ total operating appropriation is proposed to decrease by 19.1% compared to FY23. The proposed budget supports Concord’s Annual Town Meeting in April of 2023. It has been common in the past several years for a Special Town Meeting to take place, but funds are not budgeted for this purpose.

**1E Facilities Administration:** The Facilities Administration’s total operating appropriation is proposed to increase by 16.9% compared to FY23. The budget includes a proposed additional consolidation of resources into Facilities Administration from the Visitors’ Center, 141 Keyes Road, Library, Harvey Wheeler Community Center, Police Fire Station, Fire Department, Emergency Management Services, West Concord Fire Station, and 133 and 135 Keyes Road. In addition, Facilities Administration is proposed to transfer resources for Rideout Park to Parks & Playgrounds. Personnel Services contains proposed overtime savings of \$26,332. Purchased Services are proposed to increase by \$238,480, or 28.4%, to support increasing utility and service expenses.

**1F Parks & Playgrounds:** The Parks & Playgrounds’ total operating appropriation is proposed to decrease by 7.0% compared to FY23. The budget is proposed to receive a resources connected to Rideout Playground and its restroom. Personnel Services are proposed to decrease by 4.0% or \$4,992 due to overtime savings. Non-personnel expenditures are proposed to decrease by \$9,871 due reductions in needed utilities funding. The budget is also proposed to include \$5,000 for White Pond and Gerow as well as \$8,360 for Rideout Park maintenance, utilities, and other needs.

## FY24 Financial Summary – Expenditures

**1G Resource Sustainability:** The Resource Sustainability’s total operating appropriation is proposed to decrease by 24.3% compared to FY23 due to primarily \$47,333 savings in Purchased Services costs. Funding for Other Professional Technical Services is proposed to decrease by \$48,583 and printing by \$500. Vehicle Maintenance and Advertising are proposed to increase by \$850 and \$900 respectively. Supplies related funding in FY24 is proposed to increase by \$720 and Other Charges by \$450.

**2A Legal Services:** The Legal Services’ total operating appropriation is proposed to be level funded compared to FY23. Proposed legal expenditures are estimated to total \$450,000.

**3A Finance Administration:** The Finance Administration’s total operating appropriation is proposed to increase by 13.4% compared to FY23 due to a proposed new Administrative Assistant position (\$62,640) transferred from the Treasurer-Collector, requested overtime funding totaling \$5,123, and requested increases in Other Charges to support training and conferences. The FY24 budget is proposed to include \$3,350 for Finance Committee related expenses.

**3B Treasurer-Collector:** The Treasurer-Collector’s total operating appropriation is proposed to decrease by 10.7% compared to FY23. This decrease is primarily the result of the proposed transfer of Senior Account Clerk position to Finance Administration. This is proposed to result in a decrease of \$57,666 in Personnel Services. Non-personnel expenses are proposed to increase by \$1,600.

**3C Town Accountant:** The Town Accountant’s total operating appropriation is proposed to increase by 3.4% compared to FY24 due to anticipated salary and wage increases plus \$1,600 in non-personnel expenditures increases. The proposed budget includes \$3,000 in additional funding to support audit related expenses totaling \$80,000.

**3D Assessors:** The Assessor’s total operating appropriation is proposed to increase by less than 0.1% compared to FY23. The budget proposes to transfer computer software maintenance resources to the Information Technology department.

**3E Town Clerk:** The Town Clerk’s total operating appropriation is proposed to increase by 1.4% compared to FY23. The budget proposes \$2,235 in additional funding to support an archives intern and census assistance work plus \$1,006 in additional overtime.

**3F Elections:** The Elections’ total operating appropriation is proposed to decrease by 7.2% compared to FY23. The amount required to fund the Elections account is dependent on the number of federal, state, and local elections held each year. In FY24, the anticipated elections include one town and one presidential primary.

**3G Registrars:** The Registrars’ total operating appropriation is proposed to increase by 6.8% compared to FY23 due to small increases in administrative services, postage, printing, and savings in office supplies. This account provides resources to register voters, conduct the Annual Town Census, and certify nomination papers and petitions.

**4A Planning Administration:** The Planning Administration’s total operating appropriation is proposed to increase by 11.8% compared to FY23. The budget proposes to increase the Transportation Planner’s hours to full-time, which is proposed to cost an additional \$52,870. Non-personnel expenditures are proposed to increase by \$16,996 mainly to support grant funded transportation initiatives. Since the FY14 budget presentation, the Zoning Board of Appeals budget has been incorporated into the Planning Administration Division’s budget. The Planning Administration budget also contains funding for the Historic Districts Commission and the Historical Commission.

## FY24 Financial Summary – Expenditures

**4B Natural Resources:** The Natural Resources’ total operating appropriation is proposed to decrease by 1.8% compared to FY23. This decrease is the result of savings due to the reduction of needed ranger hours and savings in Purchased Services.

**4C Inspections:** The Inspections’ total operating appropriation is proposed to increase by 17.8% compared to FY23 due to a new position, Senior Department Clerk (\$59,518), additional electrical inspector hours (\$21,379), and salary and wage increases. Non-personnel expenses are proposed to increase \$6,350.

**4D Health:** The Health Division’s total operating appropriation is proposed to increase by 21.1% compared to FY23 due to a proposed new position, Public Health Nurse (\$60,000), and salary and wage savings from the end of additional temporary duties. Purchased Services is proposed to increase by \$41,366 to support rising costs of testing and other contracted services inclusive of but not limited to beach testing, food inspections, weights and measures inspections, Healthy Concord, and other programs. The Health Division includes \$29,851 in opioid settlement funding.

**4E Economic Vitality & Tourism:** The Economic Vitality & Tourism’s total operating appropriation is proposed to increase by 26.7% compared to FY23. Personnel Services are proposed to increase by \$49,972, which will be used to support additional department clerk hours, event administration staffing, and the ambassador program with the National Park Service. Non-personnel expenses proposed to decrease by \$250 taking into consideration the transfer of computer software equipment maintenance and equipment resources to Information Technology.

**4F 141 Keyes Road:** The 141 Keyes Road’s total operating appropriation is proposed to decrease by 85.0% compared to FY23. The budget proposes to transfer utility and other resources to Facilities Administration. Remaining non-personnel expenses are proposed to total \$3,600.

**5A Library:** The Library’s total operating appropriation is proposed to increase by 12.7% compared to FY23. The budget proposes an overall increase in personnel and non-personnel expenditures totaling \$279,687. This increase includes projected union salary and wage increases that have been in the past appropriated as part of the Salary Reserve account. Funding for the Teen Staff Librarian is proposed to be supported by the General Fund instead of directly by State Aid. To support growth in non-personnel costs, the budget proposes an additional \$70,707 in funding to support the Massachusetts Library Network’s annual fees for physical and digital content, maintenance for checkout machines, books and materials, and other expenses. The budget also proposes to transfer all utility and cleaning related resources to Facilities Administration. As set forth in a long-standing agreement, the Trustees of the Concord Free Public Library Corporation, which owns the Main library and the Fowler Branch, are responsible for maintenance and capital improvements of the buildings and grounds; the Town covers the operating costs.

**5B1 Senior Services:** The Senior Services’ total operating appropriation is proposed to increase by 3.1% compared to FY23. The budget proposes to increase the Social Services Supervisor’s hours to full-time, which is projected to cost an additional \$7,877. The budget also requests additional funding to support increase vehicle maintenance and fuel costs totaling \$9,437. Expenses supported by grants and other resources will be charged directly to their accounts and not included within the operating appropriation.

**5B2 Harvey Wheeler Community Center:** The Harvey Wheeler Community Center’s total operating appropriation is proposed to decrease by 4.6% compared to FY23. The proposed budget includes savings in overtime as well as Purchased Services and Supplies.

# FY24 Financial Summary – Expenditures

**5C1 Recreation Administration:** The Recreation Administration’s total operating appropriation is proposed to be transferred to the Recreation Revolving Fund. Please see the FY24 Enterprise Budget Book for additional information.

**5C2 Hunt Recreation Center:** The Hunt Recreation Center’s total operating appropriation is proposed to be transferred to the Recreation Revolving Fund. Please see the FY24 Enterprise Budget Book for additional information.

**5D Human Services Administration:** The Human Services’ total operating appropriation is proposed to increase by less than 0.1% compared to FY23. The budget includes funding for the Community Services Coordinator position as well as a proposed minor reduction in non-personnel expenditures.

**5E Veterans Services:** The Veterans Services’ total operating appropriation is proposed to increase by 10.1%. This is primarily the result of a change in state mandated benefit regulations to qualifying residents, and this results in \$8,289 in additional Veterans’ Benefits funding.

**5F Ceremonies and Celebrations:** The Ceremonies and Celebrations’ total operating appropriation is proposed to increase by 34.8% compared to FY23 due to increases in public ceremony funding. The proposed budget includes funding for various events celebrated by the Town as well as \$30,000 for Concord’s 250<sup>th</sup> celebration and other special events.

**6A Police Department:** The Police Department’s total operating appropriation is proposed to increase by 3.8% compared to FY23. Personnel Services includes a new Social Services staff position (\$80,000) along with funds needed to support projected union salary and wage increases that have been in the past appropriated as part of the Salary Reserve account. Supplies and Other Charges are proposed to increase by \$38,485 to support increases in supplies and fuel costs along with additional training opportunities. In FY24, parking meter officer expenses will be supported by the General Fund.

**6B Animal Control:** The Animal Control’s total operating appropriation is proposed to increase by 2.7% compared to FY23 to support anticipated increases in contracted services. With the enactment of State legislation, each municipality was required as of October 31, 2012, to appoint an animal control officer. Concord has contracted with a private vendor to provide all animal control services for compliance with the regulations.

**6C Police Fire Station:** The Police Fire Station’s total operating appropriation is proposed to decrease by 15.8% compared to FY23. This budget proposes to transfer utility and custodial resources to Facilities Administration to support the centralization of resources. Remaining funds in the account are proposed to support non-facilities related needs for the operation of the Police and Fire Department headquarters located at 209 Walden Street.

**6D Fire Department:** The Fire Department’s total operating appropriation is proposed to increase by 10.1% compared to FY23. The budget proposes an additional Assistant Fire Chief (\$142,123) to support manager level functional operations and oversight of the department. Personnel Services also includes projected salary and wage increases for union personnel that has been in the past appropriated as part of the Salary Reserve Account. Non-personnel expenditures are proposed to increase by \$52,992 to support rising purchased services, supplies, fuel costs, and license costs.

**6E Emergency Management:** The Emergency Management total operating appropriation is proposed to be level funded compared to FY23.

## FY24 Financial Summary – Expenditures

**6F West Concord Fire Station:** The West Concord Fire Station’s total operating appropriation is proposed to decrease by 3.4% compared to FY23 due a proposed transfer of utility and custodial resources to Facilities Administration. This budget funds the operations of the West Concord Fire Station located at 1201 Main Street.

**7A Public Works Administration:** The Public Works Administration’s total operating appropriation is proposed to decrease by 0.4% compared to FY23 due to anticipated salary and wage savings resulting from the transition in personnel and ending of temporary additional duties. The budget also includes proposed savings in non-personnel expenses totaling \$707.

**7B Engineering:** The Engineering’s total operating appropriation is proposed to increase by 31.7% compared to FY23 due to primarily the absorption of expenses to the General Fund that have been in the past supported by capital project and road repair funds. The budget also proposes to transfer the GIS / IT Program Analyst position (\$68,762) to Information Technology.

**7C Highway Maintenance:** The Highway Maintenance’s total operating appropriation is proposed to increase by 6.6% compared to FY23. This is primarily due to increases in Purchased Services and Supplies cost. These are proposed to increase \$17,031 and \$57,171 respectively. A smaller increase for Other Charges totaling an additional \$1,090 is proposed for FY24. The proposed budget’s Personnel Services also includes projected union salary and wage increases that have been in the past appropriated as part of the Salary Reserve account.

**7D Winter Maintenance:** The Winter Maintenance’s total operating appropriation is proposed to increase by 0.8% compared to FY23. If the actual FY24 expenditures exceeds the budgeted amount, the Town is allowed by State statute to add the difference to the following year’s tax levy. The FY24 budget plan provides room for a \$200,000 overrun of the 655,500 FY24 appropriation.

**7E Parks & Trees:** The Parks & Trees’ total operating appropriation is proposed to increase by 5.5% compared to FY23. Personnel Services are proposed to increase by 4.0% or \$17,939, and this includes projected salary and wage increase for union personnel that has been in the past appropriated as part of the Salary Reserve account. Due to rising equipment, supplies, and purchased services costs, non-personnel funding is proposed to increase by \$33,519. Due to changes in accounting practices, \$15,000 in support from the School Department has been removed from the operating appropriation.

**7F Cemetery:** The Cemetery’s total operating appropriation is proposed to decrease by 13.7% compared to FY23 due to a shift in funding sources. In FY24, the Cemetery Division is proposed to directly charge the Cemetery Fund \$125,883 of its proposed annual expense plus 100% of planned capital improvements. The budget proposes a new Cemetery Specialist position (\$62,134) to assist with maintenance and other responsibilities. As part of the additional Personnel Services funding, the budget also includes projected salary and wage increases that have been in the past appropriated as part of the Salary Reserve account.

**7G 133 & 135 Keyes Road:** The 133 & 135 Keyes Road’s total operating appropriation is proposed to increase by 24.1% compared to FY23. This is primarily to support rising Purchased Services costs inclusive of items such as town-wide cardboard recycling with an additional \$7,548 in funding. In addition, the budget also proposes further centralization of utility and custodial resources within Facilities Administration.

**7I Street Lights:** The Street Lights’ total operating appropriation is proposed to increase by 27.5% compared to FY23 due to anticipated increases in utility expenditures.

**8 Employee Wellness:** The proposed Town Employee Benefit’s budget provides a total of \$75,000, with funding to cover unused sick leave buyback for some employees at retirement. This is restricted to non-union employees hired prior to July 1, 1992, and to uniformed Police and Fire personnel subject to the collective

# FY24 Financial Summary – Expenditures

bargaining agreements. In all eligible cases, the benefit is capped at 62 days (65 for firefighters). This account also funds the Employee Assistance Program, certain medical costs for police and fire retirees for accidental disability expenses. The budget is also proposed to support town-wide training and training programs focused on diversity, equity, inclusion, and belong.

**9 Reserve Fund:** As budgets remain tight due to the economic situation with fewer resources available to cover unexpected events, the Reserve Fund appropriation becomes a crucial part of the budgeting process. By statute, this fund is to be used to meet “extraordinary or unforeseen expenditures” as approved by the Finance Committee. A funding level of \$200,000 is proposed for this purpose, which is a 11.1% decrease compared to FY23.

**10 Salary Reserve:** The account provides for a market adjustment to the pay scales and a step and merit adjustment to the salary schedules applicable to non-union employees effective July 1, 2023. Transfers from this account to the individual departmental operating accounts are reported to the Finance Committee and Select Board in accordance with the vote of Town Meeting adopting the budget article. This account is proposed to be funded at \$755,000 and will provide resources for such compensation adjustments for non-union staff. Projected union salary and wage increases for Library, Police, Dispatch, Fire, and Public Works personnel are proposed to be directly appropriated as part of the corresponding department’s budget.

**11 Land Fund:** The budget is proposed to not be funded in FY24 due to limited to no needs to facilitate the acquisition of land.

**12A Group Insurance:** The budget anticipates a \$672,149, or 9.0%, increase in the General Fund appropriation required for FY24 group insurance costs supported by the General Fund. As part of the 17-member Minuteman Nashoba Health Group, the Town is self-insured for employee health coverage and the cost directly reflects actual claims experienced.

**12B Other Post-Employment Benefits (OPEB):** With the FY13 budget, Other Post-Employment Benefits (OPEB) has been separated into its own line item due to the increasing importance of recognizing and funding this liability. The OPEB liability primarily consists of the present value of the Town’s portion of future retiree health care cost. That is, in addition to the amount allocated to pay for the current health care cost of retirees, there is also a liability for the future health care cost for Town Government and Concord Public School retirees. This liability is referred to as the Town Government’s Annual Net OPEB Liability (NOL).

To fully fund this liability by 2039, the Town is proposing funding via a separate warrant article. As part of the 2023 Annual Town Meeting, Article 12 is proposing \$1,364,608, a \$36,739 or 2.6% decrease compared to FY23.

**12C Property & Liability Insurance:** This account funds property insurance coverage for all Town-owned buildings and contents, vehicles, boilers, and machinery; liability coverage for Town officials; and special risk coverage for police and fire personnel. Insurance policies cover the Concord Public Schools, the Concord-Carlisle Regional High School, 51 Walden Street (Friends of the Performing Arts in Concord - "FOPAC"), the Emerson Building ("Emerson Umbrella"), and all properties of Town departments including assets of Town enterprises (Light, Water, Sewer, Beede Swim & Fitness Center Pool). For FY24, General Fund support is proposed to increase by \$28,350 to \$406,350.

**13 Unemployment & Workers Compensation:** An amount of \$138,000 is proposed for the Unemployment Compensation account. The Town pays only for actual claimants, not as a percent of payroll (since the minimum available “experience rating” percentage would be in excess of our actual historical costs). In addition, an amount of \$163,818 is proposed for Worker’s Compensation costs; this amount funds a stop-loss reinsurance policy

## FY24 Financial Summary – Expenditures

covering wage and other claims and the payment of miscellaneous medical expenses resulting from employee injuries on the job. Coverage of unemployment and workers compensation applies to both Town and Concord Public School employees.

**14 Retirement:** In FY24, the General Fund appropriation is projected at \$3,399,675, an increase of 0.5% compared to FY23. A total of \$1,650,000 in funding is also proposed to be used from the Pension Reserve Fund to support the remaining portion of the FY24 retirement assessment totaling \$5,049,675. The retirement system is a “Defined Benefit” plan that provides a pension benefit based upon the highest three-year average annual covered pay and years of service (highest five years for members on and after April 2, 2012).

At the most recent biennial actuarial valuation as of January 1, 2022, Concord has a funded ratio of 102.4% and is fully funded.

**15 Social Security & Medicare:** The General Fund cost for the Town’s share of Social Security and Medicare is projected to increase by 5.0% to \$989,168. The Town pays 6.2% of the lower of an employee’s total wages toward Social Security for those employees not covered by the Concord Retirement Board and 1.45% of the regular earnings of covered employees for Medicare.

**16 Debt Service:** This item includes the appropriation for Town and CPS debt service within the levy limit and outside the levy limit (excluded debt). Most of the excluded debt is to cover the cost of construction of the three new elementary schools. For debt service, the FY24 budget proposes allocating \$8,437,464, which includes \$4,527,700 for debt service within the levy limit and \$3,909,764 for excluded debt. The excluded debt to pay for the construction of the new high school is budgeted as part of the assessment from the Concord-Carlisle Regional School District.

# FY24 Financial Summary – Expenditures

## Capital Overview

Capital expenditures are the use of funds to acquire or enhance productive assets that have a life expectancy of at least 2-years and a cost of at least \$5,000 and procured with the intention of increasing service capacity or efficiency. Capital items that cost under \$100,000 and are paid for with current appropriations are called Capital Outlay Projects or Tier 1 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. Debt Projects (as a single item or phased item) from \$100,000 to \$5 million are referred to as Tier 2 Projects. Tier 3 Debt Projects (either as a single item or phased item) have a cost of \$5 million or more (in 2020 dollars) and require greater visibility by making available for citizen input the integrated Town and School Tier III project list showing priorities, climate criteria evaluation, project timing, and debt sequencing.

Each fiscal cycle, Concord goes through review, evaluation and design process with Town departments and establishes the 5-Year Capital Improvement Program, consisting of Tier I, Tier II, and Tier III projects.

Proposed FY24 Capital Outlay (Tier I) Projects from Town Government supported with current appropriations total \$1,725,000. Proposed Borrowing (Tier 2) Projects supported within the Levy Limit total \$5,000,000, including \$4,100,000 for the Town and \$900,000 for Concord Public Schools. For the 2023 Town Meeting, there are no Tier III Project proposed.

### Capital Improvement Program FY24 – FY28 FY28 General Fund Component

1. **Capital Outlay - expenditures for capital purposes funded from current resources**
  - Town Government (accounts #1-16): \$ 1,725,000
2. **Borrowing authorizations submitted to the 2023 Annual Town Meeting**
  - Town and Schools (within the levy limit) \$ 5,000,000

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

### 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 FY24 Proposed Guideline Budget:</i> | \$ | 132,097,792 |
| <i>Less excluded debt:</i>                   | -  | 7,453,620   |
| <i>Less CCRSD Assessment:</i>                | -  | 22,302,834  |
| <i>Less MRVTSD Assessment:</i>               | -  | 1,154,162   |
| <i>Proposed Budget Net Excluded Debt:</i>    | \$ | 101,187,176 |

*Target Range of 7% to 8% of Net Budget:* **\$7,083,102 to \$8,094,974**

FY24 Proposed Plan:

|  |    |           |
|--|----|-----------|
| <i>Debt Service (“within levy limit” portion):</i> | \$ | 4,527,700 |
| <i>Capital outlay, Town Departments:</i>           |    | 1,725,000 |
| <i>Capital outlay, Concord Public Schools:</i>     | +  | 310,000   |
| <i>Total General Fund Capital Investment:</i>      | \$ | 6,562,700 |

*Resulting % of Total Budget Net Excluded Debt:* **6.5%**

# FY24 Financial Summary – Expenditures

## Town Government Capital Budget Warrant Article

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

| <b><u>Capital Outlay</u></b>                                   |   | <b><u>FY24 Proposed</u></b>     |
|--|---|---------------------------------|
| <u>General Government</u>                                      |   |                                 |
| 1C. Information Technology                                     | Technology Upgrades   | \$120,000                       |
| 1F. Facilities Administration                                  | Equipment and Building Improvements                                       | \$355,000                       |
| 1H. Resource Sustainability                                    | Resource Sustainability Fund  | \$35,000                        |
| <u>Planning &amp; Land Management</u>                          |   |                                 |
| 4A. Planning   | Bridge Repairs  | \$10,000                        |
| 4B. Natural Resources  | Tractor; Land Improvements  | 45,000                          |
| <u>Human Services</u>  |   |                                 |
| 5A. Library  | Computer Equipment  | \$15,000                        |
| <u>Public Safety</u>   |   |                                 |
| 6A. Police Department  | Vehicles; Equipment   | \$195,000                       |
| 6D. Fire Department  | Vehicles; Equipment   | \$155,000                       |
| <u>Public Works</u>  |   |                                 |
| 7B. Engineering  | Road Safety; Culvert/Bridge; MS4 Compliance;<br>Landfill Well Replacement | \$285,000                       |
| 7C. Highway Maintenance  | Equipment   | \$450,000                       |
| 7E. Park and Trees   | Equipment; Shade Trees  | \$60,000                        |
| <b>Capital Outlay Total</b>                                    |   | <b>\$1,725,000</b>              |
| <br><b><u>Borrowed Funds</u></b>                               |   | <br><b><u>FY24 Proposed</u></b> |
| <u>Public Safety</u>   |   |                                 |
| 6D. Fire Department  | Fire Engine Refurbishment – Engine 8                                      | \$210,000                       |
| <u>Public Works</u>  |   |                                 |
| 7H. Road Improvements  | Parking Lot Rehabilitation  | \$425,000                       |
| 7H. Road Improvements  | Pavement Management   | \$2,650,000                     |
| 7H. Road Improvements  | Traffic Signals and Signage (Baker / Main)                                | \$515,000                       |
| 7H. Heavy Equipment  | Vehicles & Heavy Equipment  | \$300,000                       |
| <u>Concord Public Schools</u>                                  | District Wide Improvements  | \$900,000                       |
| <b>Borrowed Funds Total</b>                                    |   | <b>\$5,000,000</b>              |
| <br><b><u>FY24 Capital Outlay and Borrowed Funds Total</u></b> |   | <br><b>\$6,725,000</b>          |

# FY24 Financial Summary – Expenditures

## Capital Outlay

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

### Acct # - Account Title

**1C Information Systems:** The proposed funding level for the Town-wide Technology Fund is \$120,000. This fund is crucial in maintaining current technology throughout the Town departments. In addition, the funds are proposed to go toward supporting the basic network infrastructure linking all Town buildings and connecting more than 250 desktop computers to a secure and reliable network.

**1F Facilities Administration:** The Facilities Management Fund established in FY05 provides a central pool of funds to monitor building conditions, establish renovation priorities, and fund repairs and improvements. FY24's budget proposes \$20,000 for spot heating and cooling equipment, \$10,000 for the replacement of the Assessor's Office's condenser, \$10,000 for improvements of the 133 Keyes Road garage ventilation system, \$70,000 for HVAC upgrades at the public safety building, \$30,000 to replace the mini-split HVAC system at the Annursnac Hill Road facility, \$200,000 to replace the Harvey Wheeler Community Center's cement stairs, and \$15,000 for the replacement of the auditorium carpet at the Harvey Wheeler Community Center.

**1H Resource Sustainability:** The Resource Sustainability Fund established in FY13 provides supplemental funding for town-wide energy efficiency projects and improvements. In FY24, the Fund is proposed to receive \$35,000 for resource sustainability projects.

**4A Planning:** The proposed funding for Planning includes \$10,000 to repair the Chamberlin Park Bridge.

**4B Natural Resources:** The proposed funding for the Natural Resources Division includes \$10,000 for pond and stream management and \$10,000 for conservation land improvements. The FY24 CIP proposes to provide the Natural Resources Division with \$25,000 to furnish a compact utility tractor.

**5A Library:** The proposed funding for the Library includes \$15,000 to support the replacement and upgrading of computer and other equipment.

**6A Police Department:** \$30,000 is being proposed for the replacement of various pieces of public safety equipment along with \$165,000 to replace three vehicles.

**6D Fire Department:** The Fire Department is proposed to receive \$25,000 for the replacement of miscellaneous equipment, \$50,000 for the replacement of a fire vehicle, \$40,000 for turnout gear replacement, \$15,000 to upgrade various pieces of medical equipment, \$10,000 for fire training equipment, and \$15,000 to maintain and upgrade community AEDs. The Fire Department is also proposed to receive \$210,000 in debt financing to replace Engine 8.

**7B Engineering:** The Engineering Division is proposed to receive \$25,000 for asset management tools, \$75,000 for roadside safety improvements, \$90,000 for street striping and signage, \$20,000 for the replacement of a landfill monitoring well, \$25,000 for culvert and bridge repairs, and \$50,000 for stormwater management and MS4 compliance work.

## FY24 Financial Summary – Expenditures

**7C Highway Maintenance:** The FY24 CIP proposes \$10,000 for small equipment, \$360,000 for the replacement of four vehicles, \$15,000 for the replacement of aerator, and \$65,000 for the replacement of a skid steer.

**7E Parks & Trees:** The Parks & Trees Division is proposed to receive \$50,000 for public shade trees and \$10,000 for small equipment.

**7H1 Road Improvements:** The FY24 CIP is proposing \$2,650,000 to support pavement management projects and \$425,000 for parking lot rehabilitation through debt financing. With the addition of an estimated \$680,000 in Chapter 90 State funding, the Town is proposing \$3,755,000 in recommended road improvements for FY24. In addition, \$515,000 is proposed in debt financing for traffic signals and signage at Baker and Main Street.

**7H4 Heavy Equipment:** The FY24 CIP includes \$300,000 in borrowed funds to replacing aging vehicles and heavy equipment.

# FY24 Financial Summary – Expenditures

## Capital Outlay Plan

### FY24-28 Capital Improvement Program General Fund Outlay Plan

| Acct #                    | Ref # | Item   | Reference Only    |                   |                   |                   |                   | Total             |                     |
|---------------------------|-------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |       |  | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                   | FY2028              |
| <b>General Government</b> |       |  |                   |                   |                   |                   |                   |                   |                     |
| 1C                        |       | <b>Information Systems</b>                   |                   |                   |                   |                   |                   |                   |                     |
|                           | A-1   | Computers                                    |                   | \$ 110,000        | \$ 100,000        | \$ 120,000        | \$ 180,000        | \$ 100,000        | \$ 610,000          |
|                           | A-2   | Servers (6 from 2020)                        |                   |                   | \$ 160,000        |                   |                   |                   | \$ 160,000          |
|                           | A-3   | Wiring & Fiber (town bldgs)                  |                   |                   |                   |                   | \$ 40,000         |                   | \$ 40,000           |
|                           | A-4   | Network improvements                         |                   |                   |                   | \$ 130,000        |                   |                   | \$ 130,000          |
|                           | A-5   | Phone upgrades                               |                   |                   |                   | \$ 60,000         |                   |                   | \$ 60,000           |
|                           | A-6   | Cloud migration                              |                   |                   |                   |                   |                   | \$ 45,000         | \$ 45,000           |
|                           | A-7   | Public Safety computers & modems             |                   | \$ 10,000         |                   | \$ 10,000         |                   | \$ 10,000         | \$ 30,000           |
|                           | A-8   | implement Document Storage solution for Town |                   |                   |                   |                   | \$ 300,000        |                   | \$ 300,000          |
|                           | A-9   | Surveillance improvements/replacements       |                   |                   |                   | \$ 100,000        |                   |                   | \$ 100,000          |
|                           | A-10  | Hunt Rec Centersecurity/cameras              |                   |                   |                   | \$ 90,000         |                   |                   | \$ 90,000           |
|                           | A-11  | Technology Fund                              | \$ 200,000        |                   |                   |                   |                   |                   | \$ -                |
|                           |       | <b>Subtotal</b>                              | <b>\$ 200,000</b> | <b>\$ 120,000</b> | <b>\$ 260,000</b> | <b>\$ 510,000</b> | <b>\$ 520,000</b> | <b>\$ 155,000</b> | <b>\$ 1,565,000</b> |
| 1E                        |       | <b>Facilities Administration</b>             |                   |                   |                   |                   |                   |                   |                     |
|                           | A-12  | Facilities vehicles: plumber van             |                   |                   | \$ 70,000         |                   |                   |                   | \$ 70,000           |
|                           | A-13  | Fac equipment: spot cooler/heat pump         |                   | \$ 20,000         |                   |                   |                   |                   | \$ 20,000           |
|                           | A-14  | Assessor's building Replace condenser        |                   | \$ 10,000         |                   |                   |                   |                   | \$ 10,000           |
|                           | A-15  | Town House - new HVAC equipment              |                   |                   | \$ 75,000         | see debt          |                   |                   | \$ 75,000           |
|                           | A-16  | Town House - ext trim repair & paint         |                   |                   |                   |                   |                   | \$ 100,000        | \$ 100,000          |
|                           | A-17  | Town House - roof replacement                |                   |                   |                   |                   | \$ 50,000         |                   | \$ 50,000           |
|                           | A-18  | Town House - hearing room sound upgrades     | \$ 20,500         |                   |                   |                   |                   |                   | \$ -                |
|                           | A-19  | 133 Keyes Road garage ventilation            |                   | \$ 10,000         |                   |                   |                   |                   | \$ 10,000           |
|                           | A-20  | 133 Keyes Road garage doors/windows          |                   |                   |                   | \$ 50,000         |                   |                   | \$ 50,000           |
|                           | A-21  | 135 Keyes Road garage doors/windows          |                   |                   |                   | \$ 30,000         |                   |                   | \$ 30,000           |
|                           | A-22  | Public Safety bldg HVAC (both floors)        |                   | \$ 70,000         |                   |                   |                   |                   | \$ 70,000           |
|                           | A-23  | Public Safety bldg replace heatpump          |                   |                   |                   | \$ 10,000         |                   |                   | \$ 10,000           |
|                           | A-24  | West Concord Fire stationAHU                 |                   |                   |                   | \$ 30,000         |                   |                   | \$ 30,000           |
|                           | A-25  | West Concord Fire station coupala repoint    |                   |                   |                   | \$ 30,000         |                   |                   | \$ 30,000           |
|                           | A-26  | 55 Church Street lobby/hall flooring         |                   |                   | \$ 45,000         |                   |                   |                   | \$ 45,000           |
|                           | A-27  | 55 Church Street AHU 1 & 2                   |                   |                   |                   | \$ 30,000         |                   |                   | \$ 30,000           |
|                           | A-28  | 37 Knox Trail Road roof replacement          |                   |                   |                   |                   | \$ 40,000         |                   | \$ 40,000           |
|                           | A-29  | Annursnac Hill Road replace mini-split       |                   | \$ 30,000         |                   |                   |                   |                   | \$ 30,000           |
|                           | A-30  | Visitor's Center slate roof repairs          |                   |                   |                   | \$ 30,000         |                   |                   | \$ 30,000           |
|                           | A-31  | Emerson - pool replacement                   |                   |                   |                   | \$ 100,000        |                   |                   | \$ 100,000          |
|                           | A-32  | Playing Surface Replacement, Dg White fld    |                   |                   |                   |                   | \$ 100,000        |                   | \$ 100,000          |
|                           | A-33  | Hunt Recreation Center windows               | \$ 20,000         |                   |                   |                   |                   |                   | \$ -                |
|                           | A-34  | Hunt Recreation Center carpet files 1st fl   |                   |                   | \$ 40,000         |                   |                   |                   | \$ 40,000           |
|                           | A-35  | Hunt Recreation Center replace chiller       |                   |                   |                   |                   |                   | \$ 200,000        | \$ 200,000          |
|                           | A-36  | Hunt Recreation Center gym A/C               |                   |                   |                   |                   | \$ 150,000        |                   | \$ 150,000          |
|                           | A-37  | Harvey Wheeler cement stairs                 |                   | \$ 200,000        |                   |                   |                   |                   | \$ 200,000          |
|                           | A-38  | Harvey Wheeler auditorium carpet             |                   | \$ 15,000         |                   |                   |                   |                   | \$ 15,000           |
|                           | A-39  | Harvey Wheeler hall carpet                   |                   |                   |                   | \$ 30,000         |                   |                   | \$ 30,000           |
|                           | A-40  | Harvey Wheeler ext paint                     |                   |                   |                   |                   | \$ 35,000         |                   | \$ 35,000           |
|                           | A-41  | Harvey Wheeler remodel carousel              |                   |                   |                   |                   | \$ 50,000         |                   | \$ 50,000           |
|                           | A-42  | Feasability Study - Carousel Pre-School      | \$ 25,000         |                   |                   |                   |                   |                   | \$ -                |
|                           |       | <b>Subtotal</b>                              | <b>\$ 65,500</b>  | <b>\$ 355,000</b> | <b>\$ 230,000</b> | <b>\$ 340,000</b> | <b>\$ 140,000</b> | <b>\$ 585,000</b> | <b>\$ 1,650,000</b> |
| 1G                        |       | <b>Resource Sustainability</b>               |                   |                   |                   |                   |                   |                   |                     |
|                           | A-43  | Resource Sustainability Fund                 | \$ 100,000        | \$ 35,000         |                   | \$ 100,000        |                   |                   | \$ 135,000          |
|                           |       | <b>Subtotal</b>                              | <b>\$ 100,000</b> | <b>\$ 35,000</b>  | <b>\$ -</b>       | <b>\$ 100,000</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 135,000</b>   |
| 3D                        |       | <b>Finance</b>                               |                   |                   |                   |                   |                   |                   |                     |
|                           |       | <b>Assessing</b>                             |                   |                   |                   |                   |                   |                   |                     |
|                           |       | Re-Certification & Revaluation               | \$ 35,000         |                   |                   |                   |                   |                   | \$ -                |
|                           |       | <b>Subtotal</b>                              | <b>\$ 35,000</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| 4A                        |       | <b>Planning &amp; Land Management</b>        |                   |                   |                   |                   |                   |                   |                     |
|                           |       | <b>Planning</b>                              |                   |                   |                   |                   |                   |                   |                     |
|                           | C-1   | Compact utility tractor                      |                   | \$ 25,000         |                   |                   |                   |                   | \$ 25,000           |
|                           | C-2   | Pedestrian Safety and Bike Improvements      |                   |                   | \$ 100,000        |                   |                   |                   | \$ 100,000          |
|                           | C-3   | Ped/Bike/Traffic - Junction Park study       |                   |                   |                   | \$ 75,000         |                   |                   | \$ 75,000           |
|                           | C-4   | Transportation Design Program                |                   |                   |                   |                   | \$ 100,000        |                   | \$ 100,000          |
|                           | C-5   | Subdivision Rules & Regulations Updated      | \$ 75,000         |                   |                   |                   |                   |                   | \$ -                |

# FY24 Financial Summary – Expenditures

## Capital Outlay Plan (Continued)

| Acct #                         | Ref # | Item  | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            | FY2028            | Total               |
|--------------------------------|-------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>4C Building Inspections</b> |       |   |                   |                   |                   |                   |                   |                   |                     |
| C-6                            |       | Bldg Insp vehicles - 2009 Ford Escape           |                   |                   | \$ 30,000         |                   |                   |                   | \$ 30,000           |
| C-7                            |       | Bldg Insp vehicles - 2009 Ford Escape           |                   |                   |                   | \$ 30,000         |                   |                   | \$ 30,000           |
| <b>4B Natural Resources</b>    |       |   |                   |                   |                   |                   |                   |                   |                     |
| C-8                            |       | Chamberlin Park Bridge replace (Lowell/Keyes)   |                   | \$ 10,000         |                   |                   |                   |                   | \$ 10,000           |
| C-9                            |       | Conservation Land Improvements                  |                   | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 50,000           |
| C-10                           |       | Agricultural Land Improvements                  | \$ 10,000         |                   |                   |                   |                   |                   | \$ -                |
| C-11                           |       | Pond Stream Management                          | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 50,000           |
|                                |       | <b>Subtotal</b>                                 | <b>\$ 95,000</b>  | <b>\$ 55,000</b>  | <b>\$ 150,000</b> | <b>\$ 125,000</b> | <b>\$ 120,000</b> | <b>\$ 20,000</b>  | <b>\$ 470,000</b>   |
| <b>Human Services</b>          |       |   |                   |                   |                   |                   |                   |                   |                     |
| <b>5A Library</b>              |       |   |                   |                   |                   |                   |                   |                   |                     |
| D-1                            |       | Computer Equipment                              |                   | \$ 15,000         | \$ 15,000         | \$ 15,000         | \$ 15,000         | \$ 15,000         | \$ 75,000           |
| D-2                            |       | Chrysler Pacifica PHEV (van)                    |                   |                   | \$ 45,000         |                   |                   |                   | \$ 45,000           |
|                                |       | <b>Subtotal</b>                                 | <b>\$ -</b>       | <b>\$ 15,000</b>  | <b>\$ 60,000</b>  | <b>\$ 15,000</b>  | <b>\$ 15,000</b>  | <b>\$ 15,000</b>  | <b>\$ 120,000</b>   |
| <b>6A Public Safety</b>        |       |   |                   |                   |                   |                   |                   |                   |                     |
| <b>Police Department</b>       |       |   |                   |                   |                   |                   |                   |                   |                     |
| E-1                            |       | Bullet Proof Vests                              | \$ 25,000         |                   | \$ 25,000         |                   |                   |                   | \$ 25,000           |
| E-2                            |       | Cruiser laptops                                 |                   |                   | \$ 70,000         |                   |                   |                   | \$ 70,000           |
| E-3                            |       | Public Safety equipment                         | \$ 30,000         | \$ 30,000         | \$ 30,000         | \$ 30,000         | \$ 30,000         | \$ 30,000         | \$ 150,000          |
| E-4                            |       | Speed Alert Trailer (3 total, 1 in FY26 is new) |                   |                   |                   | \$ 30,000         |                   |                   | \$ 30,000           |
| E-5                            |       | 2-Ford 20 Utility-Hybrid                        |                   | \$ 55,000         |                   | \$ 57,500         |                   | \$ 60,000         | \$ 172,500          |
| E-6                            |       | 3-Ford 21 Utility-Hybrid                        |                   |                   | \$ 55,000         |                   | \$ 57,500         |                   | \$ 112,500          |
| E-7                            |       | 4-Ford 21 Utility-Hybrid                        |                   |                   | \$ 55,000         |                   | \$ 57,500         |                   | \$ 112,500          |
| E-8                            |       | 6-Ford 19 Utility                               |                   |                   | \$ 55,000         |                   | \$ 57,500         |                   | \$ 112,500          |
| E-9                            |       | 7-Ford 21 Utility-Hybrid                        |                   |                   | \$ 55,000         |                   | \$ 57,500         |                   | \$ 112,500          |
| E-10                           |       | 8-Ford 19 Utility (TRADED)                      |                   | \$ 55,000         |                   | \$ 57,500         |                   | \$ 60,000         | \$ 172,500          |
| E-11                           |       | 9-Ford 20 Utility-Hybrid                        |                   | \$ 55,000         |                   | \$ 57,500         |                   | \$ 60,000         | \$ 172,500          |
| E-12                           |       | Night Vision Equipment                          | \$ 8,200          |                   |                   |                   |                   |                   | \$ -                |
| E-13                           |       | Computer / Modem Upgrades                       | \$ 5,000          |                   |                   |                   |                   |                   | \$ -                |
| E-14                           |       | Police Vehicles                                 | \$ 180,000        |                   |                   |                   |                   |                   | \$ -                |
| E-15                           |       | Training Room Audio Visual Upgrades             | \$ 11,000         |                   |                   |                   |                   |                   | \$ -                |
|                                |       | <b>Subtotal</b>                                 | <b>\$ 259,200</b> | <b>\$ 195,000</b> | <b>\$ 345,000</b> | <b>\$ 232,500</b> | <b>\$ 260,000</b> | <b>\$ 210,000</b> | <b>\$ 1,242,500</b> |
| <b>6C Fire Department</b>      |       |   |                   |                   |                   |                   |                   |                   |                     |
| E-16                           |       | Miscellaneous Equipment                         | \$ 25,000         | \$ 25,000         | \$ 25,000         | \$ 25,000         | \$ 25,000         | \$ 25,000         | \$ 125,000          |
| E-17                           |       | Police & Fire radio replacements                |                   |                   | \$ 25,000         | <i>see debt</i>   |                   |                   | \$ 25,000           |
| E-18                           |       | 2009 Ford F350                                  |                   | \$ 50,000         |                   |                   |                   |                   | \$ 50,000           |
| E-19                           |       | 2017 Ford explorer                              |                   |                   | \$ 50,000         |                   |                   |                   | \$ 50,000           |
| E-20                           |       | 2016 Ford Expedition (use hybrid or electric)   |                   |                   |                   | \$ 40,000         |                   |                   | \$ 40,000           |
| E-21                           |       | 2018 Ford F150                                  |                   |                   |                   |                   | \$ 50,000         |                   | \$ 50,000           |
| E-22                           |       | 2019 Ford Escape                                |                   |                   |                   |                   |                   | \$ 40,000         | \$ 40,000           |
| E-23                           |       | Fire Vehicles                                   | \$ 25,000         |                   |                   |                   |                   |                   | \$ -                |
| E-24                           |       | Turnout Gear (9 sets per year - change in FY25) | \$ 30,000         | \$ 40,000         | \$ 200,000        |                   |                   |                   | \$ 240,000          |
| E-25                           |       | Fire Hose replacement                           |                   |                   |                   | \$ 10,000         |                   |                   | \$ 10,000           |
| E-26                           |       | Medical Equipment upgrade                       | \$ 50,000         | \$ 15,000         | \$ 20,000         | \$ 22,500         | \$ 25,000         | \$ 27,500         | \$ 110,000          |
| E-27                           |       | Fire Training Equipment                         |                   | \$ 10,000         |                   |                   |                   |                   | \$ 10,000           |
| E-28                           |       | Defibrillators town/school bldgs                | \$ 5,000          | \$ 15,000         |                   |                   |                   | \$ 20,000         | \$ 35,000           |
| E-29                           |       | 2018 Engine 3 (refurb FY26; replace in FY34)    |                   |                   |                   | \$ 227,000        |                   |                   | \$ 227,000          |
| E-30                           |       | 2018 Engine 4 (refurb FY27; replace in FY35)    |                   |                   |                   |                   | \$ 236,000        |                   | \$ 236,000          |
| E-31                           |       | 2018 Horton ambulance#1 (9yrs)                  |                   |                   |                   |                   | \$ 340,000        |                   | \$ 340,000          |
| E-32                           |       | 2018 Horton ambulance#2 (9yrs)                  |                   |                   |                   |                   |                   | \$ 350,000        | \$ 350,000          |
|                                |       | <b>Subtotal</b>                                 | <b>\$ 135,000</b> | <b>\$ 155,000</b> | <b>\$ 320,000</b> | <b>\$ 324,500</b> | <b>\$ 676,000</b> | <b>\$ 462,500</b> | <b>\$ 1,938,000</b> |

# FY24 Financial Summary – Expenditures

## Capital Outlay Plan (Continued)

| Acct #                    | Ref # | Item   | FY2023              | FY2024              | FY2025              | FY2026                 | FY2027              | FY2028              | Total                |
|---------------------------|-------|--|---------------------|---------------------|---------------------|------------------------|---------------------|---------------------|----------------------|
| <b>PUBLIC WORKS</b>       |       |  |                     |                     |                     |                        |                     |                     |                      |
| 7B                        |       | <b>Engineering</b>                                 |                     |                     |                     |                        |                     |                     |                      |
|                           | F-1   | Explore Asset Management Tools                     | 40,000              | 25,000              |                     |                        |                     |                     | \$ 25,000            |
|                           | F-2   | Pavement Markings                                  | 88,000              | 90,000              | 90,000              | 92,500                 | 92,500              | 95,000              | \$ 460,000           |
|                           | F-3   | Roadside Safety                                    | 75,000              | 75,000              | 75,000              | 77,500                 | 77,500              | 80,000              | \$ 385,000           |
|                           | F-4   | Traffic Signals & Signage                          | 32,000              |                     | 75,000              | 77,500                 | 77,500              | 80,000              | \$ 310,000           |
|                           | F-5   | Landfill Monitoring Well replacement               |                     | 20,000              |                     |                        |                     |                     | \$ 20,000            |
|                           | F-6   | Culvert & Bridge Repairs                           |                     | 25,000              | 25,000              | see Storm Water EF --> |                     |                     | \$ 50,000            |
|                           | F-7   | Parking Lot Rehabilitation                         |                     | see debt            | see debt            | 25,000                 | see debt            | 50,000              | \$ 75,000            |
|                           | F-8   | Stormwater Mgt (MS4 compliance)                    |                     | 50,000              | 50,000              | see Storm Water EF --> |                     |                     | \$ 100,000           |
|                           |       | <b>Subtotal</b>                                    | <b>\$ 235,000</b>   | <b>\$ 285,000</b>   | <b>\$ 315,000</b>   | <b>\$ 272,500</b>      | <b>\$ 247,500</b>   | <b>\$ 305,000</b>   | <b>\$ 1,425,000</b>  |
| 7C                        |       | <b>Highway Maintenance</b>                         |                     |                     |                     |                        |                     |                     |                      |
|                           | F-9   | Small Equipment - Highway                          | \$ 7,500            | \$ 10,000           | \$ 10,000           | \$ 10,000              | \$ 10,000           | \$ 10,000           | \$ 50,000            |
|                           | F-10  | E05 2010 Ford Escape Hybrid/Admin                  |                     | \$ 45,000           |                     |                        |                     |                     | \$ 45,000            |
|                           | F-11  | E09 2010 Ford Escape Hybrid/Admin                  |                     | \$ 45,000           |                     |                        |                     |                     | \$ 45,000            |
|                           | F-12  | G54 2012 Chevrolet Rack Body PU                    |                     | \$ 80,000           |                     |                        |                     |                     | \$ 80,000            |
|                           | F-13  | G72 Toro Pro-Core Aerator (turf fields)            |                     | \$ 15,000           |                     |                        |                     |                     | \$ 15,000            |
|                           | F-14  | H12 2009 F250 PU                                   |                     | \$ 95,000           |                     |                        |                     |                     | \$ 95,000            |
|                           | F-15  | H19 2003 F-250 PU                                  |                     | \$ 95,000           |                     |                        |                     |                     | \$ 95,000            |
|                           | F-16  | H98 2002 Caterpillar Skid Steer replacement        |                     | \$ 65,000           |                     |                        |                     |                     | \$ 65,000            |
|                           | F-17  | G59 2003 Stump Grinder                             |                     |                     | \$ 40,000           |                        |                     |                     | \$ 40,000            |
|                           | F-18  | H14 2009 Ford F-550 Dump/Plow                      |                     |                     | \$ 100,000          |                        |                     |                     | \$ 100,000           |
|                           | F-19  | H39 Screener Plant                                 |                     |                     |                     |                        | \$ 60,000           |                     | \$ 60,000            |
|                           | F-20  | G7 2014 Ford F-250 Utility/Plow                    |                     |                     | \$ 95,000           |                        |                     |                     | \$ 95,000            |
|                           | F-21  | G57 2000 Vermeer Chipper                           |                     |                     | \$ 90,000           |                        |                     |                     | \$ 90,000            |
|                           | F-22  | G60 1999 John Deere Tractor                        |                     |                     |                     |                        | \$ 60,000           |                     | \$ 60,000            |
|                           | F-23  | G66 2009 Whacker Loader                            |                     |                     |                     |                        | \$ 100,000          |                     | \$ 100,000           |
|                           | F-24  | H33 2011 35,000 GVWR Swap/Spreader/Scraper         |                     |                     |                     | \$ 320,000             |                     |                     | \$ 320,000           |
|                           | F-25  | H32 2010 35,000 GVWR Swap/Spreader/Scraper         |                     |                     |                     |                        |                     | \$ 320,000          | \$ 320,000           |
|                           | F-26  | Vehicles and Heavy Equipment                       | \$ 340,000          |                     |                     |                        |                     |                     | \$ -                 |
| 7C                        |       | <b>Highway Maintenance (Continued)</b>             |                     |                     |                     |                        |                     |                     |                      |
|                           | F-27  | G67 2015 Prinoth WS4S                              |                     |                     |                     |                        |                     | \$ 200,000          | \$ 200,000           |
|                           | F-28  | H13 2014 Ford F550 19,500 Dump/Plow                |                     |                     |                     |                        | \$ 105,000          |                     | \$ 105,000           |
|                           |       | <b>Subtotal</b>                                    | <b>\$ 347,500</b>   | <b>\$ 450,000</b>   | <b>\$ 335,000</b>   | <b>\$ 330,000</b>      | <b>\$ 335,000</b>   | <b>\$ 530,000</b>   | <b>\$ 1,980,000</b>  |
| 7E                        |       | <b>Parks &amp; Trees</b>                           |                     |                     |                     |                        |                     |                     |                      |
|                           | F-29  | Small Equipment - Parks & Trees                    | \$ 7,500            | \$ 10,000           | \$ 10,000           | \$ 10,000              | \$ 10,000           | \$ 10,000           | \$ 50,000            |
|                           | F-30  | Tree Planting - Public Shade Trees & Setback Trees | \$ 30,000           | \$ 50,000           | \$ 50,000           | \$ 50,000              | \$ 50,000           | \$ 50,000           | \$ 250,000           |
|                           |       | <b>Subtotal</b>                                    | <b>\$ 37,500</b>    | <b>\$ 60,000</b>    | <b>\$ 60,000</b>    | <b>\$ 60,000</b>       | <b>\$ 60,000</b>    | <b>\$ 60,000</b>    | <b>\$ 300,000</b>    |
| <b>GENERAL FUND TOTAL</b> |       |  | <b>\$ 1,509,700</b> | <b>\$ 1,725,000</b> | <b>\$ 2,075,000</b> | <b>\$ 2,309,500</b>    | <b>\$ 2,373,500</b> | <b>\$ 2,342,500</b> | <b>\$ 10,825,500</b> |

# FY24 Financial Summary – Debt

## Debt Overview

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

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

# FY24 Financial Summary – Debt

## Debt Plan

### FY24-28 Capital Improvement Program Debt Authorization Plan - General Fund

| Fiscal Year of Planned Long-term Debt Issuance            | Adopted<br>FY2023  | plan               |                    |                    |                    |                    | FY24-28             |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
|   |                    | FY2024             | FY2025             | FY2026             | FY2027             | FY2028             |                     |
| <b>General Fund - Financing within Levy Limit</b>         | <b>\$5,400,000</b> | <b>\$5,000,000</b> | <b>\$6,000,000</b> | <b>\$6,000,000</b> | <b>\$8,000,000</b> | <b>\$8,000,000</b> | <b>\$33,000,000</b> |
| <b>General Government</b>                                 |                    |                    |                    |                    |                    |                    |                     |
| Facilities: Town House - New HVAC Equipment               |                    | 0                  | 0                  | 750,000            | 0                  | 0                  | 750,000             |
| Facilities: Town House - Roof Replacement                 |                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   |
| Facilities: Emerson - Pool Replacement                    |                    | 0                  | 0                  | 0                  | 1,000,000          | 0                  | 1,000,000           |
| Facilities: Emerson - Basketball Court Resurfacing        | 150,000            |                    |                    |                    |                    |                    |                     |
| Facilities & CPW: Doug White Field - Turf Replacement     |                    | 0                  | 0                  | 0                  | 0                  | 2,100,000          | 2,100,000           |
| Facilities & CPW: 133 & 135 Keyes Road Roof Replacement   | 581,250            | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   |
| Facilities: Harvey Wheeler - Remodel Carousel             |                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   |
| Facilities: Hunt Gym - Building Repointing                |                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   |
| Facilities: Gerow Park Improvements                       | 200,000            |                    |                    |                    |                    |                    |                     |
| Facilities: General Acquisition, Construction, Renovation | 52,750             | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   |
| Technology: Police - Records Management System            |                    | 0                  | 250,000            | 0                  | 0                  | 0                  | 250,000             |
| <b>Planning and Land Management</b>                       |                    |                    |                    |                    |                    |                    |                     |
| Planning: Transportation Program                          |                    | 0                  | 500,000            | 0                  | 600,000            | 0                  | 1,100,000           |
| <b>Public Safety</b>                                      |                    |                    |                    |                    |                    |                    |                     |
| Police & Fire: Police and Fire Radio Replacements         |                    | 0                  | 0                  | 500,000            | 0                  | 0                  | 500,000             |
| Fire: 2016 Engine 8                                       |                    | 210,000            | 0                  | 0                  | 0                  | 0                  | 210,000             |
| <b>Public Works</b>                                       |                    |                    |                    |                    |                    |                    |                     |
| CPW: H34 2008 35,000 GVWR Swap / Plow                     |                    | 300,000            | 0                  | 0                  | 0                  | 0                  | 300,000             |
| CPW: G55 2008 35,000 GVWR Swap / Plow                     |                    | 0                  | 310,000            | 0                  | 0                  | 0                  | 310,000             |
| CPW: Parking Lot Rehabilitation                           |                    | 425,000            | 325,000            | 0                  | 300,000            |                    | 1,050,000           |
| CPW: Pedestrian Safety and Bike Improvements              |                    | 0                  | 0                  | 300,000            | 350,000            | 400,000            | 1,050,000           |
| CPW: Junction Park Improvements                           |                    | 0                  | 0                  | 0                  | 750,000            |                    | 750,000             |
| CPW: Traffic Signals & Signage (Baker / Main)             |                    | 515,000            | 0                  | 0                  | 0                  | 0                  | 515,000             |
| CPW: Traffic Improvements                                 | 382,000            | 0                  | 0                  | 300,000            | 350,000            | 400,000            | 1,050,000           |
| CPW: Pavement Management                                  | 2,000,000          | 2,650,000          | 3,715,000          | 3,250,000          | 3,750,000          | 4,200,000          | 17,565,000          |
| CPW: Culvert & Bridge Repairs                             | 772,000            | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   |
| CPW: Vehicles & Heavy Equipment                           | 362,000            | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   |
| <b>Subtotal - Town Projects</b>                           | <b>4,500,000</b>   | <b>4,100,000</b>   | <b>5,100,000</b>   | <b>5,100,000</b>   | <b>7,100,000</b>   | <b>\$7,100,000</b> | <b>\$28,500,000</b> |
| <b>Schools</b>  |                    |                    |                    |                    |                    |                    |                     |
| Miscellaneous Facilities Projects                         | 900,000            | 900,000            | 900,000            | 900,000            | 900,000            | 900,000            | 4,500,000           |
| <b>Total - Tier II Debt</b>                               | <b>5,400,000</b>   | <b>5,000,000</b>   | <b>6,000,000</b>   | <b>6,000,000</b>   | <b>8,000,000</b>   | <b>\$8,000,000</b> | <b>\$33,000,000</b> |

# FY24 Financial Summary – Debt

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# FY24 Financial Summary – Debt

## Debt Service

### Debt Service Schedule, July 1, 2023 to final maturity for debt issued through June 30, 2022

| Fiscal Year | PRINCIPAL ISSUED | Total Annual Debt Service |            | Total Principal Outstanding at June 30th | Tax Supported Annual Debt Service |                  |                           |                  |                            |                  |                             |                  |  |
|-------------|------------------|---------------------------|------------|--|-----------------------------------|------------------|---------------------------|------------------|----------------------------|------------------|-----------------------------|------------------|--|
|             |                  |                           |            |  | Town (within levy limit)          |                  | Town (outside levy limit) |                  | School (within levy limit) |                  | School (outside levy limit) |                  |  |
|             |                  |                           |            |  | Principal Matured                 | Interest Payment | Principal Matured         | Interest Payment | Principal Matured          | Interest Payment | Principal Matured           | Interest Payment |  |
| 2022        |                  |                           |            | 36,379,281                               |                                   |                  |                           |                  |                            |                  |                             |                  |  |
| 2023        |                  | 8,781,028                 | 1,972,222  | 29,458,253                               | 2,800,000                         | 646,796          | 268,052                   | 58,242           | 615,000                    | 126,752          | 2,783,000                   | 740,603          |  |
| 2024        |                  | 8,185,656                 | 1,983,596  | 23,127,598                               | 2,445,000                         | 638,149          | 269,932                   | 47,612           | 460,000                    | 99,552           | 2,755,000                   | 837,220          |  |
| 2025        |                  | 7,907,982                 | 1,631,910  | 17,062,615                               | 2,265,000                         | 510,649          | 266,850                   | 36,945           | 465,000                    | 77,652           | 2,728,000                   | 719,230          |  |
| 2026        |                  | 7,050,711                 | 1,329,159  | 11,596,704                               | 2,215,000                         | 410,699          | 268,606                   | 26,488           | 315,000                    | 57,152           | 2,070,000                   | 615,050          |  |
| 2027        |                  | 5,551,140                 | 1,047,919  | 7,825,564                                | 1,880,000                         | 298,689          | 170,000                   | 17,000           | 235,000                    | 41,602           | 1,725,000                   | 533,550          |  |
| 2028        |                  | 4,003,275                 | 830,350    | 4,764,289                                | 1,442,970                         | 216,249          | 170,000                   | 8,500            | 237,030                    | 29,852           | 1,725,000                   | 458,900          |  |
| 2029        |                  | 2,798,275                 | 648,750    | 3,041,014                                | 1,070,000                         | 149,500          | 0                         | 0                | 165,000                    | 18,000           | 1,150,000                   | 384,150          |  |
| 2030        |                  | 1,908,275                 | 512,500    | 2,247,739                                | 845,000                           | 96,000           | 0                         | 0                | 95,000                     | 9,750            | 555,000                     | 326,650          |  |
| 2031        |                  | 1,718,274                 | 420,750    | 1,644,465                                | 650,000                           | 53,750           | 0                         | 0                | 100,000                    | 5,000            | 555,000                     | 298,900          |  |
| 2032        |                  | 1,143,274                 | 338,500    | 1,644,465                                | 425,000                           | 21,250           | 0                         | 0                | 0                          | 0                | 555,000                     | 271,150          |  |
| total       |                  | 49,047,890                | 10,715,655 |  | 16,037,970                        | 3,041,729        | 1,413,439                 | 194,787          | 2,687,030                  | 465,309          | 16,601,000                  | 5,185,403        |  |

Interest expense as % of total debt service, FY23:

18.3%

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

17.9% as of July 1, 2022

## Debt Service Schedule, July 1, 2023 to final maturity for debt issued through June 30, 2022

(Continued)

| Revenue Supported Annual Debt Service |                     |                      |                     |                            |                     |                              |                     | subtotals       |            |                       |
|---------------------------------------|---------------------|----------------------|---------------------|----------------------------|---------------------|------------------------------|---------------------|-----------------|------------|-----------------------|
| Water                                 |                     | Sewer                |                     | Betterment<br>(WPAT loans) |                     | Light<br>(including Telecom) |                     | Tax-supported   |            | Revenue-<br>supported |
| Principal<br>Matured                  | Interest<br>Payment | Principal<br>Matured | Interest<br>Payment | Principal<br>Matured       | Interest<br>Payment | Principal<br>Matured         | Interest<br>Payment | within<br>Limit | Excluded   |                       |
|                                       |                     |                      |                     |                            |                     |                              |                     | 0               | 0          | 0                     |
| 667,000                               | 207,077             | 627,668              | 59,125              | 260,308                    | 10,501              | 760,000                      | 123,125             | 4,188,548       | 3,849,897  | 2,714,805             |
| 652,000                               | 212,665             | 637,843              | 45,700              | 200,881                    | 7,573               | 765,000                      | 95,125              | 3,642,700       | 3,909,764  | 2,616,787             |
| 617,000                               | 184,345             | 627,265              | 32,129              | 203,868                    | 4,586               | 735,000                      | 66,375              | 3,318,300       | 3,751,024  | 2,470,568             |
| 615,000                               | 157,650             | 639,936              | 19,457              | 187,169                    | 1,539               | 740,000                      | 41,125              | 2,997,850       | 2,980,144  | 2,401,876             |
| 500,000                               | 135,550             | 652,865              | 6,529               | 33,275                     | 0                   | 355,000                      | 15,000              | 2,455,290       | 2,445,550  | 1,698,218             |
| 340,000                               | 112,100             | 0                    | 0                   | 33,275                     | 0                   | 55,000                       | 4,750               | 1,926,100       | 2,362,400  | 545,125               |
| 340,000                               | 95,100              | 0                    | 0                   | 33,275                     | 0                   | 40,000                       | 2,000               | 1,402,500       | 1,534,150  | 510,375               |
| 340,000                               | 78,100              | 0                    | 0                   | 33,275                     | 0                   | 40,000                       | 2,000               | 1,045,750       | 881,650    | 493,375               |
| 340,000                               | 61,100              | 0                    | 0                   | 33,274                     | 0                   | 40,000                       | 2,000               | 808,750         | 853,900    | 476,374               |
| 90,000                                | 44,100              | 0                    | 0                   | 33,274                     | 0                   | 40,000                       | 2,000               | 446,250         | 826,150    | 209,374               |
| 4,501,000                             | 1,287,787           | 3,185,576            | 162,939             | 1,051,874                  | 24,200              | 3,570,000                    | 353,500             | 22,232,038      | 23,394,630 | 14,136,877            |

# FY24 Financial Summary – Debt

## Authorized but Unissued Debt

| Town of Concord, MA                               |         |                   |  |                          |                           |                          |                          |                   |  |
|---|---------|-------------------|--|--------------------------|---------------------------|--------------------------|--------------------------|-------------------|--|
| Authorized, but Unissued Debt as of June 30, 2022 |         |                   |  |                          |                           |                          |                          |                   |  |
| Category  | Project | Authorization     | Purpose  | Authorized               | Issued                    | Rescinded/ Resized       | Unissued as of 06/30/22  | Account Code      | Bond/ Note Issuance or other Comment             |
| within levy                                       | 395     | 21(2)-ATM-2018    | Trail Improvements                                 | \$ 75,000.00             | \$ (25,000.00)            | \$ (50,000.00)           | \$ -                     | 0030-180-175-0395 | issued June 2022                                 |
| within levy                                       | 358     | 31-ATM-2014       | 141 Keyes Road Renovations (DPLM)                  | \$ 600,000.00            | \$ (200,000.00)           | \$ (400,000.00)          | \$ -                     | 0030-197-197-0358 | \$200k Issued May 2016 & \$400k Issued June 2022 |
| within levy                                       |         | 11-ATM-2020       | Warner's Pond Dredging                             | \$ 500,000.00            |                           | \$ (500,000.00)          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13(1)-ATM-2021    | Municipal Building Renovations                     | \$ 195,000.00            | \$ (195,000.00)           |                          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13(6)-ATM-2021    | White Pond Improvements                            | \$ 500,000.00            | \$ (500,000.00)           |                          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13(9)-ATM-2021    | Ralph Waldo Emerson House Museum Improvements      | \$ 325,000.00            |                           | \$ (325,000.00)          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13(10)-ATM-2021   | Warner's Pond Dredging                             | \$ 1,250,000.00          | \$ (1,250,000.00)         |                          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13(11)-ATM-2021   | Ladder Truck #1 refurbish                          | \$ 250,000.00            | \$ (250,000.00)           |                          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13(12)-ATM-2021   | Fire Dept SCBA                                     | \$ 350,000.00            | \$ (245,000.00)           | \$ (105,000.00)          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13(13)-ATM-2021   | Roadway Improvements 2021                          | \$ 1,750,000.00          | \$ (1,300,000.00)         | \$ (450,000.00)          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13(13)-ATM-2021   | Drainage Improvements & Sidewalks                  | \$ 1,750,000.00          | \$ (330,000.00)           | \$ (1,420,000.00)        | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | ATM-2021          | Future Capital ***                                 | \$ 120,000.00            |                           | \$ (120,000.00)          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13-14-15-ATM-2021 | CPW Heavy Equipment (Park/Tree)                    | \$ 480,000.00            | \$ (245,000.00)           | \$ (235,000.00)          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | 13-14-15-ATM-2021 | CPW Equipment (Highway)                            | \$ 400,000.00            | \$ (235,000.00)           | \$ (165,000.00)          | \$ -                     |                   | issued June 2022                                 |
| within levy                                       |         | ATM-2021          | Concord Public School Renovations                  | \$ 900,000.00            |                           |                          | \$ 900,000.00            |                   |  |
| within levy                                       |         | 10-ATM-2022       | Concord Public School Renovations                  | \$ 900,000.00            |                           |                          | \$ 900,000.00            |                   |  |
| within levy                                       |         | 10-ATM-2022       | Roadway Improvements 2022                          | \$ 2,000,000.00          |                           |                          | \$ 2,000,000.00          |                   |  |
| within levy                                       |         | 10-ATM-2022       | CPW Culvert & Bridge Improvements                  | \$ 772,000.00            |                           |                          | \$ 772,000.00            |                   |  |
| within levy                                       |         | 10-ATM-2022       | CPW Traffic Improvements                           | \$ 382,000.00            |                           |                          | \$ 382,000.00            |                   |  |
| within levy                                       |         | 10-ATM-2022       | CPW Heavy Equipment                                | \$ 362,000.00            |                           |                          | \$ 362,000.00            |                   |  |
| within levy                                       |         | 10-ATM-2022       | Gerow Park Improvements                            | \$ 200,000.00            |                           |                          | \$ 200,000.00            |                   |  |
| within levy                                       |         | 10-ATM-2022       | Emerson Basketball Court Improvements              | \$ 150,000.00            |                           |                          | \$ 150,000.00            |                   |  |
| within levy                                       |         | 10-ATM-2022       | Municipal Building 133-135 Ketes Road Roof Repairs | \$ 581,250.00            |                           |                          | \$ 581,250.00            |                   |  |
| within levy                                       |         | 10-ATM-2022       | Municipal Building General Improvements            | \$ 52,750.00             |                           |                          | \$ 52,750.00             |                   |  |
| STM-2022 Middle School Building                   |         |                   |  | \$ 102,816,000.00        | \$ (11,505,000.00)        | \$ (495,000.00)          | \$ 90,816,000.00         |                   | \$12mil issued June 2022                         |
| STM-2023 Middle School Building                   |         |                   |  | \$ 7,200,000.00          |                           |                          | \$ 7,200,000.00          |                   |  |
| Betterment  |         | 42-ATM-2013       | Septic System Betterment                           | \$ 2,000,000.00          | \$ (1,487,662.00)         | \$ -                     | \$ 512,338.00            |                   |  |
| Enterprise  | 380     | 28-ATM-2016       | Water System Improvements, Water Treatment Plant   | \$ 13,665,000.00         | \$ (2,000,000.00)         | \$ -                     | \$ 11,665,000.00         | 0061-450-450-0380 | issued 05/20/21                                  |
| Enterprise  | 381     | 28-ATM-2016       | Water System Improvements, Reservoir Improvements  | \$ 965,000.00            | \$ -                      | \$ -                     | \$ 965,000.00            | 0061-450-450-0381 |  |
| Enterprise  | 382     | 28-ATM-2016       | Water System Improvements, Nagog Water Intake      | \$ 1,870,000.00          | \$ (1,000,000.00)         | \$ -                     | \$ 870,000.00            | 0061-450-450-0382 | issued 05/20/21                                  |
| Enterprise  |         | 43-ATM-2019       | Water Main Replacement                             | \$ 4,000,000.00          | \$ (2,000,000.00)         |                          | \$ 2,000,000.00          |                   | issued June 2022                                 |
| Enterprise  | 388     | 24-ATM-2017       | Telecommunications                                 | \$ 1,000,000.00          | \$ (131,000.00)           | \$ -                     | \$ 869,000.00            | 0073-000-000-0388 | issued 05/20/21                                  |
| Enterprise  | 389     | 26-ATM-2017       | Smart Grid Improvements                            | \$ 3,000,000.00          | \$ -                      | \$ -                     | \$ 3,000,000.00          | 0062-460-460-0389 |  |
| <b>Totals:</b>                                    |         |                   |  | <b>\$ 154,511,000.00</b> | <b>\$ (25,896,662.00)</b> | <b>\$ (4,417,000.00)</b> | <b>\$ 124,197,338.00</b> |                   |  |

|                 |                  |
|-----------------|------------------|
| <b>Summary:</b> |                  |
| Within Levy     | \$ 6,300,000.00  |
| Excluded        | \$ 98,016,000.00 |
| Betterment      | \$ 512,338.00    |
| Enterprise      | \$ 19,369,000.00 |

# FY23 Financial Summary – Liabilities

## Major Liabilities Overview

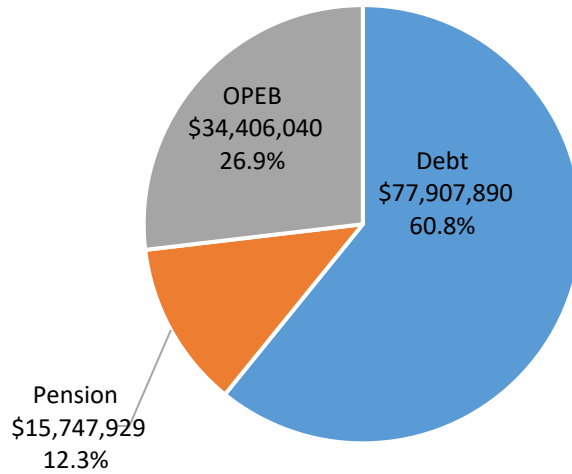
Concord’s major outstanding liabilities resulting from debt related to the issuance of bonds, pensions, and Other Post-Employment Benefits (OPEB).

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

Types of Liabilities:

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

**Major Liabilities as of June 30, 2022**  
(Overlapping with CCRSD Debt)



As of June 30, 2022, Concord’s total major liabilities were valued at \$128,061,859.

### Major Liabilities (includes CCRSD) as of June 30, 2022

|                               | <u>Debt</u>                | <u>Pension</u>           | <u>OPEB</u>                | <u>Total</u>                |
|-------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|
| General Fund                  | N/A                        | \$12,111,872             | \$20,507,322               | N/A                         |
| Enterprise and Other          | N/A                        | <u>1,958,260</u>         | <u>\$2,916,232</u>         | <u>N/A</u>                  |
| Total Direct Town Liabilities | \$36,379,281               | \$14,070,132             | \$23,423,554               | \$73,872,967                |
| CCRSO Assessment @77.41       | <u>\$41,528,609</u>        | <u>\$1,677,797</u>       | <u>\$10,982,486</u>        | <u>\$54,188,892</u>         |
| <b>Total</b>                  | <b><u>\$77,907,890</u></b> | <b><u>15,747,929</u></b> | <b><u>\$34,406,040</u></b> | <b><u>\$128,061,859</u></b> |

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

# FY23 Financial Summary – Liabilities

## Direct Debt

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

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

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

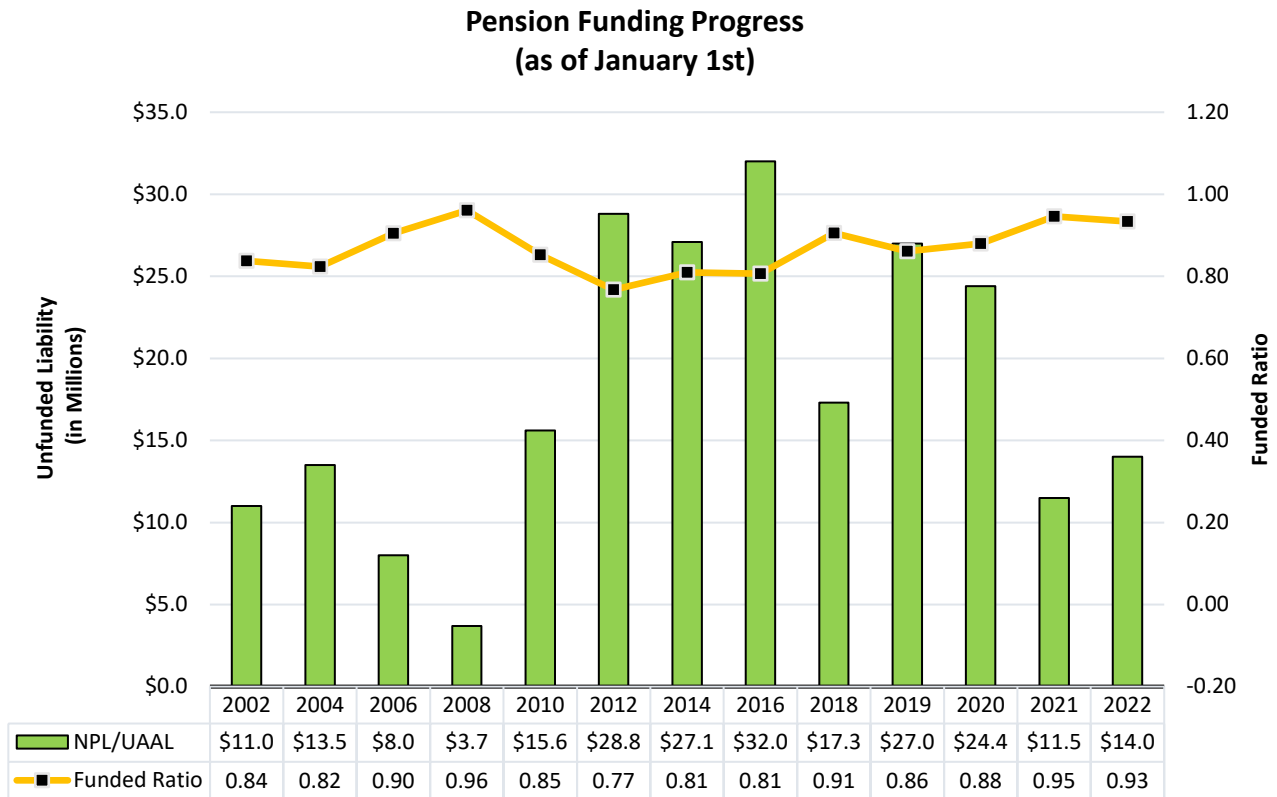
# FY23 Financial Summary – Liabilities

## Pension

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

As of January 1, 2022, the Unfunded Actuarial Accrued Liability (UAAL) is \$14,070,132 and the Town has a funded ratio of 93.4%

The Town’s Funding Schedule for the Concord Contributory Retirement System projects full funding status by fiscal year 2028. To achieve this goal, the FY24 General Fund appropriation is proposed to be \$3,399,675. A discount rate of 6.50% is assumed in the actuarial analysis for the January 1, 2022, valuation.



As a note, Net Pension Liability (NPL) reflects terminology of Government Accounting Standards Board (GASB) Statements No. 67 and 68, and Unfunded Actuarial Accrued Liability (UAAL) is the standard terminology.

# FY23 Financial Summary – Liabilities

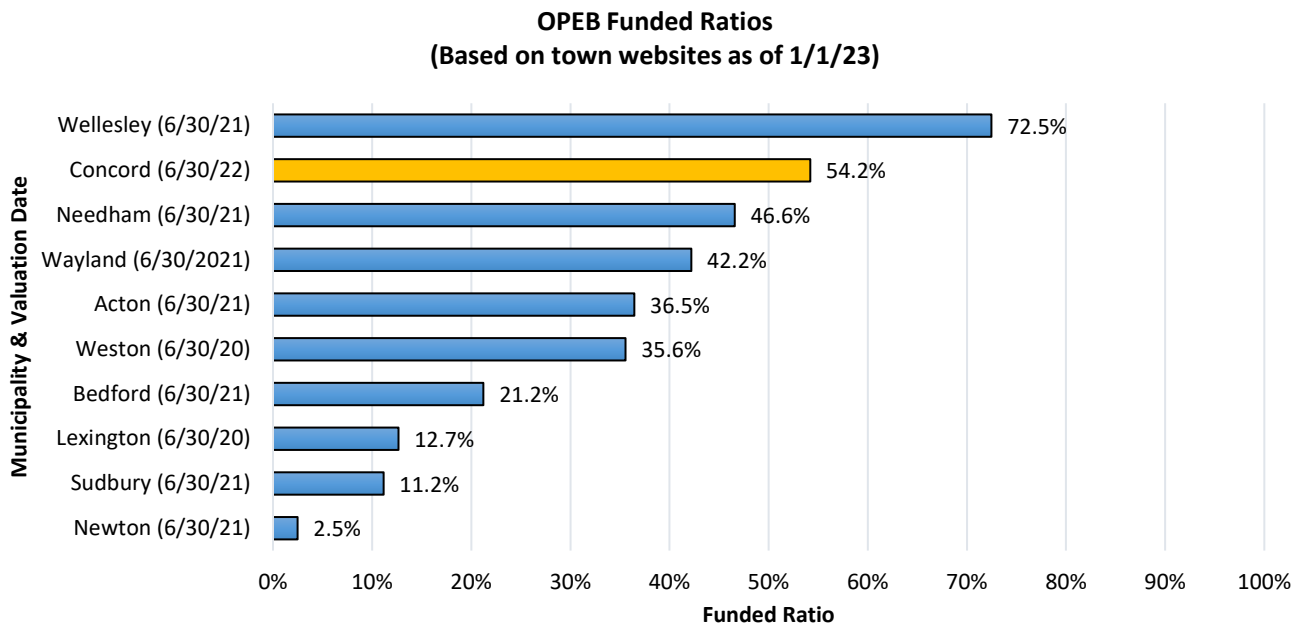
## Other Post-Employment Benefits (OPEB)

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

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

Many Massachusetts cities and towns are beginning to fund the OPEB liability. The metric useful in determining how municipalities are progressing is the Funded Ratio. The Funded Ratio (or FNP divided by the TOL) measures the percentage of the TOL that is funded. As of June 30, 2022, Concord's Funded Ratio is 54.2%, given a discount rate of 6.75%.

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



As of the most recent actuarial study for a valuation date of June 30, 2022, the Net OPEB Liability (NOL) was \$23.4 million. The OPEB funded ratio was 54.2%. The funding schedule is a closed 30-year period beginning in FY09 and ending in FY39, and it assumes a level cash contribution amortization.

The Town's policy to fund the OPEB obligation is two-fold. First, the OPEB liability as it is associated with covered enterprise employees is fully funded (10.0% of the NOL). Second, the amount appropriated for the costs associated with other covered Town Government employees has been sufficient to cover the Actuarially Determined Contribution, which is calculated to satisfy funding requirements for the current costs and for the amortized liability.

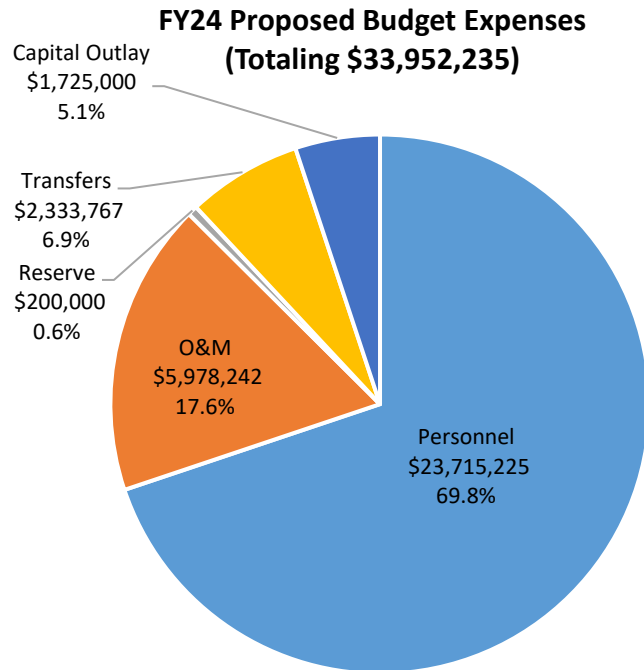
# Town Government

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# Town Government

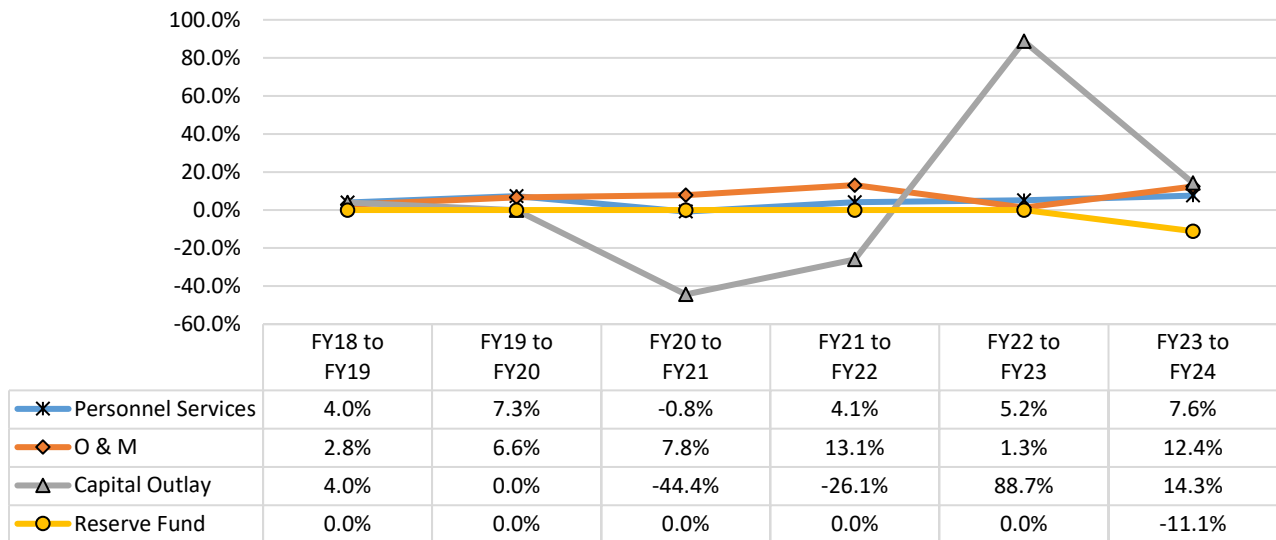
## Town Government Overview

The FY24 Town Government General Fund Operating Budget is \$32,227,234, which is inclusive of \$2,333,767 transferred from the Town’s Enterprise Funds, Special Revenue & Other Funds, and Local Receipts. The Total Town Government budget also includes \$1,725,000 in Capital Outlay, which results in a total of \$33,952,235. The budget proposes an \$1,796,334 or 7.6% increase in personnel services, a \$720,855 or 12.4% increase in operations and maintenance (O&M), an increase in capital outlay of \$215,300 or 14.3%, and a \$25,000 or 11.1% reduction in the Reserve Fund. The FY24 Total Town Government Appropriation is proposed to increase by \$2,707,489 or 8.7% compared to FY23’s appropriation.



Personnel services from FY18 to FY19 and FY19 to FY20 has had continual increases of 4.0% and 7.3% respectively. However, due to the COVID-19 pandemic, FY21’s budget was revised resulting in a 0.8% or \$179,084 decrease. FY22 proposed a 4.1% increase and FY23 a 5.2% increase. FY24 proposes a 7.6% increase in personnel services. Operations and Maintenance over the same time period has had fluctuating increases. FY24’s budget proposes

### Historical Changes to Budgeted Town Government Expenses



an increase of 12.4% or \$720,855 due to rising costs of goods and services. Due to financial constraints of the COVID-19 pandemic, Capital Outlay decreased to \$800,000 in FY22 from \$1,945,000 in FY20 and \$1,081,855 in FY21. In FY23, Capital Outlay increased by 88.7% to \$1,509,700. FY24 proposes an additional increase of 14.3% to \$1,725,000 to meet additional needs. The Reserve Fund in FY24 is proposed to decrease by 11.1% or \$25,000 after being level funded since FY2017’s budget.

# Town Government

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

|                                       | FY21 Actual          | FY22 Actual          | FY23 Budget          | FY24 Proposed        |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>General Government</b>             |                      |                      |                      |                      |
| Personnel                             | \$ 2,191,201         | \$ 2,468,728         | \$ 2,994,691         | \$ 3,003,305         |
| O&M                                   | 2,136,847            | 2,442,259            | 2,597,618            | 2,875,698            |
| Capital                               | -                    | -                    | -                    | -                    |
| Reserve                               | -                    | -                    | -                    | -                    |
| Subtotal                              | \$ 4,328,048         | \$ 4,910,987         | \$ 5,592,310         | \$ 5,879,003         |
| <b>Finance</b>                        |                      |                      |                      |                      |
| Personnel                             | 1,782,432            | 1,751,020            | 2,051,755            | 2,058,703            |
| O&M                                   | 359,521              | 318,741              | 388,515              | 415,110              |
| Capital                               | -                    | 393                  | -                    | -                    |
| Reserve                               | -                    | -                    | -                    | -                    |
| Subtotal                              | \$ 2,141,952         | \$ 2,070,154         | \$ 2,440,270         | \$ 2,473,813         |
| <b>Planning &amp; Land Management</b> |                      |                      |                      |                      |
| Personnel                             | 1,575,799            | 1,737,591            | 1,897,608            | 2,132,217            |
| O&M                                   | 299,165              | 393,299              | 329,557              | 373,639              |
| Capital                               | -                    | -                    | -                    | -                    |
| Reserve                               | -                    | -                    | -                    | -                    |
| Subtotal                              | \$ 1,874,964         | \$ 2,130,890         | \$ 2,227,165         | \$ 2,505,856         |
| <b>Human Services</b>                 |                      |                      |                      |                      |
| Personnel                             | 2,245,319            | 2,495,906            | 2,952,823            | 2,984,785            |
| O&M                                   | 444,131              | 480,409              | 393,120              | 466,547              |
| Capital                               | -                    | -                    | -                    | -                    |
| Reserve                               | -                    | -                    | -                    | -                    |
| Subtotal                              | \$ 2,689,450         | \$ 2,976,315         | \$ 3,345,943         | \$ 3,451,331         |
| <b>Public Safety</b>                  |                      |                      |                      |                      |
| Personnel                             | 9,223,553            | 9,984,089            | 10,548,662           | 11,254,007           |
| O&M                                   | 643,408              | 815,218              | 590,690              | 674,430              |
| Capital                               | -                    | 965                  | -                    | -                    |
| Reserve                               | -                    | -                    | -                    | -                    |
| Subtotal                              | \$ 9,866,961         | \$ 10,800,273        | \$ 11,139,352        | \$ 11,928,436        |
| <b>Public Works</b>                   |                      |                      |                      |                      |
| Personnel                             | 2,828,334            | 2,870,145            | 3,160,606            | 3,234,540            |
| O&M                                   | 1,457,934            | 1,370,875            | 1,394,003            | 1,724,255            |
| Capital                               | 38,912               | 24,620               | 90,320               | -                    |
| Reserve                               | -                    | -                    | -                    | -                    |
| Subtotal                              | \$ 4,325,181         | \$ 4,265,640         | \$ 4,644,929         | \$ 4,958,795         |
| <b>Unclassified &amp; Joint</b>       |                      |                      |                      |                      |
| Personnel                             | (336,502)            | 37,734               | 95,077               | 830,000              |
| O&M                                   | 235,000              | 235,000              | 25,000               | -                    |
| Capital                               | -                    | -                    | -                    | -                    |
| Reserve                               | -                    | -                    | 225,000              | 200,000              |
| Subtotal                              | \$ (101,502)         | \$ 272,734           | \$ 345,077           | \$ 1,030,000         |
| <b>Town Government Total</b>          | <b>\$ 25,125,054</b> | <b>\$ 27,426,993</b> | <b>\$ 29,735,046</b> | <b>\$ 32,227,234</b> |

# Town Government

## Tutorial

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

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

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

- **Fiscal Year Budget Highlights:** Describes changes in the division’s total appropriation, General Fund support, and any significant changes in operating expenses.
- **Division Financial Overview:** Displays through a table the division’s operating and capital expenditures. Two years of actual data are presented along with the current fiscal year and the proposed recommended budgeted expenses.
  - *Operating*
    - Personnel Services – Staffing and other related costs.
    - Purchased Services – Commonly utility bills, professional services, maintenance, and any other contractual agreement.
    - Supplies – Basic items and small equipment needed to sustain operations.
    - Other Charges – Miscellaneous items, memberships, transportation, and conference registrations.
    - Direct Pay – Due to change in accounting practices, expenses normally supported by an appropriation will be removed and charged directly to their funding sources.
  - *Capital*
    - Capital Outlay – Items that are commonly estimated to be \$5,000 and a have a useful life of at least two years and purchased through General Fund outlay.

# Town Government

- Borrowed Funds – Items that are estimated to be over \$100,000 and have a useful life of at least five years and purchased through debt.
- **Division Funding Sources:** Displays in two pie charts the division’s Operating Funding sources (General Fund, Enterprise Funds, and Other Sources) and split between Operating, Capital Outlay, and use of any Borrowed Funds.

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

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

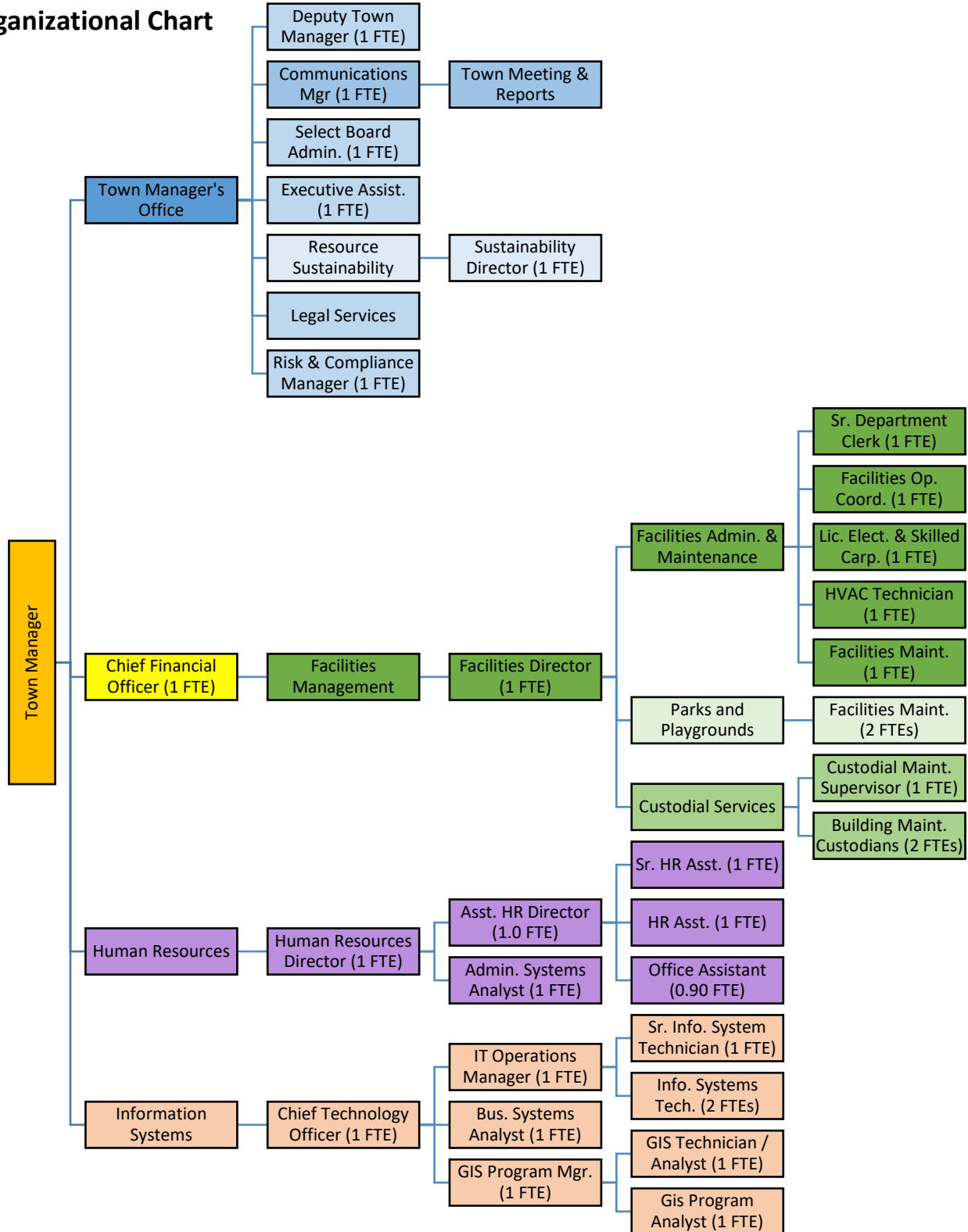
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# General Government

## Mission Statement

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

## Organizational Chart



# General Government

## Responsibilities

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

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

**Resource Sustainability:** To meet Concord's goal of an 80% reduction in greenhouse gas emissions by 2050, the Resource Sustainability Division promotes and funds renewable and efficiency initiatives.

**Risk & Compliance Management:** Risk management coordinates the Town's risk committee, provides general risk management advice to town departments, manages the town's insurance policies to provide proper coverage of town operations, coordinates town review of all Administrative Policies and Procedures, and coordinates the development and implementation of staff training on all APPs.

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

- **Facilities Administration:** The work of Facilities Administration is to maintain and improve upon the Town Government's twenty-one major buildings and an additional 17 small storage structures. The Division manages funding for the operation and maintenance of many of the Town's major structures.
- **Parks and Playgrounds:** This Division assists with the maintenance and improvements of the Town-owned land dedicated to active recreation, exercise, and play.

## Legal Services

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

## Human Resources

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

## Information Systems

**Information Systems:** The Information Systems department's mission is threefold: (1) To provide both strategic technology vision and leadership to the Town of Concord; (2) To provide secure, reliable information systems and technology to support all Town entities; and (3) To work with all departments and enterprises to support and improve business functions through the adoption and advancement of technology.

# General Government

## Overview

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

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

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

## FY22 Accomplishments

### Town Manager's Office

- ☑ Continued to deploy new and expand technology allowing for flexible employee scheduling, telework capabilities, and alternative engagement strategies between citizens and staff.
- ☑ Continued to organize and implement town-wide Emergency Management Teams to educate and vaccinate residents.
- ☑ Compiled and edited various town reports, warrants, and press releases.
- ☑ Maintained the Town website and social media sites; updated relevant sections daily to ensure accurate and timely information was available for residents and businesses.
- ☑ Coordinated tourism, planning, and economic development efforts town-wide to properly and safely encourage visitors to Concord and provide a sense of 'community' during the pandemic.

### Resource Sustainability

- ☑ Completed an assessment by Optyon, Inc. and reviewed recommendations for transitioning the town's fleet to electric vehicles and installing the necessary charging infrastructure.
- ☑ Coordinated with departments and other champions listed in Sustainable Concord, the Town's first comprehensive climate action and resilience plan, to make progress toward meeting climate goals.
- ☑ Hosted a University of New Hampshire (UNH) Sustainability Fellow in collaboration with the Department of Planning and Land Management.
- ☑ Worked with the Climate Action Advisory Board and other volunteers to propose articles for consideration at Town Meeting.
- ☑ Partnered with the Concord Free Public Library to develop programming for the Town's annual Climate Preparedness Week.
- ☑ Initiated a Town-wide Food Composting Pilot program to reduce Town-wide solid waste.
- ☑ Received a \$100,000 Green Communities Grant award to install heat pumps at the Ripley Administration building.

# General Government

## Facilities Administration

The Facilities Division was again able to provide a high level of service to all departments in FY22. In August 2022, the Facilities Division completed 1,000 work orders since implementing Facility Dude as our computerized maintenance management system in March 2019. Facilities completed another 325 work orders during the past year. Over the course of FY22, Facilities coordinated many projects.

Renovation and improvement projects completed include the following:

- ☑ The Facilities Division renovated a portion of the Planning Department adding one office. At the Hunt Recreation Center two new offices were created from space in the multipurpose room. The Emerson Pool filtration system was re-piped. A new water service and backflow preventer were added. A persistent pool leak was located and patched resulting in significant water savings and no water loss during the pool operating season. White Pond beach and park improvements including accessible path, boardwalk, storm water management and plantings are 98% complete. Exterior repairs and painting were completed at the Assessor Building, Cemetery Building and 37 Knox Trail Building.

Sustainability improvement projects completed include the following:

- ☑ Installed an EV charging station at 133 Keyes Road, Installed two EV chargers for the Tesla and Mach E police vehicles at 219 Walden Street. Installed a dual EV charging station at 55 Church Street. Installed new fully electric HVAC system and electric hot water heater at 141 Keyes Road (141 Keyes Road is now 100% reliant on electricity). Installed fully electric HVAC system for third floor training room at the Police/Fire station. Installed bottle filler stations at 133 Keyes and 55 Church Street.

Maintenance projects completed include the following:

- ☑ Replaced a circulator pump and garage unit heaters at 133 Keyes Road and replaced garage doors at 135 Keyes Road. A new air source heat pump was installed for the Police Dispatch area. On the Fire side of the station, a new stove and dishwasher, and new washer and dryer were installed. At Station 2 a new gear dryer was installed. Repurposed the breathing air compressor from Station 1 for Station 2 to refill the SCBA (Self Contained Breathing Apparatus.)
- ☑ An indirect hot water heater utilizing existing boiler was installed at the Hunt Recreation Center. At the Beede Swim and Fitness Center work was completed controls on Lap Pool hot water scavenger loop, CO2 tank was relocated and touchless faucets were installed at all sinks. During the annual Beede Center shutdown, walls in Women's Locker Room were rebuilt, multiple pumps and motors were replaced for pool filtration system and the hot water mixing valve replaced. The building's card access system was also upgraded. At Rideout Park, lighting was added to pavilion extending use for community events. Two sewage injector pumps and alarm system were installed at 55 Church Street.

## Human Resources

- ☑ Coordinated a comprehensive study of the Town's classification and compensation of non-union positions to evaluate internal equity and external competitiveness, and to aid in attracting and retaining highly competent staff.
- ☑ Collaborated with other Town staff to develop a formal remote work policy designed to balance the provision of excellent service and operations with needs and desires of the modern workforce.
- ☑ Continued to evaluate and modify HR policies and practices to reduce biases and improve equity and inclusion. Examples of this included reviewing job descriptions, evaluating salaries for internal equity, making updates to the holiday schedule, and removing gendered language from communications and

## General Government

documents. HR staff also supported work with a consultant to conduct an equity audit of job descriptions, policies, and procedures.

- ☑ Improved upon methods of promoting the Town as an employer through increased use of social media, particularly LinkedIn, where the Town gained 140 new followers in 6 months.
- ☑ Attended job fairs at Minuteman Technical/Vocational High School and MassHire Career Center.
- ☑ Updated the HR website and job advertisements to better communicate the value proposition and benefits of employment with the Town.
- ☑ Improved efficiency of annual policy acknowledgement process by implementing an electronic process via ADP.
- ☑ Collaborated with CIO to identify and implement opportunities to streamline processes and workflows.
- ☑ Continued to assist employees with COVID-19 related concerns. Assisted managers in addressing employee needs on a case-by-case and legally sound basis, balancing the Town's operational needs with the goal of providing a supportive workplace.
- ☑ Guided 132 recruitment, hiring, and promotional processes.
- ☑ Managed the impact of significant changes to the Town's health insurance, including a new health insurance carrier and change in the plan year.

### Information Systems

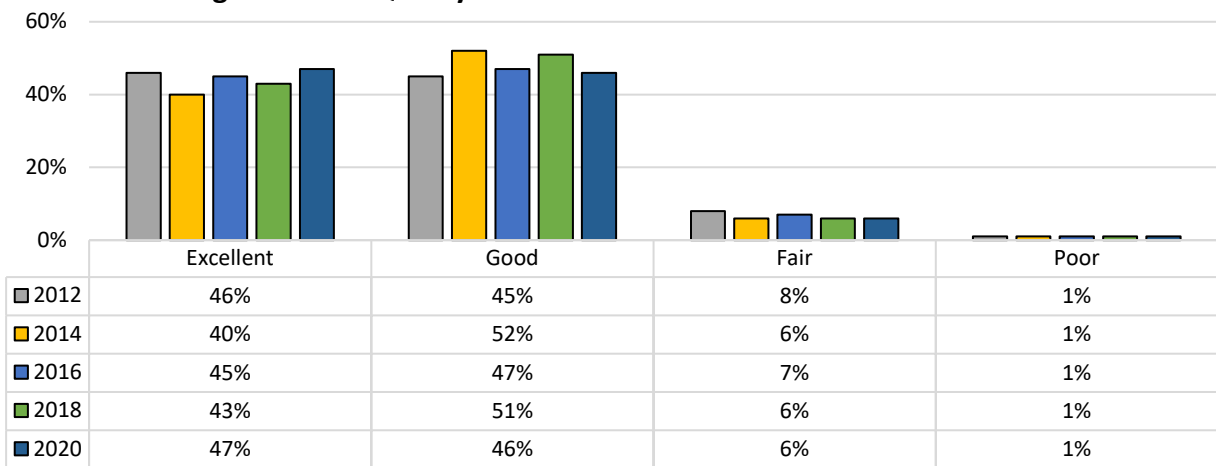
- ☑ Hired a GIS Program Manager to lead the GIS division.
- ☑ Migrated several divisions to Microsoft 365's cloud file services.
- ☑ Replaced all GIS server infrastructure and expanded Concord's aerial imaging program.
- ☑ Maintained planned improvement and replacement cycle programs for 400 town-wide devices.
- ☑ Assisted with the large financial software overhaul and Advanced Metering System project that will take place over the next 1-2 years.
- ☑ Expanded the number of online permits available to the public.
- ☑ Participated in the annual National Cybersecurity Review (NSCR).

# General Government

## Performance

The overall performance of the Town Government has been rated as “Excellent” or “Good” by Town residents. Every two years, the Town conducts a statistically significant survey to gauge residents’ opinions. One question asked, “How would you rate the overall quality of services provided by the Concord Town Government?” This question provides information about the general satisfaction of residents with municipal services for which General Government departments and divisions are ultimately responsible for during each year. Over the years, approximately 40% of the respondents rate these services as “Excellent” and approximately 50% rate them as “Good”. In 2012, 9% of respondents felt that the services the Town provides were “Fair” or “Poor”. Otherwise, that percentage is generally 7%. In 2020, 93% of residents rated their municipal government services as “Excellent” or “Good”.

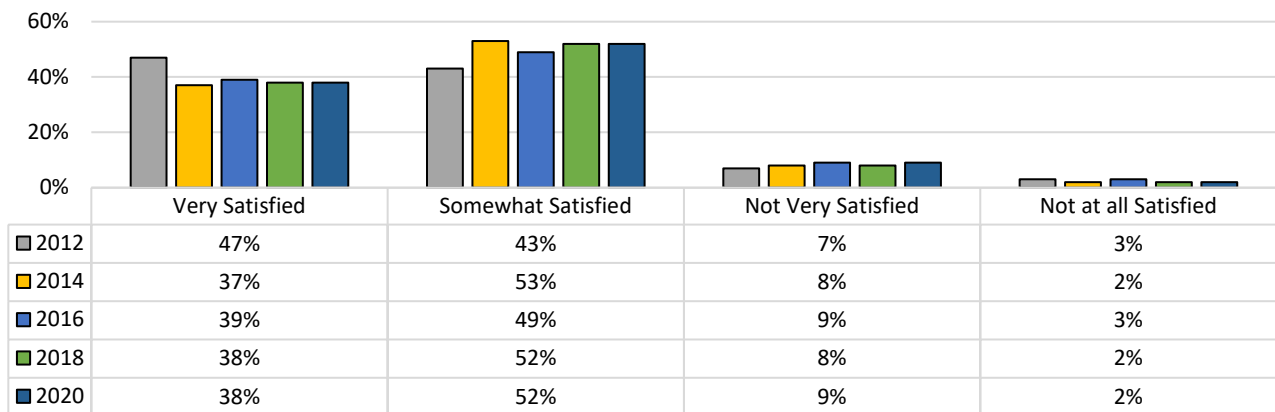
**Rating of Overall Quality of Services from Town Government**



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

Overall, these questions reveal that residents feel that the services provided by the Town Government are of good to excellent quality and that residents are “Very Satisfied” or “Somewhat Satisfied” with the amount that they pay for these services.

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



# General Government

## Information Systems

In 2022, the Department continued to expand the services offered to Town Departments and Divisions by enhancing partnerships and setting up dedicated on-site resources. This allowed staff to have point-people where they could turn when they needed assistance and get speedier resolutions to their issues. While we continue to have a third-party Managed Service Provider to assist the Town with helpdesk tickets, internal staff played a larger role in performing adds, moves, and changes throughout the year.

Despite a steady move toward cloud operations, the Town of Concord maintains approximately 50 on-premise servers and 400 end-user devices in support of operations. We saw the replacement or retirement of 10 servers in the last year, and the deployment of over 90 workstations (laptops, desktops, or all-in-one computers). The Information Systems Technicians have done a fantastic job supporting end users by providing equipment in a timely manner and supporting these devices throughout their lifecycle and when issues arise. Around 5,000 tickets were managed by internal staff and our managed service provider partner, with the Town maintaining its own service board to track work by staff.

Security continues to be an area of concern as malicious actors increasingly see state and local governments as easy targets for network penetration and ransomware. Concord staff participated in a second year of cybersecurity awareness training, which both lowered our insurance liability and helped end users better identify threats they face. The Town also continued its migration to Microsoft 365, which, through data loss prevention tools and other security policies, will better secure the Town's data and ensure resilience in the face of equipment failure or a cyber-attack.

## Facilities Management

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

The Department also established an online database that assisted in the Town's efforts to reduce overall building operating costs by identifying outdated and/or potentially inefficient systems and infrastructure. This technology also helped Concord's Facilities Director to compile accurate building systems and utility data, which was incorporated into each renovation project and ensured the Town's sustainability goals were properly aligned with the relevant industry space standards for public buildings and office spaces.

Moving forward, this online system and its data will be expanded upon in order to complete a Town-wide comprehensive building design and review process that further supports renovations and construction in a phased and more economically viable way.

# General Government

The Facilities Management Department is responsible for the following buildings:

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

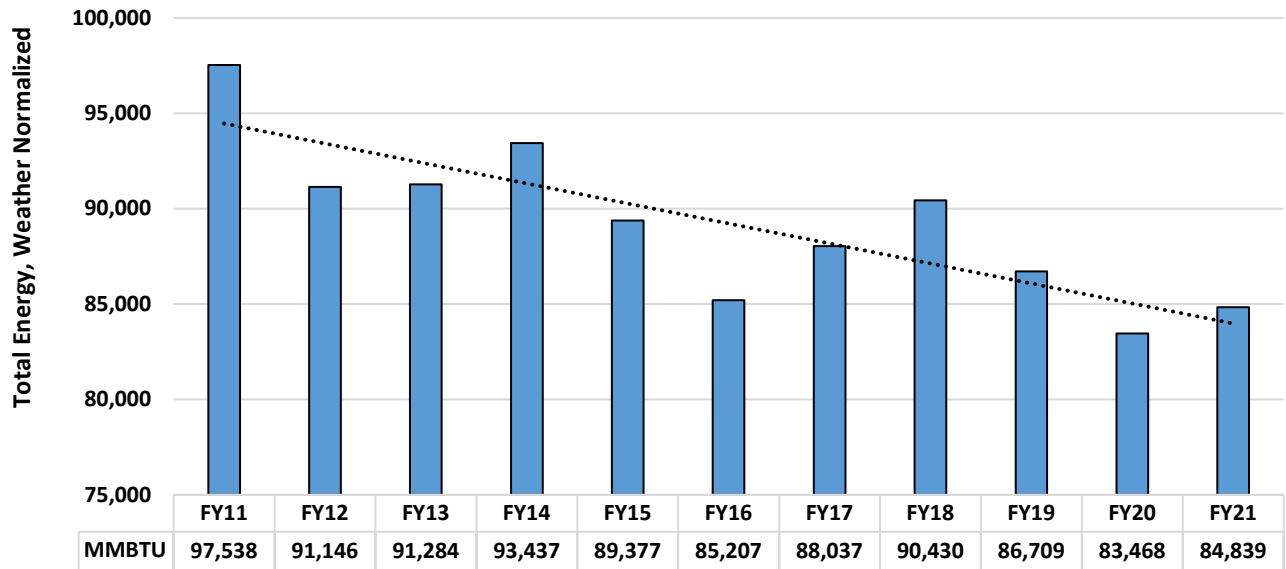
# General Government

## Resource Sustainability

In FY13, the Town began to allocate funds for improving sustainability through efforts such as implementing energy conservation for buildings and vehicles, promoting renewable forms of energy in Concord, encouraging recycling of materials, and reducing the use of natural resources such as water in daily operations.

Concord continues to invest in improvements and make operational changes to reduce energy used in municipal operations. The graph below shows total municipal energy consumption since FY11.

**Total Municipal Energy Use**



As part of the Division’s work, sustainability efforts are in part or entirely funded by a number of grant programs.

## Legal Services

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

| Year | Budget    | Transfers | Adj. Budget | Expended  |
|------|-----------|-----------|-------------|-----------|
| FY16 | \$225,000 |           | \$225,000   | \$178,151 |
| FY17 | \$225,000 | \$30,000  | \$255,000   | \$255,000 |
| FY18 | \$225,000 | \$233,002 | \$258,002   | \$258,002 |
| FY19 | \$350,000 | \$379,462 | \$729,462   | \$629,462 |
| FY20 | \$250,000 | \$291,000 | \$541,000   | \$537,452 |
| FY21 | \$344,585 | \$190,000 | \$534,585   | \$534,585 |
| FY22 | \$425,000 |           | \$425,000   | \$407,483 |
| FY23 | \$450,000 |           |             |           |
| FY24 | \$450,000 |           |             |           |

# General Government

## Human Resources

The Human Resources Department is called on to provide a wide variety of services in response to variable needs and situations that arise throughout each year. The 2022 job market was unlike any seen in recent years, and HR staff worked on finding new strategies to recruit and retain employees. This included identifying new sources for job advertising, updating ad language, increasing the Town’s presence on LinkedIn (gaining 140 new followers in 6 months), partnering with local technical/vocational schools and career centers, and working on ways to better communicate the value proposition and benefits of employment with the Town. HR staff posted 132 jobs (30 of which were seasonal positions) and processed 2,626 applications for employment.

The 2022 open enrollment for health insurance process was particularly complicated due to a change in carrier due to Fallon’s exit from the commercial health insurance market. This required a great deal of employee education and communication as well as coordination with various stakeholders. HR staff ultimately processed 75 migrations from the Fallon plans, along with additional 45 other enrollment changes.

HR held monthly virtual policy orientations for new employees and coordinated in-person harassment and workplace violence prevention trainings for new employees and supervisors. All employees were reminded of their biennial obligation to complete training on the Massachusetts conflict of interest law. Furthermore, the Town’s harassment prevention policy and the Massachusetts conflict of interest law summary was distributed Town-wide, along with an advisory reminding employees of their obligation to remain aware of all Town policies.

HR staff continued work on Diversity, Equity, Inclusion and Belonging (DEIB) initiatives by attending professional training, reviewing and updating job descriptions through a DEIB lens to eliminate unnecessary barriers, making changes to the holiday schedule, continuing to review and recommend compensation actions with consideration to pay equity, removing gendered language from communications and documents, and exploring DEIB training options for employees and considering ways to make all employees feel welcome. We look forward to continued progress in this area.

HR arranged an ice cream truck visit enjoyed by 298 employees in July and assisted with the employee appreciation picnic attended by approximately 200 employees in September. HR staff also continued to administer the GEM (Go the Extra Mile) program, which provides gift-certificate awards in recognition of employee actions that were noted and appreciated by others.

In addition to COVID-related requests, 52 leaves of absence were administered in accordance with the Family and Medical Leave Act and/or medical leave policies. HR responded to numerous unemployment claims, processed 28 work-related injury cases, coordinated 51 random DOT-required drug and alcohol tests, and verified and processed 1,117 compensation changes for employees.

# General Government

## FY24 Goals

### Town Manager's Office

- Provide consistent high-quality services to the Select Board, residents, and community partners.
- Continue onboarding processes for new Town Manager's Office staff, which includes additional trainings and informational sessions relative to Concord's form of government, Bylaws, and the Town Charter.
- Develop further department-specific action plans to guide activities in various Town departments in a manner that is consistent with the missions and goals outlined in the Envision Concord strategic plan finalized in July of 2018.
- Support department work by providing guidance and clarity regarding varied missions, objectives, and priorities as well as collaborate with members of the Senior Management Team to tackle town-wide administrative and personnel policy updates as needed or dictated by statute.

### Town Meeting and Reports

- Produce high-quality reports for the citizens of Concord that are informative, approachable, and compliant with both statutory requirements and the Town's fiduciary responsibilities.
- Fulfill all local and statutory requirements related to Town meeting notifications, hearings, and processes.

### Resource Sustainability

- Apply for grant funding and conduct research to assist with the implementation of the community-wide climate action and resilience plan.
- Host another University of New Hampshire Sustainability Fellow to expand community engagement capacity and effectiveness.
- Continue to electrify and reduce energy consumption in Town buildings and vehicle fleets.
- Track and report progress toward Town-wide sustainability goals.

### Facilities Administration

- Ensure Town buildings are maintained in a manner that provides a safe working environment for staff and an accessible and inviting atmosphere for residents and guests to conduct business.
- Safeguard public recreational facilities by maintaining them to the highest standard of care while ensuring equal access for all persons regardless of age and ability.
- Continue to administer the Green Communities Program to aid the Town in its energy reduction goals while incorporating greening initiatives and programs for new and retrofitted construction within historical buildings.
- Start work on improving resiliency by establishing strategic partnerships with regulatory and other funding agencies.

# General Government

## Human Resources

- Implement a new classification and compensation plan for regular-status, non-union positions.
- Update job descriptions for regular -status, non-union positions and implement system for accessibility and regular review by employees.
- Continue to evaluate and modify HR policies and practices to reduce biases and improve equity and inclusion.
- Support the Town Manager in continuing the organization’s diversity, equity, inclusion, and belonging journey.
- Improve upon methods of promoting the Town as an employer.
- Continue collaborations with CIO to identify and implement opportunities to streamline processes and workflows.

## Information Systems

- Work on improving cellular coverage throughout the Town of Concord.
- Expand the onboarding resources available to new hires.
- Work with the Risk Committee to roll out a Town-wide policy management system.
- Conduct end-user trainings on best practices, cybersecurity, or basic business applications.
- Continue to support the technology needs of all Town departments.

# General Government

## Long-Term Plans

### Town Manager's Office

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

### Town Meeting and Reports

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

### Resource Sustainability

- ⇒ Set progressive sustainability standards for new municipal buildings and schools and develop a phased plan for deep energy retrofits to existing town buildings.
- ⇒ Increase electrification and improve energy efficiency of residential and commercial buildings.
- ⇒ Improve availability, accessibility, and connections within the transportation network and increase adoption of electric vehicles.
- ⇒ Ensure critical infrastructure is designed to reduce emissions and be prepared for projected climate impacts.
- ⇒ Support and enhance Concord's natural resources to provide resilience benefits to the community, to maximize biodiversity, and provide carbon sequestration.

### Facilities Administration

- ⇒ Continue to maintain and improve the Town's existing public buildings, facilities, parks, and infrastructure at a level consistent with the Town's fiscal resources.
- ⇒ Maintain the Town's sustainability goals by advocating for green energy projects and retrofits.
- ⇒ Ensure that facilities planning, and practices reflect the best practices identified through the municipal vulnerability plan.

### Human Resources

- ⇒ Strengthen the Town's ability to engage its workforce through ongoing responsiveness and communication.
- ⇒ Promote an organizational culture of learning and continuous improvement.
- ⇒ Update personnel systems and policies in accordance with changing legal requirements, employment related trends, and goals for improving diversity, equity, inclusion, and belonging outcomes.
- ⇒ Continue to identify and implement ways to increase efficiency of HR processes and workflows.

# General Government

## Information Systems

- ⇒ Keep security as a core priority for the department and make sure that the Town exceeds compliance requirements relating to the protection of our data.
- ⇒ Continue acting on our long-term plan for cloud-based solutions and information technology infrastructure.
- ⇒ Increase the usage of GIS resources in departments that previously have not used them.
- ⇒ Become more involved in the software and technology-impacted workflows in other departments and divisions; increase the department’s visibility so employees understand the mission, goals and services offered by Information Systems.

# General Government

## Personnel Summary

| General Government              |                           | FY23         | FY23                | FY24         | FY24                |             | Δ                  |
|---------------------------------|---------------------------|--------------|---------------------|--------------|---------------------|-------------|--------------------|
|                                 |                           | FTE          | Budgeted            | FTE          | Recommended         | FTE         | \$                 |
| <b>No.</b>                      | <b>Division</b>           |              |                     |              |                     |             |                    |
| 1a                              | Town Manager              | 5.00         | \$ 735,804          | 5.00         | \$ 650,007          | 0.00        | \$ (85,797)        |
| 1b                              | Human Resources           | 5.28         | 502,579             | 5.90         | 531,953             | 0.62        | 29,374             |
| 1c                              | Information Systems       | 7.75         | 781,030             | 9.00         | 848,298             | 1.25        | 67,268             |
| 1d                              | Town Meeting & Reports    | 0.00         | 25,578              | 0.00         | 7,000               | 0.00        | (18,578)           |
| 1g                              | Facilities Administration | 9.00         | 761,219             | 9.00         | 735,411             | 0.00        | (25,808)           |
| 1h                              | Parks & Playgrounds       | 2.00         | 125,627             | 2.00         | 120,636             | 0.00        | (4,992)            |
| 1i                              | Resource Sustainability   | 1.00         | 104,040             | 1.00         | 110,000             | 0.00        | 5,960              |
| 1j                              | Visitors' Center          | 0.00         | -                   | 0.00         | -                   | 0.00        | -                  |
| 2a                              | Legal Services            | 0.00         | -                   | 0.00         | -                   | 0.00        | -                  |
| <b>General Government Total</b> |                           | <b>30.03</b> | <b>\$ 3,035,877</b> | <b>31.90</b> | <b>\$ 3,003,305</b> | <b>1.87</b> | <b>\$ (32,572)</b> |

# General Government – Town Manager’s Office

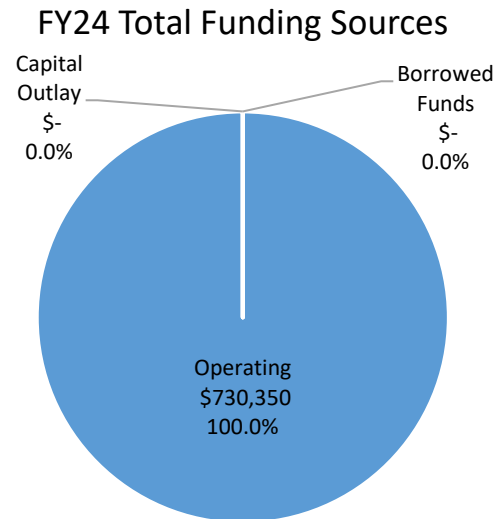
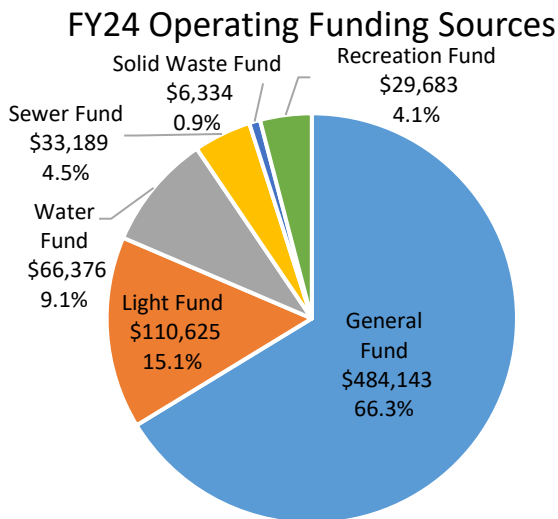
## FY24 Budget Highlights

The FY24 Town Manager’s Office total operating appropriation is proposed to decrease by 8.1% or \$64,404 compared to FY23 due to a transfer and conversion of the Administrative Manager position to the Group Insurance budget. The Enterprise Funds are proposed to contribute 38.0% of expenditures for services provided by staff while the General Fund will support 66.3% or \$484,143 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Town Manager's Office</b>   |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 654,856        | \$ 661,283        | \$ 735,804        | \$ 732,999        | \$ 650,007          |
| Purchased Services             | 18,920            | 15,051            | 29,850            | 49,750            | 49,743              |
| Supplies                       | 6,432             | 11,709            | 5,500             | 7,000             | 7,000               |
| Other Charges                  | 20,007            | 17,557            | 23,600            | 23,600            | 23,600              |
| <b>Subtotal</b>                | <b>\$ 700,215</b> | <b>\$ 705,600</b> | <b>\$ 794,754</b> | <b>\$ 813,349</b> | <b>\$ 730,350</b>   |
| <b>Total Operating Expense</b> | <b>\$ 700,215</b> | <b>\$ 705,600</b> | <b>\$ 794,754</b> | <b>\$ 813,349</b> | <b>\$ 730,350</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 700,215</b> | <b>\$ 705,600</b> | <b>\$ 794,754</b> | <b>\$ 813,349</b> | <b>\$ 730,350</b>   |

## Division Funding Sources



# General Government – Human Resources

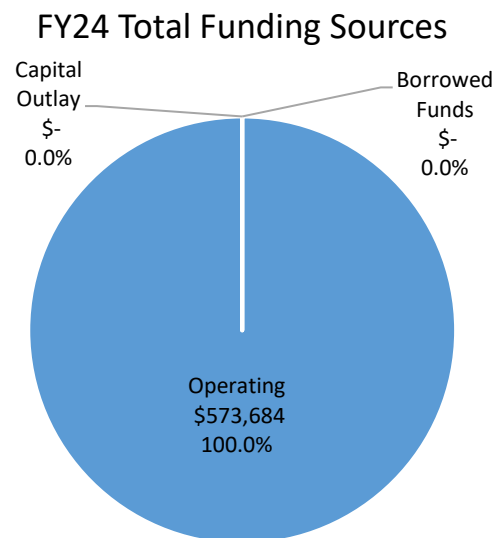
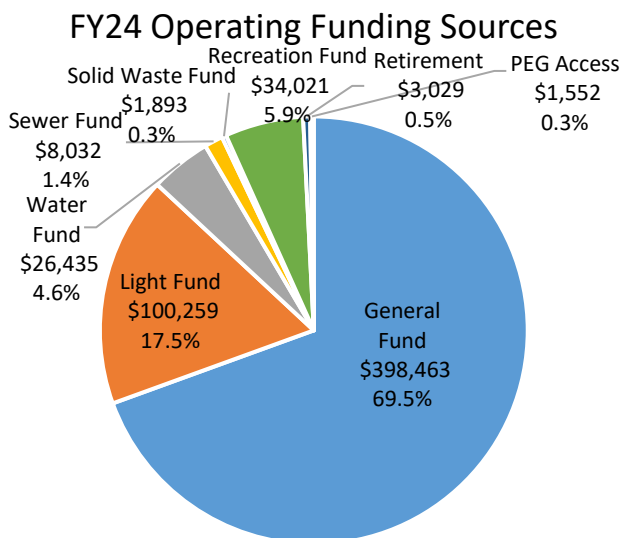
## FY24 Budget Highlights

The FY24 Human Resources total operating appropriation is proposed to increase by 1.5% or \$8,717 compared to FY23. This increase is due to proposed growth in wages to support a full-time Assistant Director as well as a temporary increase in Office Assistant hours. Additional hours for the Office Assistant are proposed to only impact FY24. The recommended budget includes \$175,221 in funding from Enterprise Funds and Local Receipts due to services provided by staff. The General Fund is proposed to support 69.5% or \$398,463 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Human Resources</b>         |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 413,213        | \$ 516,675        | \$ 502,579        | \$ 537,940        | \$ 531,953          |
| Purchased Services             | 19,521            | 34,252            | 45,240            | 52,695            | 19,683              |
| Drug/Alcohol Testing           | 1,210             | 3,187             | 3,526             | 3,526             | 3,526               |
| Supplies                       | 163               | 852               | 1,800             | 1,800             | 1,800               |
| Other Charges                  | 1,229             | 8,538             | 13,520            | 18,420            | 18,420              |
| Less: Direct Pay               | -                 | -                 | (1,699)           | (1,699)           | (1,699)             |
| <b>Subtotal</b>                | <b>\$ 435,336</b> | <b>\$ 563,505</b> | <b>\$ 564,966</b> | <b>\$ 612,682</b> | <b>\$ 573,684</b>   |
| <b>Total Operating Expense</b> | <b>\$ 435,336</b> | <b>\$ 563,505</b> | <b>\$ 564,966</b> | <b>\$ 612,682</b> | <b>\$ 573,684</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ 648            | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ 648</b>     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 435,984</b> | <b>\$ 563,505</b> | <b>\$ 564,966</b> | <b>\$ 612,682</b> | <b>\$ 573,684</b>   |

## Division Funding Sources



# General Government – Information Systems

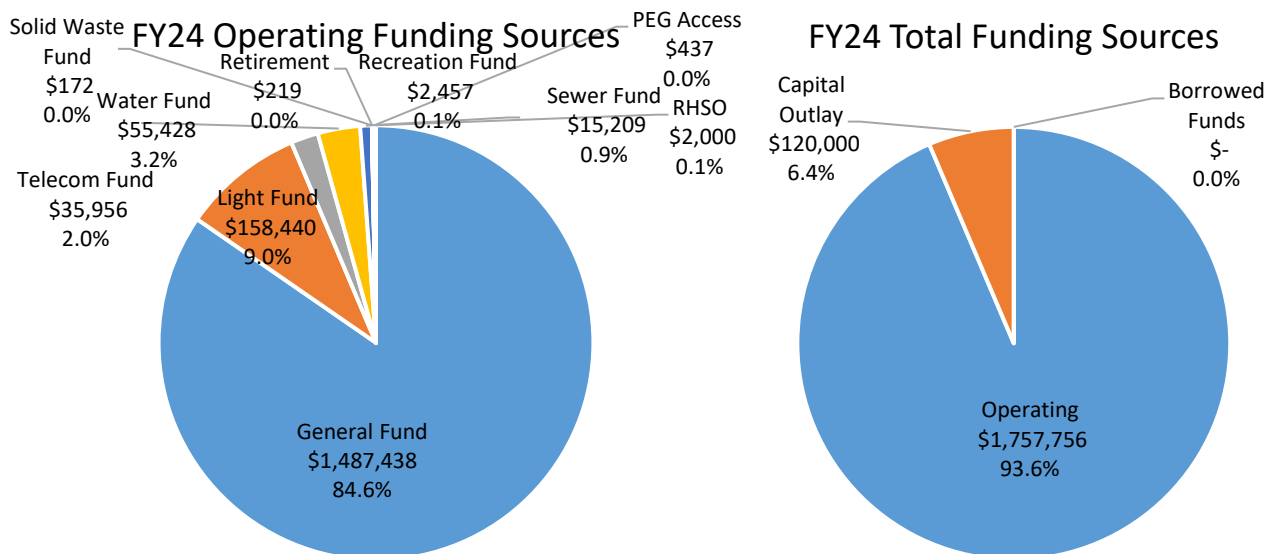
## FY24 Budget Highlights

The FY24 Information Systems total operating appropriation is proposed to increase by 8.8% or \$142,811 compared to FY23. The increase is primarily due to transfer of a GIS position from Engineering, upgrading a GIS position to full-time, and the centralization of information technology resources from other departments. Proposed Capital Outlay includes \$120,000 for the Town’s Information Technology Fund. With allocations from the Enterprise Funds and Other Sources for services provided by staff, the General Fund is proposed to support 84.6% or \$1,487,438 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Requested   | FY24<br>Recommended |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Information Systems</b>     |                     |                     |                     |                     |                     |
| <b>Operating</b>               |                     |                     |                     |                     |                     |
| Personnel Services             | \$ 337,171          | \$ 417,946          | \$ 781,030          | \$ 848,298          | \$ 848,298          |
| Purchased Services             | 658,004             | 637,005             | 804,514             | 884,458             | 884,458             |
| Supplies                       | 49,179              | 58,224              | 27,900              | 22,750              | 22,750              |
| Other Charges                  | 566                 | 191,372             | 1,500               | 2,250               | 2,250               |
| <b>Subtotal</b>                | <b>\$ 1,044,920</b> | <b>\$ 1,304,547</b> | <b>\$ 1,614,945</b> | <b>\$ 1,757,756</b> | <b>\$ 1,757,756</b> |
| <b>Total Operating Expense</b> | <b>\$ 1,044,920</b> | <b>\$ 1,304,547</b> | <b>\$ 1,614,945</b> | <b>\$ 1,757,756</b> | <b>\$ 1,757,756</b> |
| <b>Capital</b>                 |                     |                     |                     |                     |                     |
| Capital Outlay                 | \$ 35,062           | \$ 149,543          | \$ 200,000          | \$ 120,000          | \$ 120,000          |
| Borrowed Funds                 | -                   | -                   | -                   | -                   | -                   |
| <b>Subtotal</b>                | <b>\$ 35,062</b>    | <b>\$ 149,543</b>   | <b>\$ 200,000</b>   | <b>\$ 120,000</b>   | <b>\$ 120,000</b>   |
| <b>Total Division Expense</b>  | <b>\$ 1,079,982</b> | <b>\$ 1,454,090</b> | <b>\$ 1,814,945</b> | <b>\$ 1,877,756</b> | <b>\$ 1,877,756</b> |

## Division Funding Sources



# General Government – Town Meeting & Reports

## FY24 Budget Highlights

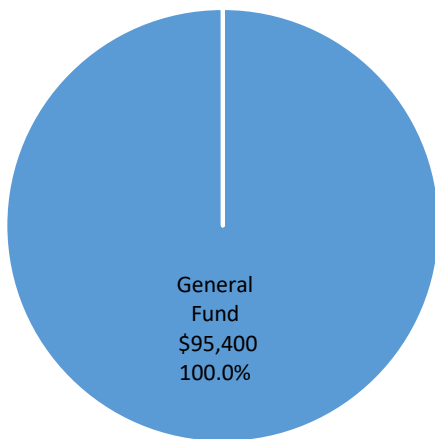
The FY24 Town Meeting & Reports total operating appropriation is proposed to decrease by 19.1% or \$22,519 compared to FY23. The proposed budget includes \$90,400 in Personnel Services, Purchased Services, and Supplies for the annual town meeting as well as \$5,000 for the creation and publishing of the annual town report and other materials. The General Fund is proposed to support 100.0% or \$95,400 of planned expenditures.

## Division Financial Overview

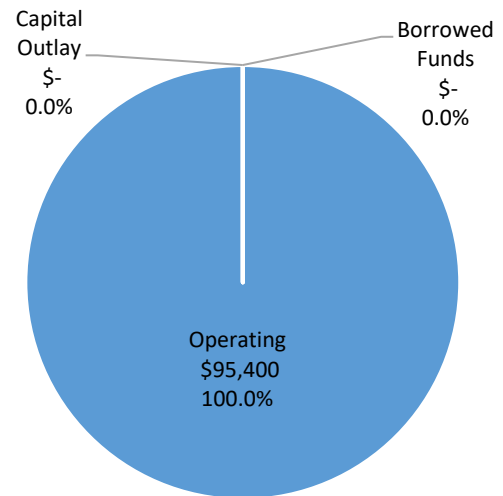
|                                   | FY21<br>Actual   | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Town Meeting &amp; Reports</b> |                  |                   |                   |                   |                     |
| <b>Operating</b>                  |                  |                   |                   |                   |                     |
| Personnel Services                | \$ 8,336         | \$ 5,865          | \$ 25,578         | \$ 7,000          | \$ 7,000            |
| Purchased Services                | 41,510           | 94,734            | 75,441            | 75,800            | 75,800              |
| Supplies                          | 12,691           | 22,978            | 16,900            | 12,600            | 12,600              |
| Other Charges                     | -                | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                   | <b>\$ 62,537</b> | <b>\$ 123,577</b> | <b>\$ 117,919</b> | <b>\$ 95,400</b>  | <b>\$ 95,400</b>    |
| <b>Total Operating Expense</b>    | <b>\$ 62,537</b> | <b>\$ 123,577</b> | <b>\$ 117,919</b> | <b>\$ 95,400</b>  | <b>\$ 95,400</b>    |
| <b>Capital</b>                    |                  |                   |                   |                   |                     |
| Capital Outlay                    | \$ -             | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                    | -                | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                   | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>     | <b>\$ 62,537</b> | <b>\$ 123,577</b> | <b>\$ 117,919</b> | <b>\$ 95,400</b>  | <b>\$ 95,400</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# General Government – Facilities Administration

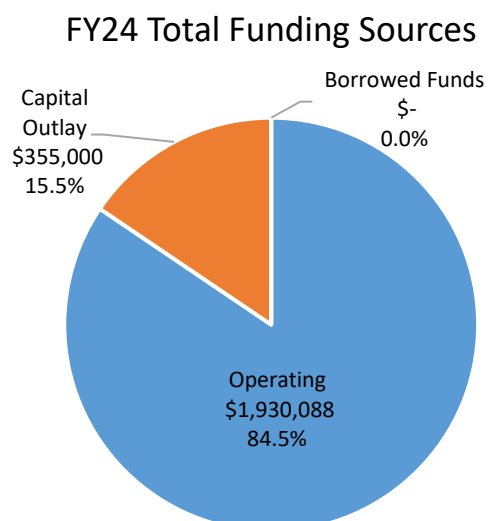
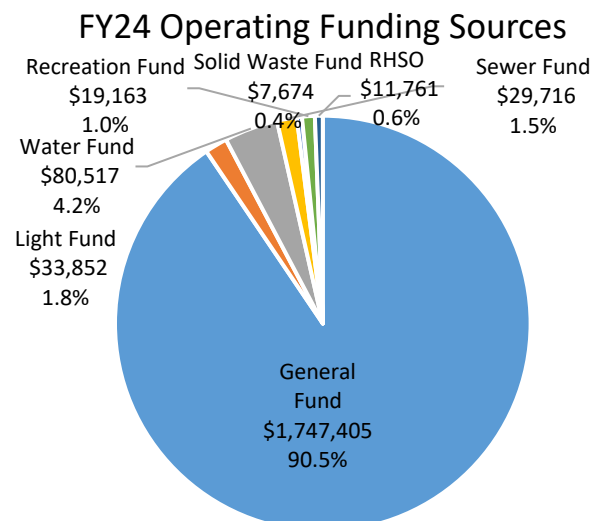
## FY24 Budget Highlights

The FY24 Facilities Administration total operating appropriation is proposed to increase by 16.9% or \$278,712 compared to FY23. This budget proposes a further reorganization and consolidation of utility and other resources into a centralized unit from various building divisions. \$355,000 in capital outlay is proposed to be used for various building improvements. The Enterprise Funds and Local Receipts are proposed to contribute 9.5% of expenditures due to their use of services and supplies provided by division staff. The General Fund is proposed to support 90.5% or \$1,747,405 of planned expenditures.

## Division Financial Overview

|                                  | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Requested   | FY24<br>Recommended |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Facilities Administration</b> |                     |                     |                     |                     |                     |
| <b>Operating</b>                 |                     |                     |                     |                     |                     |
| Personnel Services               | \$ 619,949          | \$ 740,216          | \$ 761,219          | \$ 820,411          | \$ 735,411          |
| Purchased Services               | 604,295             | 750,365             | 839,965             | 1,078,446           | 1,078,445           |
| Supplies                         | 67,581              | 93,048              | 96,602              | 124,269             | 124,269             |
| Other Charges                    | 2,773               | 7,893               | 8,710               | 9,470               | 9,470               |
| <i>Less: Direct Pay</i>          | -                   | -                   | (55,121)            | (17,508)            | (17,508)            |
| <b>Subtotal</b>                  | <b>\$ 1,294,598</b> | <b>\$ 1,591,522</b> | <b>\$ 1,651,375</b> | <b>\$ 2,015,089</b> | <b>\$ 1,930,088</b> |
| <b>Total Operating Expense</b>   | <b>\$ 1,294,598</b> | <b>\$ 1,591,522</b> | <b>\$ 1,651,375</b> | <b>\$ 2,015,089</b> | <b>\$ 1,930,088</b> |
| <b>Capital</b>                   |                     |                     |                     |                     |                     |
| Capital Outlay                   | \$ 5,180            | \$ 27,527           | \$ 65,500           | \$ 355,000          | \$ 355,000          |
| Borrowed Funds                   | -                   | -                   | 634,000             | -                   | -                   |
| <b>Subtotal</b>                  | <b>\$ 5,180</b>     | <b>\$ 27,527</b>    | <b>\$ 699,500</b>   | <b>\$ 355,000</b>   | <b>\$ 355,000</b>   |
| <b>Total Division Expense</b>    | <b>\$ 1,299,778</b> | <b>\$ 1,619,049</b> | <b>\$ 2,350,875</b> | <b>\$ 2,370,089</b> | <b>\$ 2,285,088</b> |

## Division Funding Sources



# General Government – Parks & Playgrounds

## FY24 Budget Highlights

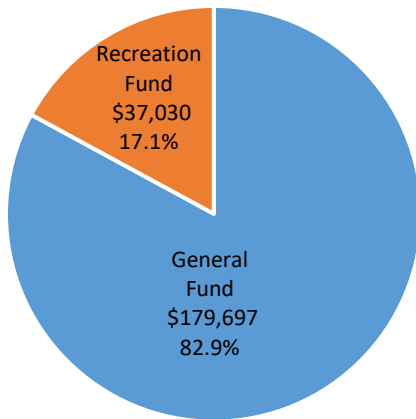
The FY24 Parks & Playgrounds total operating appropriation is proposed to decrease by 7.0% or \$16,421 compared to FY23. Proposed savings are the result of a decrease in requested over-time funding and utility savings. The Recreation Fund is proposed to provide 17.1% or \$37,030 in support. The General Fund is proposed to support 82.9% or \$179,697 of planned expenditures.

## Division Financial Overview

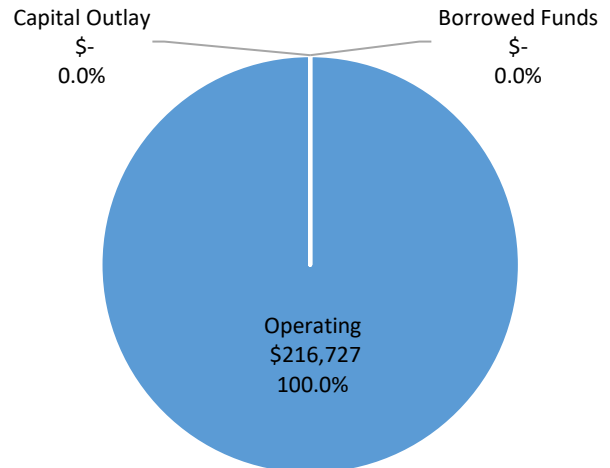
|                                | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------|------------------|------------------|-------------------|-------------------|---------------------|
| <b>Parks &amp; Playgrounds</b> |                  |                  |                   |                   |                     |
| <b>Operating</b>               |                  |                  |                   |                   |                     |
| Personnel Services             | \$ 52,612        | \$ 57,303        | \$ 125,627        | \$ 120,636        | \$ 120,636          |
| Purchased Services             | 13,379           | 18,471           | 73,459            | 54,020            | 54,020              |
| Supplies                       | 7,826            | 9,734            | 11,693            | 20,572            | 20,572              |
| Other Charges                  | 4,127            | 6,485            | 7,450             | 8,139             | 8,139               |
| White Pond                     | 13,936           | 8                | 2,500             | 2,500             | 2,500               |
| Gerow Park                     | -                | -                | 2,500             | 2,500             | 2,500               |
| Rideout Park                   | 7,708            | -                | 9,918             | 8,360             | 8,360               |
| <b>Subtotal</b>                | <b>\$ 99,587</b> | <b>\$ 92,001</b> | <b>\$ 233,148</b> | <b>\$ 216,727</b> | <b>\$ 216,727</b>   |
| <b>Total Operating Expense</b> | <b>\$ 99,587</b> | <b>\$ 92,001</b> | <b>\$ 233,148</b> | <b>\$ 216,727</b> | <b>\$ 216,727</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# General Government – Resource Sustainability

## FY24 Budget Highlights

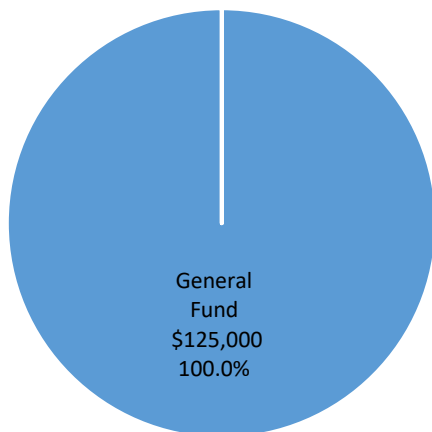
The FY24 Resource Sustainability total operating appropriation is proposed to decrease by 24.3% or \$40,203 compared to FY23. The proposed budget includes \$47,333 in savings from Purchased Services. In addition, \$35,000 in capital outlay is being proposed for the Resource Sustainability Fund. The General Fund is proposed to support 100.0% or \$125,000 of planned expenditures.

## Division Financial Overview

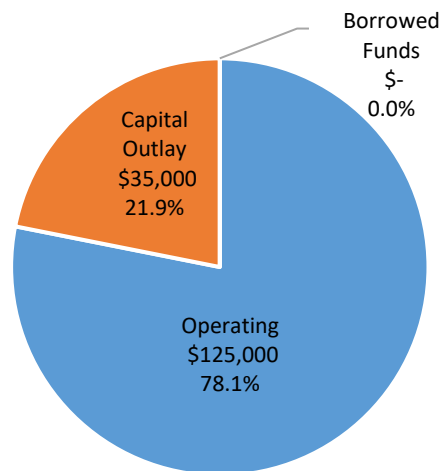
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Resource Sustainability</b> |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 105,064        | \$ 69,440         | \$ 104,040        | \$ 110,000        | \$ 110,000          |
| Purchased Services             | 49,421            | 52,222            | 51,233            | 64,000            | 3,900               |
| Supplies                       | -                 | 960               | 2,280             | 3,000             | 3,000               |
| Other Charges                  | 1,785             | -                 | 7,650             | 8,100             | 8,100               |
| Grants & Projects              | -                 | 65                | -                 | 35,000            | -                   |
| <b>Subtotal</b>                | <b>\$ 156,269</b> | <b>\$ 122,687</b> | <b>\$ 165,203</b> | <b>\$ 220,100</b> | <b>\$ 125,000</b>   |
| <b>Total Operating Expense</b> | <b>\$ 156,269</b> | <b>\$ 122,687</b> | <b>\$ 165,203</b> | <b>\$ 220,100</b> | <b>\$ 125,000</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ 32,543         | \$ 103,649        | \$ 100,000        | \$ 35,000         | \$ 35,000           |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ 32,543</b>  | <b>\$ 103,649</b> | <b>\$ 100,000</b> | <b>\$ 35,000</b>  | <b>\$ 35,000</b>    |
| <b>Total Division Expense</b>  | <b>\$ 188,812</b> | <b>\$ 226,336</b> | <b>\$ 265,203</b> | <b>\$ 255,100</b> | <b>\$ 160,000</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# General Government – Legal Services

## FY24 Budget Highlights

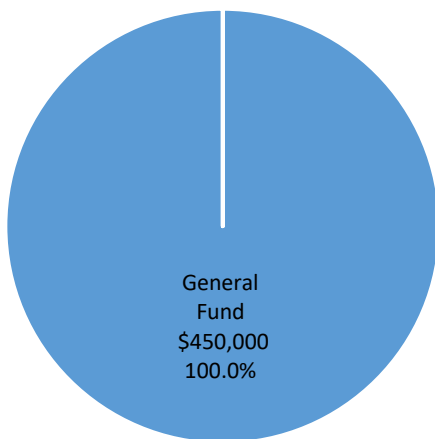
The FY24 Legal Services total operating appropriation is level funded compared to FY23. The General Fund is proposed to support 100.0% or \$450,000 of planned expenditures.

## Division Financial Overview

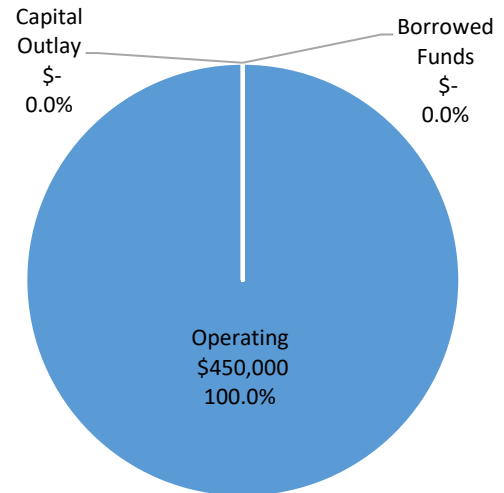
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Legal Services</b>          |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Purchased Services             | 534,585           | 407,483           | 450,000           | 465,000           | 450,000             |
| Supplies                       | -                 | -                 | -                 | -                 | -                   |
| Other Charges                  | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ 534,585</b> | <b>\$ 407,483</b> | <b>\$ 450,000</b> | <b>\$ 465,000</b> | <b>\$ 450,000</b>   |
| <b>Total Operating Expense</b> | <b>\$ 534,585</b> | <b>\$ 407,483</b> | <b>\$ 450,000</b> | <b>\$ 465,000</b> | <b>\$ 450,000</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 534,585</b> | <b>\$ 407,483</b> | <b>\$ 450,000</b> | <b>\$ 465,000</b> | <b>\$ 450,000</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



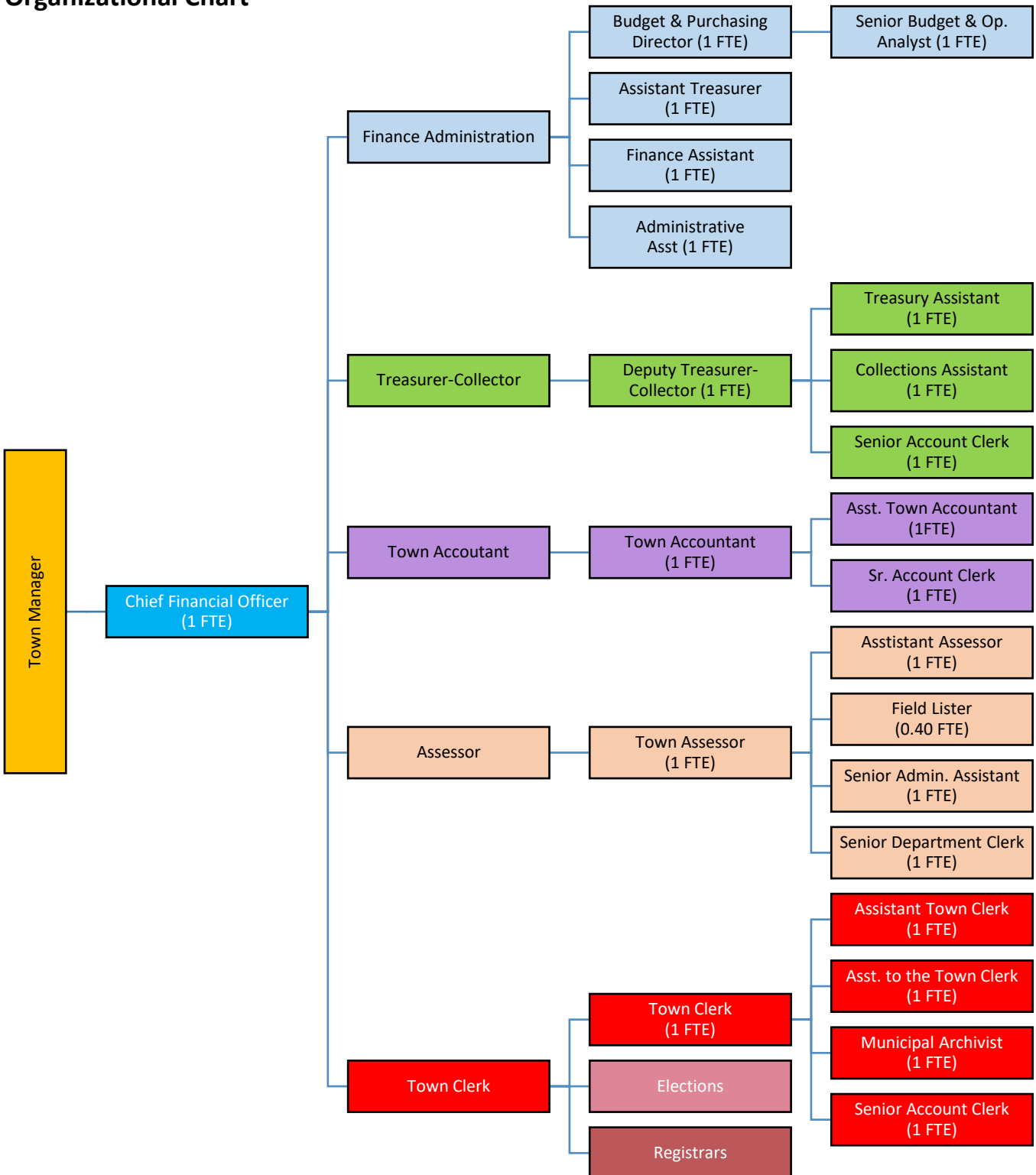
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# Finance

## Mission Statement

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

## Organizational Chart



# Finance

## Responsibilities

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

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

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

**Assessor:** The Assessor Division is responsible for the valuation of the Town’s real and personal property in a manner that is fair, efficient, transparent, and cost-effective. To do this, the Assessor Division, complies with State laws and guidelines promulgated and overseen by the State’s Bureau of Local Assessment. Every 5 years the Bureau of Local Assessment requires a revaluation of the town. In FY2023, the Assessor Division completed their certification year requirements. The certification process consists of a data quality review, a statistical ratio studies review, and a valuation review to ensure that proper appraisal methodology was utilized while uniformly and equitably applied to all properties. The next certification year is FY2028.

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

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

# Finance

## Overview

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

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

## FY22 Accomplishments

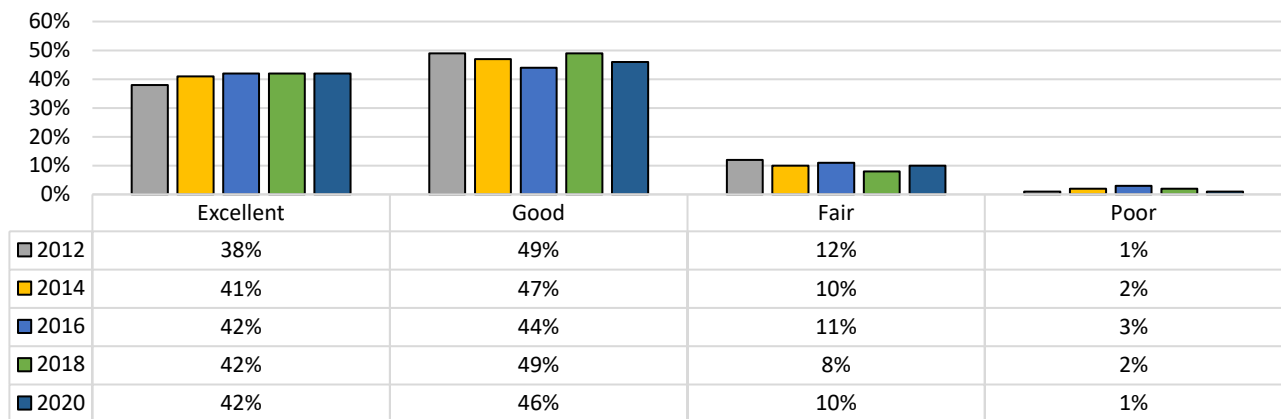
### Finance Department

- ☑ Concord has earned an Aaa bond rating from Moody’s Investors Service each year since 1987. This rating allows the Town to borrow funds at the lowest possible interest rate.
- ☑ The estimated State certified FY22 Free Cash is above 5% of the FY23 General Fund budget.
- ☑ The Finance Department maintained a collection rate of over 99% of property taxes.
- ☑ The Finance Department successfully completed the administration of \$1.5 million in CARES Act funds.
- ☑ The Finance Department was awarded GFOA’s Certificate of Achievement for Excellence in Financial Reporting (COA) for the FY21 audited financial statements.
- ☑ The Finance Department was awarded the GFOA’s Distinguished Budget Presentation Award for the FY23 Budget Book.
- ☑ The Finance Department began the implementation of Munis, a new ERP Software.

## Performance

For more than a decade, the Town has conducted a statistically significant public opinion poll of Town residents. In the biennial Citizen Survey, the following question was asked, “How would you rate the overall quality of services provided by the Finance Department, which includes services of the Town Clerk, Town Collector, and Town Assessor?” The 2020 survey showed that 42% of respondents rated services as “Excellent” and 46% as “Good”.

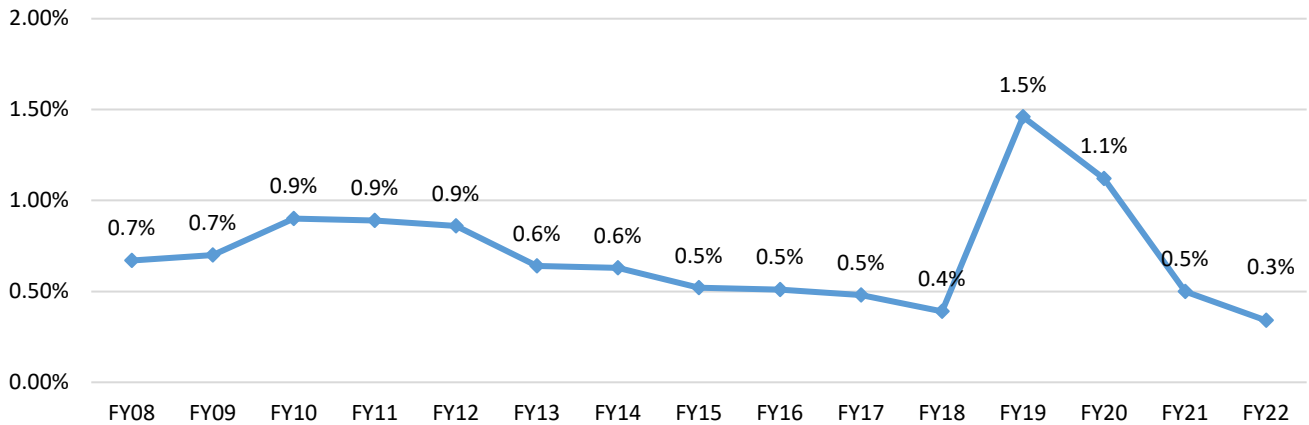
**Rating of Services provided by the Finance Department**



# Finance

The Finance Department over the years has maintained a strong record in collecting property taxes due each year. The 0.34% delinquency rate marks the 27th consecutive year in which the uncollected property tax percentage has been under 1.5% on June 30th of each levy year.

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



For proper operations, the Town carries a fund balance for the General Fund and these funds are invested while they are not being used. It is the responsibility of the Chief Financial Officer to advise the Town Manager on investment decisions.

| <b>Cash Management Summary</b> |             |             |             |             |             |             |             |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                | <b>FY16</b> | <b>FY17</b> | <b>FY18</b> | <b>FY19</b> | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> |
| Earnings                       | \$158,000   | \$396,000   | \$735,000   | \$687,000   | \$657,707   | \$202,636   | \$81,759    |
| Yield                          | 0.43%       | 0.78%       | 1.85%       | 0.63%       | 0.58%       | 0.16%       | 0.07%       |

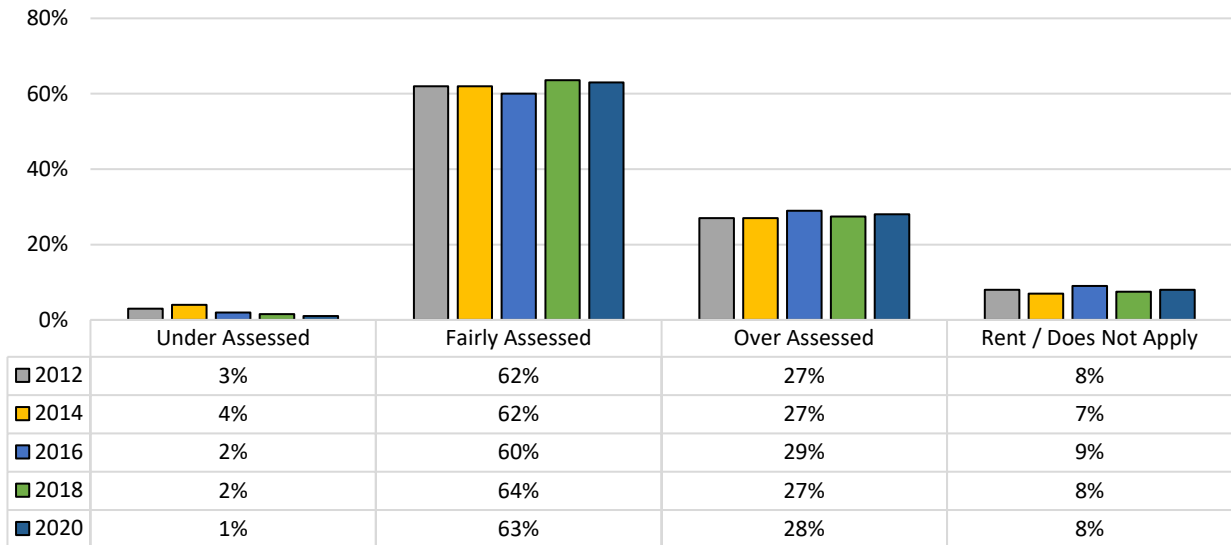
Collection activities include receiving and processing payments for parking violations, curbside collection subscriptions, motor vehicle excise bills, and property tax bills.

| <b>Revenue Collection Activities</b>            |                            |                          |                             |
|---|----------------------------|--------------------------|-----------------------------|
| <b>Collections and Billing Summary</b>          |                            |                          |                             |
| Activity  | Volume of Activity in FY22 | Billing Responsibilities | Collection Responsibilities |
| Parking violations                              | 484                        | (Police Department)      | X                           |
| Subscriptions for curbside refuse and recycling | 7,365                      | X                        | X                           |
| Motor vehicle excise bills                      | 16,438                     | X                        | X                           |
| Property tax bills                              | 27,104                     | X                        | X                           |

# Finance

The Assessing Division professionally assesses the valuation of Town properties. From the Citizen Survey results, 64% of respondents felt that their property tax assessment was either “Fairly Assessed” or “Under Assessed” if renters are excluded from the responding population.

**Opinion of Property Tax Assessment**



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

| Activities by Calendar Year                  | 2019        | 2020       | 2021        | 2022        |
|--|-------------|------------|-------------|-------------|
| Births Registered (Concord residents)        | 1,357 (114) | 1,340 (96) | 1,459 (144) | 1,487 (109) |
| Deaths Registered (Concord residents)        | 286 (147)   | 354 (172)  | 326 (157)   | 370 (166)   |
| Marriages Registered (Concord residents)     | 65 (29)     | 223 (33)   | 94 (33)     | 62 (25)     |
| Marriage Intentions Filed                    | 56          | 235        | 99          | 64          |
| Dog Licenses Issued                          | 1,910       | 1,804      | 2,005       | 1,953       |
| Burial Permits Issued                        | 248         | 294        | 281         | 334         |
| Business Certificates Recorded               | 135         | 154        | 151         | 90          |
| Cemetery Deeds Prepared & Recorded           | 53          | 57         | 71          | 70          |
| Public Meetings Posted                       | 823         | 710        | 947         | 1,003       |
| Raffle Permits Issued                        | 18          | 5          | 7           | 8           |
| Affidavits & Corrections Prepared & Recorded | 94          | 64         | 70          | 56          |

# Finance

| Census Information by Calendar Year   | 2019   | 2020   | 2021   | 2022   |
|---|--------|--------|--------|--------|
| Residents Counted in Census as of December 31 <sup>st</sup>                     | 16,365 | 16,623 | 16,663 | 16,746 |
| Registered voters as of December 31 <sup>st</sup><br>(includes inactive voters) | 13,540 | 13,777 | 14,017 | 13,752 |
| Voter registrations and changes   | 753    | 1,588  | 730    | 966    |
| Nomination/Petition Papers<br>Signatures Certified                              | 1,139  | 1,861  | 1,081  | 1,660  |

| Town Clerk Revenue Activities by Fiscal Year  | Over the counter Volume | Over the counter receipts | Online Volume (Unibank) | Online Receipts |
|---|-------------------------|---------------------------|-------------------------|-----------------|
| Affidavits & Corrections Prepared & Recorded  | 12                      | \$600                     | N/A                     | 0               |
| Birth Certificates Issued   | 1,007                   | \$13,635                  | 1,271                   | \$18,914        |
| Business Certificates Recorded  | 122                     | \$4,880                   | N/A                     | 0               |
| Death Certificates Issued   | 1,872                   | \$1,8720                  | 506                     | \$5,875         |
| Dog Licenses Issued   | 1142                    | \$17,740                  | 895                     | \$14,255        |
| Late Dog Licensing Fees Collected   | 25                      | \$620                     | 4                       | \$100           |
| Flammable Storage Tank Registration   | 17                      | \$1,020                   | N/A                     | 0               |
| Marriage Certificates Issued  | 108                     | \$1,575                   | 90                      | \$1,350         |
| Marriage Intentions Filed   | 77                      | \$3,850                   | N/A                     | 0               |
| Notarial Acts, Commissions to Qualify and Certification of Records  | 292                     | \$991                     | N/A                     | 0               |
| Postage   | 11                      | \$17                      | (express & priority)    | \$4,554         |
| Publications and Maps   | 42                      | \$552                     | N/A                     | 0               |
| Raffle Permits Issued   | 11                      | \$275                     | N/A                     | 0               |
| Misc. (White pond parking placards, bicentennial medals, NCD fines, copies, public records processing fees, replacement dog tags) | 156                     | \$776                     | N/A                     | 0               |
| <b>Town Clerk Receipts for FY2022</b>   |                         | \$65,251                  |                         | \$45,048        |

# Finance

| Date              | Election History   | Turnout | % Registered Voters |
|-------------------|--|---------|---------------------|
| November 8, 2022  | General Election / State   | 9,732   | 69%                 |
| September 6, 2022 | State Primary  | 5,099   | 37%                 |
| September 6, 2022 | Special Town Election  | 4,774   | 34%                 |
| April 12, 2022    | Annual Town Election   | 765     | 5%                  |
| February 3, 2022  | Special Town Election  | 2,636   | 19%                 |
| March 25, 2021    | Annual Town Election   | 1,880   | 14%                 |
| Nov. 3, 2020      | General Election/Presidential  | 12,391  | 87%                 |
| September 1, 2020 | State Primary  | 7,280   | 52%                 |
| June 11, 2020     | Annual Town Election   | 2,404   | 17%                 |
| March 3, 2020     | Presidential Primary   | 7,750   | 57%                 |
| June 4, 2019      | Special Town Election (Middle School Feasibility Study)  | 1,513   | 11%                 |
| March 26, 2019    | Annual Town Election   | 1,491   | 11%                 |
| November 6, 2018  | State Election   | 10,191  | 75%                 |
| September 4, 2018 | State Primary  | 5,551   | 42%                 |
| June 12, 2018     | Special Town Election (non-medical marijuana prohibition bylaw)  | 1,791   | 14%                 |
| March 27, 2018    | Annual Town Election (no contested races)  | 499     | 4%                  |
| June 8, 2017      | Special Town Election (Debt Exclusion Vote for Landfill site remediation; Adoption of the MGL Ch. 374 of the Acts of 2016 Establishing a Senior Means-Tested Property Tax Exemption) | 706     | 5%                  |
| March 28, 2017    | Annual Town Election (no contested races)  | 475     | 4%                  |
| Nov. 8, 2016      | General Election/Presidential  | 11,447  | 85%                 |

# Finance

## FY24 Goals

### Finance Department

- Preserve the Aaa credit rating from Moody’s Investors Service.
- Maintain a certified Free Cash level above the 5.0% annual threshold.
- Maintain a rate of collected taxes greater than 99% as of June 30<sup>th</sup>.
- Earn the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (COA).
- Earn the GFOA’s Distinguished Budget Presentation Award.
- Receive clean audit opinion from an outside audit firm.
- Successfully administer federal, state, and local elections in Town.
- Manage \$5.6 million in American Rescue Plan Act (ARPA) funds.
- Complete the implementation and “go live” with Munis, the new ERP software, with the Financial Modules operational in April 2023 and the Tax Modules operational in May 2024.
- Explore whether the Town should implement Munis modules for processing payroll.
- Promote fiscal transparency.
- Sustain organizational excellence and customer service.

## Long-Term Plans

### Finance Department

- ⇒ Continue sound fiscal management of the Town’s finances.
- ⇒ Maintain the Aaa credit rating from Moody’s Investors Services.
- ⇒ Continue to receive a clean opinion from an outside audit firm.
- ⇒ Receive recognition for excellence for the audited financial statements and budget book.
- ⇒ Implement Munis modules for processing payroll if feasible.

# Finance

## Personnel Summary

| Finance              |                        | FY23  | FY23         | FY24  | FY24         | Δ     |           |
|----------------------|------------------------|-------|--------------|-------|--------------|-------|-----------|
|                      |                        | FTE   | Budgeted     | FTE   | Recommended  | FTE   | \$        |
| <b>No.</b>           | <b>Division</b>        |       |              |       |              |       |           |
| 3a                   | Finance Administration | 5.00  | \$ 550,461   | 6.00  | \$ 619,471   | 1.00  | \$ 69,010 |
| 3b                   | Treasurer-Collector    | 5.00  | 345,703      | 4.00  | 288,037      | -1.00 | (57,666)  |
| 3c                   | Town Accountant        | 3.00  | 274,631      | 3.00  | 282,169      | 0.00  | 7,538     |
| 3d                   | Assessors              | 4.40  | 371,989      | 4.38  | 372,557      | -0.03 | 568       |
| 3e                   | Town Clerk             | 5.52  | 440,328      | 5.52  | 446,955      | 0.00  | 6,627     |
| 3f                   | Elections              | 1.24  | 68,643       | 0.98  | 49,514       | -0.27 | (19,129)  |
| 3g                   | Registrars             | 0.00  | -            | 0.00  | -            | 0.00  | -         |
| <b>Finance Total</b> |                        | 24.16 | \$ 2,051,755 | 23.87 | \$ 2,058,703 | -0.29 | \$ 6,948  |

# Finance – Finance Administration

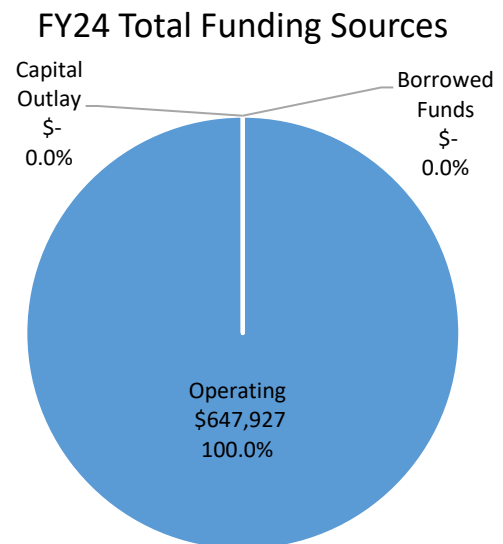
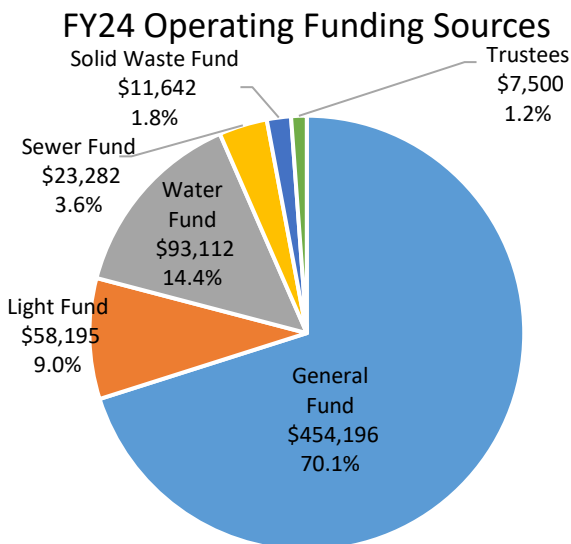
## FY24 Budget Highlights

The FY24 Finance Administration total operating appropriation is proposed to increase by 13.4% or \$76,953 compared to FY23 due to mainly the addition of an administrative support position (\$62,640). Proposed expenses include \$3,350 for the Finance Committee. Contributions from various Enterprise Funds are proposed to support \$193,731 of expenses for services provided by division staff. The General Fund is proposed to support 70.1% or \$454,196 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Finance Administration</b>  |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 520,833        | \$ 539,779        | \$ 550,461        | \$ 619,471        | \$ 619,471          |
| Purchased Services             | 18,224            | 6,309             | 7,493             | 10,900            | 10,900              |
| Supplies                       | 3,607             | 1,371             | 1,800             | 1,800             | 1,800               |
| Other Charges                  | 7,795             | 4,689             | 8,230             | 12,406            | 12,406              |
| Finance Committee              | 245               | -                 | 3,350             | 3,350             | 3,350               |
| <b>Subtotal</b>                | <b>\$ 550,704</b> | <b>\$ 552,147</b> | <b>\$ 571,334</b> | <b>\$ 647,927</b> | <b>\$ 647,927</b>   |
| <b>Total Operating Expense</b> | <b>\$ 550,704</b> | <b>\$ 552,147</b> | <b>\$ 571,334</b> | <b>\$ 647,927</b> | <b>\$ 647,927</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 550,704</b> | <b>\$ 552,147</b> | <b>\$ 571,334</b> | <b>\$ 647,927</b> | <b>\$ 647,927</b>   |

## Division Funding Sources



# Finance – Treasurer-Collector

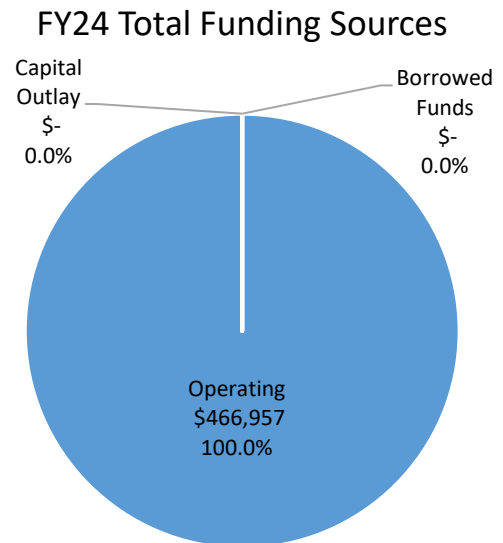
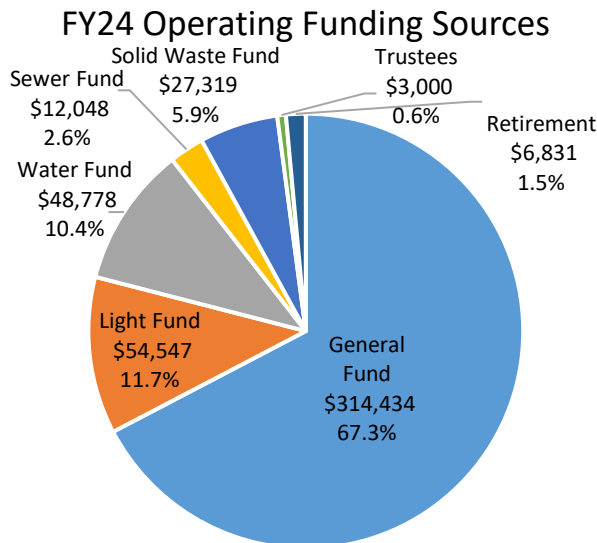
## FY24 Budget Highlights

The FY24 Treasurer-Collector total operating appropriation is proposed to decrease by 10.7% or \$56,066 compared to FY23. The decrease is primarily due to salary savings from transitions in personnel and other smaller reductions. Due to the Treasurer-Collector’s role in collecting taxes, user fees, and other financial services, the Enterprise Funds are proposed to contribute 32.7% of planned funding. The General Fund is proposed to support 67.3% or \$314,434 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Treasurer-Collector</b>     |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 261,189        | \$ 254,143        | \$ 345,703        | \$ 288,037        | \$ 288,037          |
| Purchased Services             | 159,267           | 155,679           | 169,100           | 169,600           | 169,600             |
| Supplies                       | 2,288             | 2,319             | 4,250             | 4,250             | 4,250               |
| Other Charges                  | 2,843             | 3,212             | 3,970             | 5,070             | 5,070               |
| <b>Subtotal</b>                | <b>\$ 425,587</b> | <b>\$ 415,353</b> | <b>\$ 523,023</b> | <b>\$ 466,957</b> | <b>\$ 466,957</b>   |
| <b>Total Operating Expense</b> | <b>\$ 425,587</b> | <b>\$ 415,353</b> | <b>\$ 523,023</b> | <b>\$ 466,957</b> | <b>\$ 466,957</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 425,587</b> | <b>\$ 415,353</b> | <b>\$ 523,023</b> | <b>\$ 466,957</b> | <b>\$ 466,957</b>   |

## Division Funding Sources



# Finance – Town Accountant

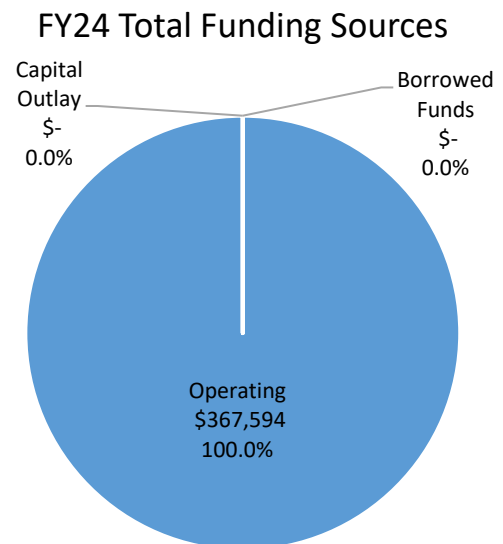
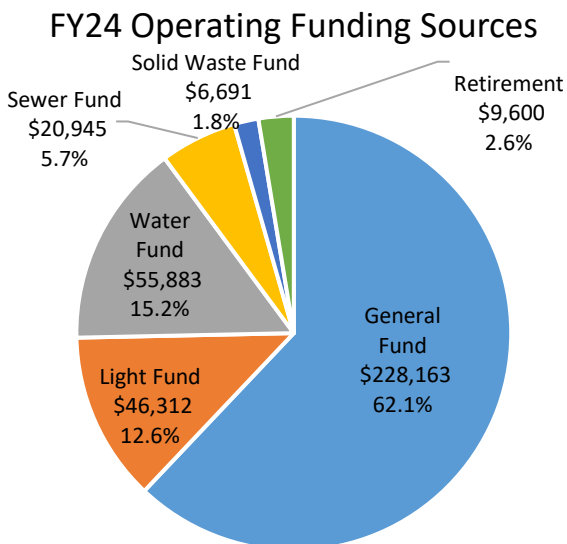
## FY24 Budget Highlights

The FY24 Town Accountant total operating appropriation is proposed to increase by 3.4% or \$12,138 compared to FY23. This increase is primarily the result of growth in personnel expenses coupled with an increase in anticipated audit expenses. The Enterprise Funds are proposed to support 37.9% of proposed funding due to the services provided by division staff. The General Fund is proposed to support 62.1% or \$228,163 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Town Accountant</b>         |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 250,605        | \$ 263,990        | \$ 274,631        | \$ 282,169        | \$ 282,169          |
| Purchased Services             | 509               | 689               | 1,600             | 1,000             | 1,000               |
| Supplies                       | 131               | 436               | 600               | 600               | 600                 |
| Other Charges                  | 386               | 896               | 1,625             | 3,825             | 3,825               |
| Audit                          | 72,100            | 72,100            | 77,000            | 80,000            | 80,000              |
| <b>Subtotal</b>                | <b>\$ 323,731</b> | <b>\$ 338,111</b> | <b>\$ 355,456</b> | <b>\$ 367,594</b> | <b>\$ 367,594</b>   |
| <b>Total Operating Expense</b> | <b>\$ 323,731</b> | <b>\$ 338,111</b> | <b>\$ 355,456</b> | <b>\$ 367,594</b> | <b>\$ 367,594</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 323,731</b> | <b>\$ 338,111</b> | <b>\$ 355,456</b> | <b>\$ 367,594</b> | <b>\$ 367,594</b>   |

## Division Funding Sources



# Finance – Assessor

## FY24 Budget Highlights

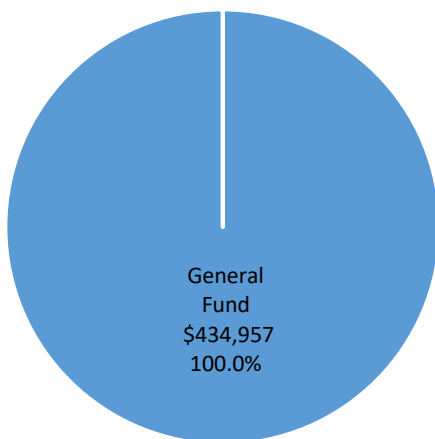
The FY24 Assessor total operating appropriation is proposed to increase by less than 0.1% or \$28 compared to FY23 primarily due to minor salary and wage growth. Non-Personnel expenses are proposed to decrease by \$540. The General Fund is proposed to support 100.0% or \$434,957 of planned expenditures.

## Division Financial Overview

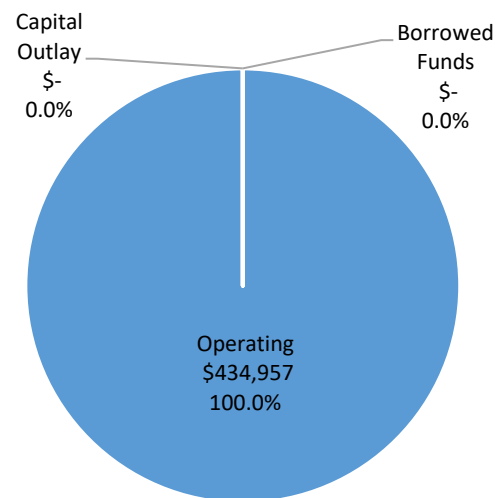
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Assessor</b>                |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 336,861        | \$ 306,044        | \$ 371,989        | \$ 372,557        | \$ 372,557          |
| Purchased Services             | 48,609            | 31,729            | 47,790            | 46,900            | 46,900              |
| Supplies                       | 696               | 2,741             | 2,600             | 2,800             | 2,800               |
| Other Charges                  | 6,529             | 6,789             | 12,550            | 12,700            | 12,700              |
| <b>Subtotal</b>                | <b>\$ 392,694</b> | <b>\$ 347,303</b> | <b>\$ 434,929</b> | <b>\$ 434,957</b> | <b>\$ 434,957</b>   |
| <b>Total Operating Expense</b> | <b>\$ 392,694</b> | <b>\$ 347,303</b> | <b>\$ 434,929</b> | <b>\$ 434,957</b> | <b>\$ 434,957</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ 35,000         | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 35,000</b>  | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 392,694</b> | <b>\$ 347,303</b> | <b>\$ 469,929</b> | <b>\$ 434,957</b> | <b>\$ 434,957</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Finance – Town Clerk

## FY24 Budget Highlights

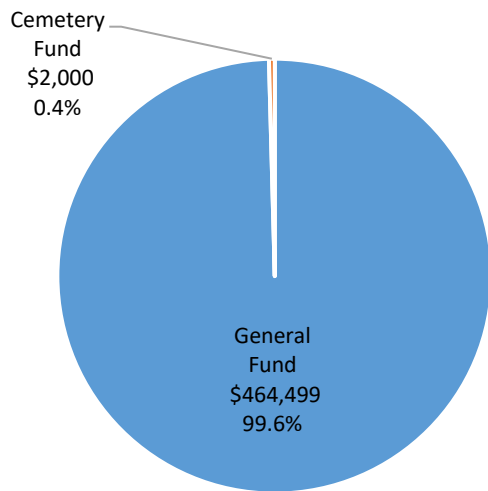
The FY24 Town Clerk total operating appropriation is proposed to increase by 1.4% or \$6,397 compared to FY23. The budget includes funding to support salary and wage growth in addition to increases in non-personnel costs. In addition, the Cemetery Fund is proposed to contribute \$2,000 in support because the Town Clerk’s Office provides cemetery record management and retention services. The General Fund is proposed to support 99.6% or \$462,499 of planned expenditures.

## Division Financial Overview

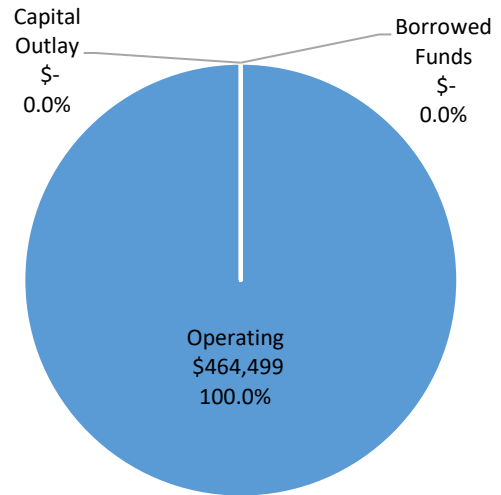
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Town Clerk</b>              |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 369,377        | \$ 366,703        | \$ 440,328        | \$ 446,955        | \$ 446,955          |
| Purchased Services             | (2,643)           | 2,575             | 3,720             | 4,400             | 4,400               |
| Supplies                       | 7,091             | 3,480             | 4,850             | 3,800             | 3,800               |
| Other Charges                  | 1,937             | 2,978             | 9,204             | 9,344             | 9,344               |
| <b>Subtotal</b>                | <b>\$ 375,762</b> | <b>\$ 375,737</b> | <b>\$ 458,102</b> | <b>\$ 464,499</b> | <b>\$ 464,499</b>   |
| <b>Total Operating Expense</b> | <b>\$ 375,762</b> | <b>\$ 375,737</b> | <b>\$ 458,102</b> | <b>\$ 464,499</b> | <b>\$ 464,499</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 375,762</b> | <b>\$ 375,737</b> | <b>\$ 458,102</b> | <b>\$ 464,499</b> | <b>\$ 464,499</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Finance – Elections

## FY24 Budget Highlights

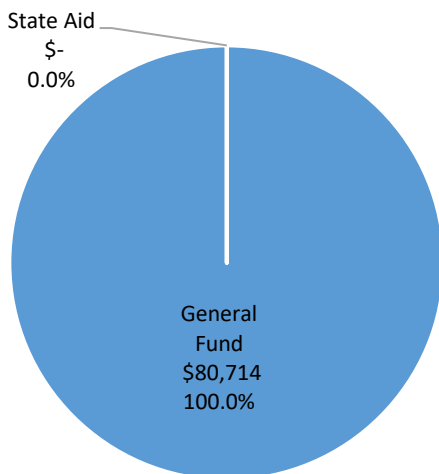
The FY24 Elections total operating appropriation is proposed to decrease by 7.2% or \$6,260 compared to FY23. The budget includes funding for one town and one presidential primary plus their associated personnel and non-personnel expenses. The General Fund is proposed to support 100.0% or \$80,714 of planned expenditures.

## Division Financial Overview

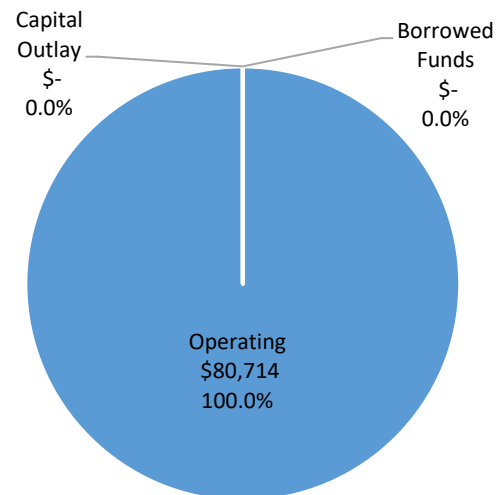
|                                | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Request  | FY24<br>Recommended |
|--------------------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>Elections</b>               |                  |                  |                  |                  |                     |
| <b>Operating</b>               |                  |                  |                  |                  |                     |
| Personnel Services             | \$ 43,566        | \$ 20,361        | \$ 68,643        | \$ 49,514        | \$ 49,514           |
| Purchased Services             | 8,641            | 9,169            | 15,800           | 27,400           | 27,400              |
| Supplies                       | 8,543            | 3,064            | 3,800            | 3,800            | 3,800               |
| Other Charges                  | 4,770            | -                | -                | -                | -                   |
| <i>Less: Direct Pay</i>        | -                | -                | (1,269)          | -                | -                   |
| <b>Subtotal</b>                | <b>\$ 65,520</b> | <b>\$ 32,594</b> | <b>\$ 86,974</b> | <b>\$ 80,714</b> | <b>\$ 80,714</b>    |
| <b>Total Operating Expense</b> | <b>\$ 65,520</b> | <b>\$ 32,594</b> | <b>\$ 86,974</b> | <b>\$ 80,714</b> | <b>\$ 80,714</b>    |
| <b>Capital</b>                 |                  |                  |                  |                  |                     |
| Capital Outlay                 | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |
| Borrowed Funds                 | -                | -                | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 65,520</b> | <b>\$ 32,594</b> | <b>\$ 86,974</b> | <b>\$ 80,714</b> | <b>\$ 80,714</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Finance – Registrars

## FY24 Budget Highlights

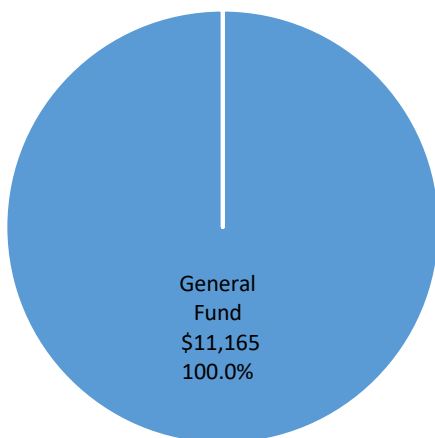
The FY24 Registrars total operating appropriation is proposed to increase by 6.8% or \$713 compared to FY23. This budget includes increases in purchased services and savings in supply related expenses. The General Fund is proposed to support 100% or \$11,165 of planned remaining expenditures.

## Division Financial Overview

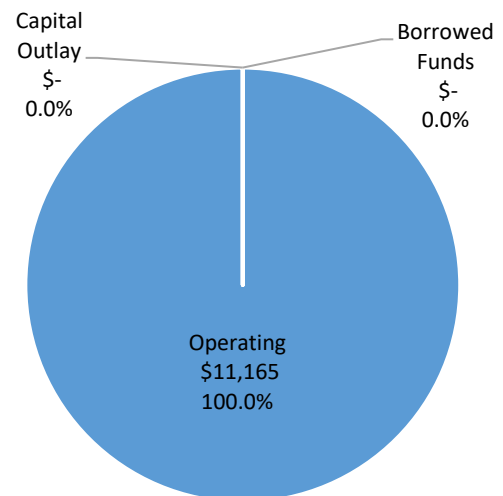
|                                | FY21<br>Actual  | FY22<br>Actual  | FY23<br>Budgeted | FY24<br>Request  | FY24<br>Recommended |
|--------------------------------|-----------------|-----------------|------------------|------------------|---------------------|
| <b>Registrars</b>              |                 |                 |                  |                  |                     |
| <b>Operating</b>               |                 |                 |                  |                  |                     |
| Personnel Services             | \$ -            | \$ -            | \$ -             | \$ -             | \$ -                |
| Purchased Services             | 9,418           | 7,814           | 9,300            | 10,115           | 10,115              |
| Supplies                       | 1,292           | 701             | 1,152            | 1,050            | 1,050               |
| Other Charges                  | (2,755)         | -               | -                | -                | -                   |
| Less: Direct Pay               | -               | -               | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ 7,954</b> | <b>\$ 8,515</b> | <b>\$ 10,452</b> | <b>\$ 11,165</b> | <b>\$ 11,165</b>    |
| <b>Total Operating Expense</b> | <b>\$ 7,954</b> | <b>\$ 8,515</b> | <b>\$ 10,452</b> | <b>\$ 11,165</b> | <b>\$ 11,165</b>    |
| <b>Capital</b>                 |                 |                 |                  |                  |                     |
| Capital Outlay                 | \$ -            | \$ -            | \$ -             | \$ -             | \$ -                |
| Borrowed Funds                 | -               | -               | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 7,954</b> | <b>\$ 8,515</b> | <b>\$ 10,452</b> | <b>\$ 11,165</b> | <b>\$ 11,165</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources

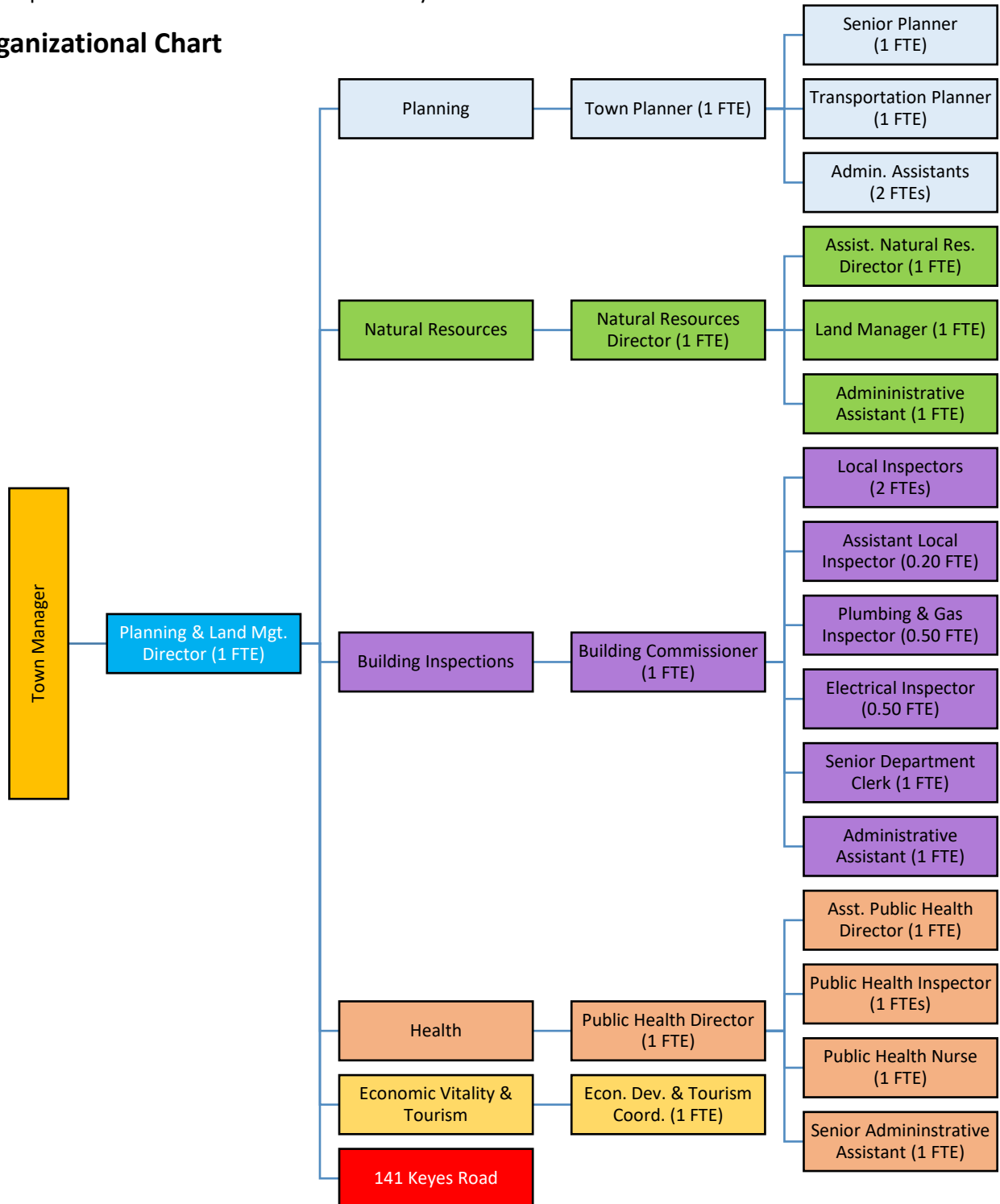


# Planning & Land Management

## Mission Statement

The mission of the Department of Planning and Land Management is to integrate and coordinate the functions of long-range planning, natural resource protection, public health, development regulation, building inspections and safety, land management, historic preservation, affordable housing production, economic vitality, visitor services, and land use control so that the Town can better formulate and pursue a unified development strategy to preserve its unique character in service to the community.

## Organizational Chart



# Planning & Land Management

## Responsibilities

**Planning:** The Planning Division guides both public and private land use, resources, and building decisions in a manner that preserves the Town’s unique character in addition to providing high-level staff support to the Town’s boards and committees concerning these issues. The Planning Division coordinates the review and administration of all development proposals submitted for approval to the Planning Board, the Zoning Board of Appeals, and the Historic Districts Commission and provides support to the Historical Commission, Community Preservation Committee, Bruce Freeman Rail Trail Advisory Committee, West Concord Advisory Committee, Transportation Advisory Committee, Concord Center Cultural District Committee and West Concord Junction Cultural District Committee. Planning staff also participates in the Battle Road Scenic Byway Task Force, the HOME Consortium, Junction Village Open Space Task Force, Economic Vitality Committee and Regional Housing Services Office. The Division’s agenda includes initiatives around open space protection, affordable housing production, traffic and transportation planning, economic development guidance, historic resources protection, public facilities planning, development regulation creation and sustainable practices.

**Natural Resources:** The Natural Resources Division protects and preserves the Town’s natural resources, including wetlands, ponds, streams, and riparian corridors through the implementation and enforcement of the State’s Wetlands Protection and Rivers Protection Acts, and the Concord Wetlands Bylaw. The Natural Resources Division also protects natural resources through open space planning and acquisition of key conservation parcels. The Division provides a high level of staff support to the Natural Resources Commission, Conservation Restriction Stewardship Committee, Heywood Meadow Stewardship Committee, and Trails Committee. The Division is responsible for planning and implementing restoration and stewardship projects on more than 1,500 acres of conservation land, including maintenance of more than 37 miles of trails, pollinator meadow establishment, terrestrial and aquatic invasives removal, forest health initiatives, and coordination of a robust group of volunteer stewards. The Division also manages nineteen agricultural agreements with several local farmers, oversees four community gardens, and provides environmental outreach and education to residents.

**Building Inspections:** The Building Inspections Division efficiently, effectively, and fairly enforces the provisions of the Massachusetts State Building Code, Architectural Access Board Regulations, the Concord Zoning and Sign Bylaws, and the Massachusetts Electrical, Plumbing and Gas Codes. Administrative staff maintains records of various aspects of building activity to provide growth and statistical information for the government census and the use of various Town boards, committees, and departments.

**Health:** The Massachusetts General Laws identify the mission of local boards of health as the preservation, protection, and promotion of the health and safety of the residents of the jurisdiction. To that end, the Health Division enforces state laws and regulations and Town by-laws relating to public health and environmental issues that impact public health. Examples of mandated services include surveillance and control of communicable disease and environmental inspectional services (e.g., inspections of licensed food establishments, camps, pools, and beaches; inspections related to housing complaints, animals, and noise; and permitting and inspections of on-site sewage disposal systems). The Health Division undertakes proactive efforts to address the needs of the Concord community related to protecting and improving the health and quality of life of its residents, including developing and implementing disease prevention and health promotion programs. It is also responsible for overseeing directives from the Massachusetts Department of Public Health (MDPH) in the event of a worldwide pandemic as the designated Local Public Health Agency.

**Economic Vitality and Tourism:** The Economic Vitality and Tourism Division works to reinforce the importance of creating a welcoming environment for visitors and residents that contributes to the economic health and overall quality of life for the Concord community, and to demonstrate the Town’s strong support of business and

# Planning & Land Management

economic sustainability. Concord’s economic vitality strategies promote innovation and entrepreneurship within the community by fostering partnerships between Town staff, business community members, and civic/cultural organizations. These relationships foster business retention, expansion, and enhancement of a vibrant community for residents and visitors alike.

**141 Keyes Road:** The 141 Keyes Road account funds the operations and maintenance of the facility in an efficient and cost-effective manner in support of the offices, conference and general meeting spaces and storage needs for the Department of Planning and Land Management. The building was fully converted to all electric power for heating and cooling needs, including hot water, in 2022. The two meeting rooms, equipped to conduct meetings virtually and in-person (a.k.a. hybrid meetings), are used frequently by Town staff and many Town boards and committees; the first-floor meeting room also serves as a polling location for Concord residents in Precinct 1 due to convenient parking and building accessibility.



# Planning & Land Management

## Overview

The Department of Planning and Land Management (DPLM), under the direction of the Director, is responsible for the coordination and integration of development plans, natural resources conservation, historic preservation, public health response, building inspections, code enforcement, transportation and mobility planning, economic vitality, and visitor services. Through its work, DPLM maintains and advances four of the Town Manager’s goals by ensuring the adherence to relevant State laws and Town bylaws, fostering a balance between the development of the community and residents’ quality of life, promoting the preservation of the Town’s unique character, and integration of sustainability principles into the development process.

The Director of Planning and Land Management, appointed by the Town Manager, works with various boards and committees to address critical development and resource protection issues while providing oversight to the following divisions: Planning, Natural Resources, Building Inspections, Health, Economic Vitality and Tourism, and 141 Keyes Road.

## FY22 Accomplishments

### Planning

- ☑ Continued to provide project oversight of Phase 2B construction of the Bruce Freeman Rail Trail – the bridge over Route 2 that will connect with Phase 2A in Acton, with a new completion date of May 2023, as well as continued to work with Greenman-Pedersen, Inc. to complete construction drawings for the last ½ mile of Phase 2C to the Sudbury town line, which was bid in the fall 2022.
- ☑ Working with other Town departments, the Edward J. Collins Jr. Center for Public Management, and Full Circle Technologies, provided project oversight for the e-permitting program, which allows on-line permitting. Applications have been completed for all Health, Fire and Building Inspections permits and the Town Clerk’s office, CPW Engineering and Water-Sewer Divisions are being rolled-out.
- ☑ Advanced the design, engineering and permitting of the Assabet River Pedestrian & Bicycle Bridge in West Concord; sought additional funding from a Community Preservation Act application, another MassTrails grant, and the town’s Capital Improvement Plan to continue these efforts.
- ☑ Worked with the CPW Engineering Division on a successful Shared Streets Grant for increasing pedestrian safety at the intersection of Main and Walden
- ☑ Provided the operational oversight for the successful launch of The Concord Trolley, a pilot shuttle service around Concord Center and to West Concord Village that operated July to mid-November.
- ☑ Supported the Community Preservation Committee in the creation of a separate Procedures Manual document to improve and clarify the Community Preservation Act (CPA) funding application process.
- ☑ Successfully renewed cultural district designation from the Massachusetts Cultural Council for the West Concord Junction Cultural District.
- ☑ Assisted the Historical Commission and the Planning Board on the development of a warrant article for the adoption of a Scenic Roads Bylaw that was passed at the 2022 ATM.
- ☑ Coordinated with the Concord Municipal Affordable Housing Trust, Concord Housing Foundation, the Concord Housing Development Corporation, the Regional Housing Services Office, and a housing consultant on the update and adoption of the 2022 Housing Production Plan.

# Planning & Land Management

## Natural Resources

- ☑ Working with housing and conservation interests, completed acquisition of the 7-acre Assabet River Bluff parcels for conservation and community housing purposes, including award of a \$500,000 Land and Water Fund Conservation grant towards the 6-acre conservation land acquisition.
- ☑ Working with the Health Division, continued the A-Pod program with Higgins Environmental to control toxic cyanobacteria blooms, and contracted with Leland Enterprises to monitor water quality at White Pond.
- ☑ Supporting the Natural Resources Commission, reviewed 59 permits in accordance with the WPA, RPA, and Concord Wetlands Bylaw. Issued two Emergency Permits for beaver-related flooding issues.
- ☑ Continued land stewardship initiatives, focusing on invasives removal at Heywood Meadow, Barrett's Mill Farm, and West Concord Park, establishing three new pollinator meadows at Heywood Meadow, Barrett's Mill Farm, and along a section of the Bruce Freeman Rail Trail, installed new bog bridges along the Emerson Thoreau Amble, and maintained 37 miles of trails for passive recreation.
- ☑ Obtained permits for the Warner's Pond restoration project and placed the project out to bid. With one bid received at more than three times the available funds, the Division began working on other alternatives for community consideration.
- ☑ Worked with the Ralph Waldo Emerson Memorial Association to prepare a Conservation Restriction and Baseline Documentation Report for a portion of RWEMA land that secures perpetual public access along the section of the Emerson-Thoreau Amble that crosses private property.
- ☑ Managed 19 agricultural licenses for over 220 acres of land.
- ☑ Supported four community gardens.



**Top Left:** Japanese knotweed removal at Mattison Field. **Bottom Left:** Barrett's Mill sign replacement. **Right:** New bog bridge construction along the Emerson-Thoreau Amble.

## Inspections

- ☑ Worked diligently to ensure that compliance with all State Building Codes and Town Zoning Bylaws were enforced.
- ☑ Permitted and inspected several significant residential projects including: four new houses from new construction, additions, and a building conversion on Old Bedford Road now known as Hatch Farm Lane, and construction of a fifth house permitted on McCallar Lane.
- ☑ Attended seminars to obtain the required CEU's to maintain certification as Building Commissioner and Local Inspectors.
- ☑ Continued to review processes and reports of the online permitting system; and, implemented revisions and corrections.
- ☑ Completed the reorganization of electrical, plumbing and gas permits and related inspection records.
- ☑ Researched an ever-increasing number of public records requests and review of permits for inspection completeness.

# Planning & Land Management

- ☑ Unexpected high turnover of various inspectors required considerable training and guidance by all remaining staff.

## Health

- ☑ Ensured compliance with all applicable local and state laws and regulations and Town bylaws relating to public health.
- ☑ Coordinated the public health response to ensure adherence to all public health mandated directives from the MDPH during the worldwide COVID-19 pandemic.
- ☑ Coordinated and staffed COVID-19 vaccination clinics with the Public Health Nurse and Emergency Management Team. Seventeen clinics were held in 2021 with thousands of eligible residents vaccinated.
- ☑ Expanded the Public Health Nursing Program for a greatly expanded public health emergency response.
- ☑ Conducted educational inspections for all food service permittees and other businesses on public health COVID-19 business specific mandates.
- ☑ Transitioned licensure for nearly 800 permit holders to the online permitting software.
- ☑ Attended trainings to obtain the required CEU's to maintain staff certifications as Registered Sanitarian, Certified Environmental Health Technician, Soil Evaluator, and Licensed Septic Inspector.
- ☑ Managed the Septic Betterment Loan program that allows Concord property owners to borrow up to \$30,000 at 2% interest, which is to be paid back as a betterment-lien over 10 years, to upgrade failing septic systems at their property. In 2021, Health Administrative staff, in concert with the Finance Department, secured the remaining \$500,000 of the initially authorized funding from 2001. Over one-hundred-thirty property owners have benefitted from this program and the additional funds will allow for an additional 30 fully funded loans.

## Economic Vitality and Tourism

- ☑ The Visitor Center operated at the highest revenue and visitation level since becoming part of the Town of Concord in 2018. Over \$30,000 was generated from tour and merchandise sales.
- ☑ The website [www.visitconcord.org](http://www.visitconcord.org) continued to grow from 65,000 page views in 2021 to 150,000 views in 2022.
- ☑ Tour Programs: Launched several new tours in 2022. With Concord Art celebrating its 100th birthday, the Division launched Women of Art in Concord. Also, the Division revised the Cemetery tour to be Concord's Autumn Twilight: Monuments, Memories and Mortality. Private tour attendance and revenue far exceeded any prior year.
- ☑ Social Media: The [Facebook account](#) for the Concord Visitors' Center increased to over 750 followers and post engagement continued to grow. The Division also began sharing monthly email newsletters to social media which increased response and engagement.
- ☑ Partnerships: The Division created new alliances within the business community resulting in new tours such as the Women of Art tour which stops at Concord Art, Albright Art Supply, Lucy Lacoste Gallery, and Three Stones Gallery. Created a new partnership with Concord Carlisle Continuing Education and Bedford Recreation with both partners running a series of historical fitness walks with Concord Tour Guides.
- ☑ 2022 sales and attendance matched the Visitor Center's 2021 numbers with attendance over 14,000 in total and revenue growing to \$43,000 per year, far exceeding the \$18,000 from 2020. Daily tours ran over 90% of the time and both bus and private tours were very popular as they exceeded past years' bookings. The Division hosted 12 bus tours and 55 private tours, which was more than any in past years.

## Planning & Land Management

- ☑ In July 2022, the Division migrated tour sales from Myrec to FareHarbor, a free, accessible, and easy to use program that allows for online sales 24/7. Since the launch in July, over \$5,000 was processed in online sales. Prior year online advanced sales were zero as we did not have this functionality.
- ☑ The Economic Vitality and Tourism Manager continues to be on the board of the Chamber of Commerce and assists with strategic team meetings and the annual dinner. This effort has continued to strengthen relationships between the Town and the business community.
- ☑ Completed the first year with a new bike share vendor and saw over 600 miles ridden.

### 141 Keyes Road

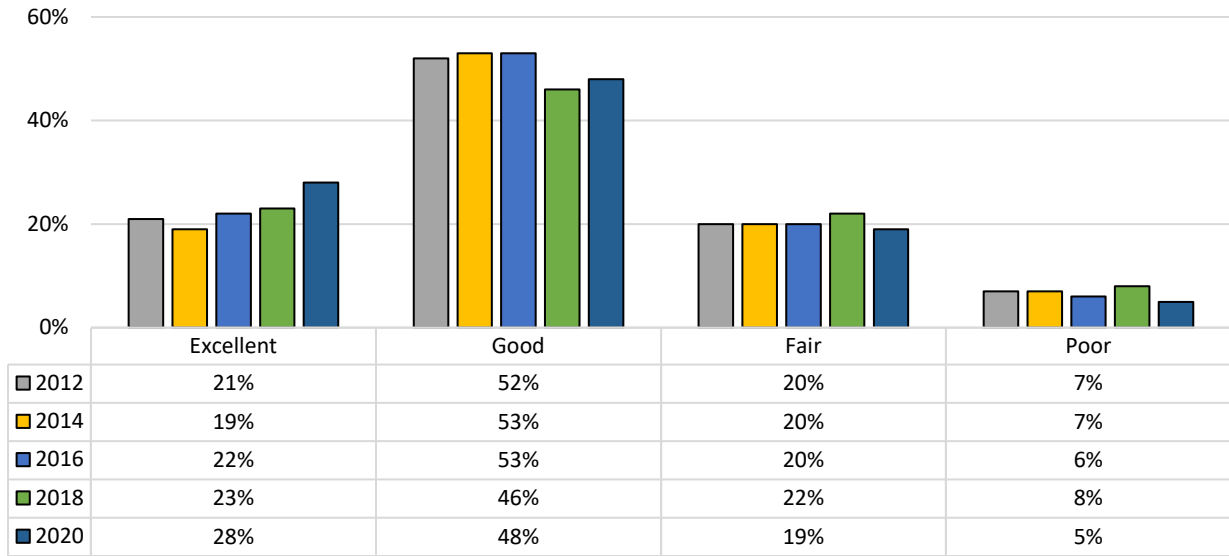
- ☑ The Facilities Team completed installation of an electric hot-water heater, which allowed the gas-fired boiler/hot-water heater to be removed. The building is now considered to be fossil-fuel free.

# Planning & Land Management

## Performance

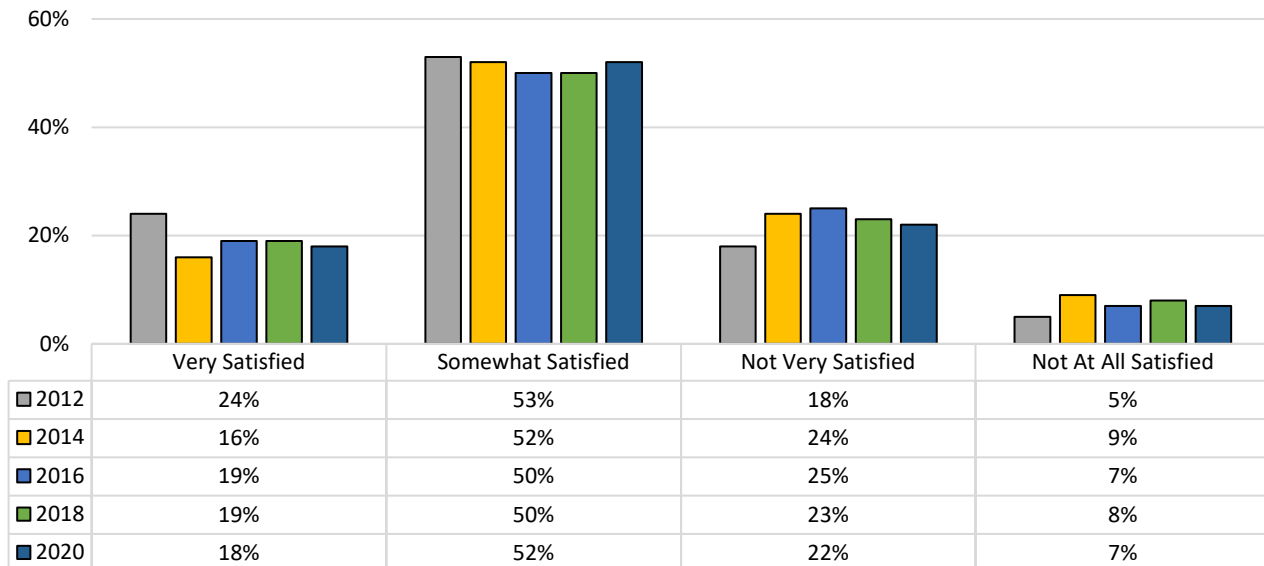
The Town’s biennial Citizen Survey asked the question, “How would you rate the overall quality of services that you receive from the Department Planning and Land Management, which regulates matters related to buildings, zoning, health, natural resource protection, and historic preservation?” The majority of residents said that services provided by the Department were either “Excellent” or “Good”, and this trend has been stable over the past five surveys.

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



Residents are generally satisfied with the way Concord is being developed. The survey asked, “In terms of land-use and development, how would you rate your satisfaction with the way that Concord is being developed?” 70% of residents responded that they were “Very Satisfied” or “Somewhat Satisfied” in 2020’s survey.

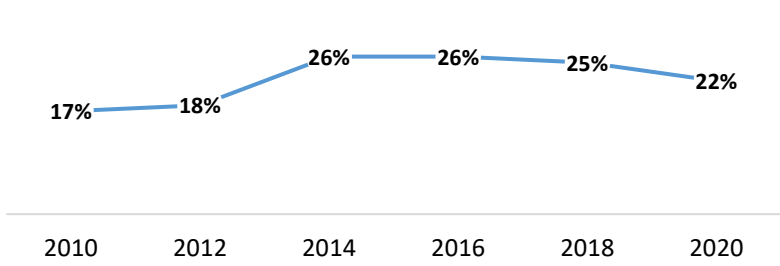
**Satisfaction with the way Concord is being developed**



# Planning & Land Management

The Citizen Survey also asked the question, “What local issue would you say is the highest priority for you?” Historically, the answer of preserving “Town Character” has fluctuated depending on the year of the survey. In 2020, the results indicated that 22% of residents believed that preserving the “Town Character” was the highest priority for them.

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



In addition to these metrics from the annual survey, the Town also keeps track of other performance data within certain divisions over a period of time. The information below represents a snapshot of each division’s function over the last several fiscal years:

## Planning

| <b>Zoning Board of Approvals Special Permits Granted</b>           | <u>FY17</u> | <u>FY18</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Change, alteration or extension of a nonconforming use, structure  | 23          | 19          | 16          | 11          | 18          | 20          |
| Nonconforming single & 2-family structure (inc. by more than 50%)  | 10          | 10          | 8           | 9           | 6           | 10          |
| Site plan approval (associated with a special permit)              | 5           | 10          | 2           | 3           | 1           | 5           |
| Amend or extend a special permit and site plan approval            | 0           | 0           | 0           | 0           | 0           | 0           |
| Institutional, Educational or Philanthropic Use                    | 3           | 3           | 5           | 3           | 3           | 3           |
| Relief from design requirements                                    | 0           | 2           | 0           | 1           | 0           | 1           |
| Relief from parking requirements                                   | 2           | 3           | 1           | 3           | 0           | 2           |
| Relief from the height requirements                                | 2           | 1           | 1           | 1           | 0           | 3           |
| Off-site parking/increased parking demand/joint parking facilities | 0           | 2           | 0           | 0           | 0           | 0           |
| Parking of Commercial Vehicles                                     | 0           | 0           | 0           | 0           | 0           | 0           |
| Special home occupation (new and renewal)                          | 3           | 7           | 2           | 2           | 1           | 1           |
| Additional dwelling unit/Two-family dwelling unit                  | 1           | 3           | 3           | 4           | 7           | 4           |
| Planned residential development (PRD)                              | 2           | 2           | 1           | 2           | 1           | 1           |
| Hammerhead lot (amendment and new)                                 | 0           | 0           | 1           | 0           | 0           | 0           |
| Private Recreation   | 0           | 1           | 0           | 0           | 0           | 1           |
| Seasonal catering in LBD #5  | 0           | 0           | 1           | 0           | 0           | 0           |
| Side Yard Setbacks   | 0           | 0           | 0           | 0           | 1           | 0           |
| Work in the Flood Plain conservancy district                       | 2           | 5           | 3           | 1           | 2           | 1           |
| Work in the Groundwater conservancy district                       | 1           | 1           | 1           | 1           | 1           | 1           |
| Work in the Wetland conservancy district                           | 0           | 1           | 1           | 0           | 0           | 0           |
| Earth Removal  | 1           | 1           | 0           | 3           | 1           | 0           |
| Temporary accessory mobile trailers                                | 0           | 0           | 0           | 1           | 0           | 0           |
| Extend Zoning district line  | 1           | 0           | 0           | 0           | 0           | 1           |
| Combined Industrial/Business/Residential Use                       | 0           | 0           | 0           | 0           | 0           | 0           |
| Combined Business/Residential Use                                  | 0           | 0           | 0           | 2           | 0           | 0           |
| Bed & Breakfast or Tourist Home                                    | 0           | 4           | 2           | 1           | 1           | 0           |
| Temporary event parking or special event                           | 3           | 3           | 6           | 1           | 3           | 0           |
| Wireless communications facility (amendment and new)               | 1           | 0           | 0           | 0           | 0           | 0           |
| Lodging for farm workers/Farm Product Sales/Stables                | 0           | 0           | 0           | 0           | 0           | 1           |
| Relief from maximum floor area ratio                               | 3           | 1           | 1           | 0           | 0           | 4           |
| Divide land to preserve historically significant structure         | 0           | 0           | 0           | 0           | 0           | 0           |
| Comprehensive permit   | 0           | 0           | 0           | 0           | 0           | 0           |
| Special permits granted  | 0           | 0           | 0           | 0           | 35          | 39          |
| Variances granted  | 1           | 1           | 0           | 1           | 1           | 2           |

# Planning & Land Management

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

## Natural Resources

| <b><u>Natural Resources Wetlands Protection Act</u></b> | <b><u>FY17</u></b> | <b><u>FY18</u></b> | <b><u>FY19</u></b> | <b><u>FY20</u></b> | <b><u>FY21</u></b> | <b><u>FY22</u></b> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Public Hearings   | 22                 | 23                 | 27                 | 27                 | 23                 | 23                 |
| Notices of Intent and ANRADs                            | 47                 | 41                 | 49                 | 40                 | 37                 | 38                 |
| Request for Determination of Applicability              | 19                 | 25                 | 12                 | 21                 | 32                 | 20                 |
| Administrative Approvals                                | 23                 | 52                 | 38                 | 30                 | 26                 | 15                 |
| Amended Orders  | 0                  | 0                  | 2                  | 1                  | 3                  | 1                  |
| Requests for Extension                                  | 5                  | 2                  | 6                  | 6                  | 2                  | 0                  |
| Certificates of Compliance                              | 30                 | 40                 | 32                 | 34                 | 25                 | 34                 |
| Regulatory Appeals                                      | 2                  | 1                  | 1                  | 1                  | 0                  | 0                  |
| Wetland Enforcement Actions/Violations                  | 0                  | 0                  | 3                  | 2                  | 1                  | 0                  |
| Emergency Certifications                                | 0                  | 5                  | 4                  | 3                  | 5                  | 2                  |

## Inspections

| <b><u>Building Permits</u></b>        | <b><u>2017</u></b> | <b><u>2018</u></b> | <b><u>2019</u></b> | <b><u>2020</u></b> | <b><u>2021</u></b> | <b><u>2022</u></b> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| New single-family home                | 39                 | 44                 | 20                 | 26                 | 34                 | 32                 |
| Multi-family attached units           | 4                  | 6                  | 6                  | 0                  | 8                  | 2                  |
| Additions and Alterations             | 719                | 748                | 710                | 749                | 945                | 808                |
| Commercial                            | 88                 | 86                 | 97                 | 61                 | 116                | 108                |
| Total Building Permits                | 850                | 884                | 833                | 836                | 1,103              | 950                |
| Electrical                            | 996                | 945                | 916                | 780                | 1,010              | 1,013              |
| Plumbing                              | 524                | 507                | 126                | 397                | 493                | 146                |
| Mechanical                            | 93                 | 141                | 488                | 81                 | 97                 | 483                |
| Gas                                   | 433                | 437                | 422                | 340                | 377                | 361                |
| Sign                                  | 32                 | 31                 | 29                 | 7                  | 24                 | 17                 |
| Total (all permits)                   | 2,928              | 2,945              | 2,814              | 2,441              | 3,104              | 2,970              |
| Construction Value (in millions)      | \$96.7             | \$72.20            | \$70.90            | \$74.80            | \$84.40            | \$86.35            |
| Permit Fee Revenue (in Calendar Year) | \$1,224,460        | \$1,017,932        | \$1,048,267        | \$976,317          | \$1,148,245        | \$1,329,495        |

## Health

| <b><u>Health Permits and Licenses</u></b> | <b><u>FY17</u></b> | <b><u>FY18</u></b> | <b><u>FY19</u></b> | <b><u>FY20</u></b> | <b><u>FY21</u></b> | <b><u>FY22</u></b> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Food services/retail food                 | 216                | 165                | 165                | 174                | 174                | 177                |
| Tobacco sales                             | 14                 | 14                 | 14                 | 14                 | 14                 | 14                 |
| Permits to keep farm animals              | 129                | 105                | 132                | 114                | 120                | 75                 |
| Bathing beaches                           | 4                  | 4                  | 4                  | 4                  | 4                  | 4                  |
| Swimming pools                            | 28                 | 28                 | 28                 | 37                 | 37                 | 24                 |
| Hazardous materials control permits       | 58                 | 52                 | 54                 | 54                 | 54                 | 20                 |
| Recreational camp sites                   | 17                 | 25                 | 25                 | 17                 | 17                 | 8                  |
| Tanning facilities                        | 1                  | 1                  | 1                  | 1                  | 1                  | 0                  |
| Disposal works installers                 | 53                 | 61                 | 83                 | 90                 | 90                 | 17                 |
| Septage haulers                           | 24                 | 20                 | 20                 | 21                 | 21                 | 12                 |

# Planning & Land Management

|                                  |     |     |     |     |     |     |
|----------------------------------|-----|-----|-----|-----|-----|-----|
| Rubbish haulers                  | 15  | 12  | 12  | 12  | 12  | 2   |
| Funeral directors                | 4   | 4   | 4   | 4   | 4   | 2   |
| On-site sewage disposal permits  | 104 | 179 | 112 | 94  | 132 | 274 |
| Building permit reviews          | 223 | 206 | 177 | 166 | 240 | 160 |
| Drinking/irrigation well permits | 21  | 28  | 16  | 15  | 22  | 23  |
| Body Art Establishments          | 1   | 1   | 1   | 1   | 1   | 1   |
| Body Art Practitioners           | 4   | 4   | 5   | 8   | 10  | 14  |

## Economic Vitality and Tourism

Concord’s core economic vitality program focused on working with the Economic Vitality Committee, the Chamber of Commerce, and the Concord Business Partnership in supporting local businesses and small business development. Specifically, the Town focused on several tangible and non-tangible areas of economic vitality and tourism including: supporting and participating in community events that attracted visitors and residents to the business districts, improving communications between various cultural and historical organizations, promoting local events, advocating and supporting the Concord Trolley and Bike Share programs, and partnering with organizations and businesses to create new tours to celebrate Concord’s history.

Working with the Towns of Lexington and Arlington, the Town secured a grant from MAPC, Concord’s regional planning agency, for an economic impact study of tourism, which provided great data in support of welcoming visitors and providing visitor services. The study reported the impact on the local economy as follows: *“Based on the input-output model analysis (RIMS II), we estimate that direct tourism output (visitor spending on tourism commodities) in Arlington accounts for 11.3% or \$18.5 million of its total annual sales of commodities of tourism and allied sectors. For Concord and Lexington, it accounts for 33.1% or \$72.3 million and 26.9% or \$58.6 million respectively. These percentages increase to 18.9%, 53.1%, and 43.4% for Arlington, Concord, and Lexington respectively, for total tourism output which includes indirect and induced impacts in addition to the direct impacts.”*

# Planning & Land Management

## FY24 Goals

### Planning

- Coordinate with the project consultant on the continued advancement of the 25% to 75% design and engineering plans and permitting for the Assabet River Bridge and Trail in West Concord.
- Work with Town staff, Transportation Advisory Committee members and other stakeholders on the development of a Comprehensive Transportation Study.
- Continue working with consultants to implement on-line applications and permitting. Work continues to implement e-permitting for Natural Resources, Select Board, Town Clerk, Water and Sewer, Planning Board, and Zoning Board of Appeals.
- Identify and work with a project consultant, Town staff and the Planning Board on updating the 2007 Subdivision Rules & Regulations to be better aligned with current construction practices and the Town's sustainability goals.
- Work with the Planning Board on developing new Site Plan Rules & Regulations to provide guidance to project proponents on meeting the Zoning Bylaw Site Plan Criteria.
- Identify and work with a project consultant and the Historical Commission (CHC) on the creation of a Concord's Historic Preservation Plan.
- Support the Historic Districts Commission (HDC) and CHC on researching the potential extension or creation of more Local Historic Districts.
- Work with the Concord Center and the West Concord Junction Cultural Districts to complete projects to support the arts, culture, and economic recovery through a grant from the Massachusetts Cultural Council.
- Continue to provide support to the Bruce Freeman Rail Trail Advisory Committee and local coordination of Phase 2D construction of the last ½ mile in Concord.
- Continue administrative support of the Regional Housing Services Office in the monitoring and promotion of affordable housing in the community.

### Natural Resources

- Provide efficient and consistent regulatory guidance to the public.
- Work with stakeholders to pursue acquisitions of land prioritized for conservation purposes.
- Maintain and improve stewardship of conservation lands for current and future generations.
- Maintain and improve farming opportunities for local farmers.
- Engage local stewards to assist with land management and protection.
- Evaluate conservation trails to support appropriate uses.
- Continue to foster coalitions to develop and connect pollinator meadows.
- Continue local and regional invasive species removal efforts.
- Work with the Health Division to manage water quality testing and cyanobacteria treatment at White Pond.
- Evaluate additional opportunities for Warner's Pond restoration, plan and implement a community-supported approach.
- Complete Conservation Restrictions over portions of R.W. Emerson Memorial Association land, Hatch Farm, Hosmer Meadow, Concord Millrun, and 2142 and 2160 Main Street.
- Prepare update of the Open Space and Recreation Plan.
- Undertake in-house improvements to Chamberlin Park bridge.

# Planning & Land Management

- Design and implement an All Persons Trail at the newly acquired Assabet River Bluff; install signage, coordinate invasives removal efforts.
- Establish a Biodiversity Committee to protect the region’s diversity of species, assist in conservation land planning and management, and to maintain life-supporting systems and essential ecological processes.

## Inspections

- Continue to support implementation of on-line permitting applications, which will help streamline the process of tracking other Town Departments’ requirements and special permit conditions.
- Initiate conversion of hard copies of street file paperwork to digital records.
- In a professional manner, continue to assist Concord residents, builders, architects, and others with their building code and zoning by-law questions.
- Enforce building, electrical, plumbing, gas, and mechanical codes, 521 CMR: Architectural Access Board Regulations, and all of Concord’s zoning and sign by-Laws.
- Review building plans, issue permits, and perform inspections on all residential and commercial projects.
- Respond to all zoning complaints and perform any necessary enforcement on such complaints.
- Inspect all buildings that require a Certificate of Inspection in accordance with 780 CMR Chapter 1 of the Ninth Edition of Massachusetts State Building Code.
- Review and endorse all Zoning Board of Appeals (ZBA) applications while providing continued support to the ZBA.

## Health

- Ensure compliance with all applicable local and state laws and regulations and Town Bylaws relating to Public Health.
- Work with Concord Public Schools and the community at-large on programs to address the mental health impacts of the pandemic including vaping and smoking education and prevention efforts, combatting stress, restorative sleep, and mindfulness, etc.
- Provide technical guidance and support to the Board of Health.
- Continue development of a robust Public Health Nursing Program to include Public Health Emergency Planning, an active Medical Reserve Corps, communicable disease response, and proactive health and wellness programming.
- Contribute to Town’s sustainability and climate resilience efforts in areas where these relate to Public Health Emergency Planning.
- Work with Natural Resources staff, consultants, and the community to continue efforts to improve water quality at White Pond.
- Provide guidance, participation, and leadership with six neighboring communities in the “Great Meadows Regional Health Collaborative” as funded through a Massachusetts Public Health Excellence for Shared Services Grant.
- Continue to provide Public Health Inspectional Services via an intermunicipal contract with the Town of Lincoln.

## Economic Vitality and Tourism

- Expand on the success of the past year by continuing to grow the Tour program, involving more Concord businesses and offering new and innovative approaches to Concord’s diverse history.

## Planning & Land Management

- Create a meaningful and sustainable educational tour program by reaching out to more bus companies, hosting FAM (familiarization) tours, and working with various Convention and Visitor Bureaus in this region.
- Continue the successful program with the Minute Man National Historical Park to share staff and knowledge resources, with potential to expand tour efforts to include the Wayside.
- Support collaboration between cultural organizations, historical groups, and local businesses through creating programs and tours with multiple partners and supporting complementary events.
- Promote education and awareness among residents, Town officials, and the business community relative to Concord's unique historical and cultural offerings by identifying resources that may be less familiar to residents and visitors.
- Continue to work with regional partners on marketing campaigns that increase visibility and awareness of all this region has to offer. Based on the success of a campaign with Lexington, continue to think creatively to leverage all cultural and historical resources.
- After the enthusiastic response to the Concord Trolley in 2022, continue efforts to identify funding for a sustainable transportation program as imagined in Envision Concord, a transit system that will benefit tourists/visitors, residents, employers, and employees that will address specific needs for first mile/last mile transportation, congestion reduction, and better access for persons with disabilities.
- Continue to offer a bike share program with locations in both Concord Center and West Concord to encourage fitness, recreation, and alternative local transportation.

### 141 Keyes Road

- Research options and seek approval to replace the doors at the main entry to improve heat retention (Historic Districts Certificate of Appropriateness required).
- Address building walkway and handicapped access to the main entrance.
- Consider renovations to the existing public restrooms.

# Planning & Land Management

## Long-Term Plans

### Planning

- ⇒ Continue efforts to fund advance the construction funding on the State’s Transportation Improvement Program for the construction of the Assabet River Bridge and Trail to connect West Concord Village with the Baker Ave. Industrial Park.
- ⇒ Implement the Goals and Action Items identified in the Historic Preservation Plan.
- ⇒ Continue efforts to implement the Goals and Action items identified in the 2018 Envision Concord comprehensive long-range plan.
- ⇒ Support education efforts and creation of affordable housing as identified in the 2022 Housing Production Plan.
- ⇒ Continue efforts to implement a transit shuttle program in the community in anticipation of the 250<sup>th</sup> Celebration in 2025.
- ⇒ Continue professional support of the multiple boards and committees currently served by Planning Division staff.

### Natural Resources

- ⇒ Protect water resources and biodiversity.
- ⇒ Improve connectivity of and access to recreational resources.
- ⇒ Protect agricultural land including fields, meadows, and orchards.
- ⇒ Improve collaboration and management of all town-owned conservation land and open space.

### Inspections

- ⇒ Continue to assist Concord residents, builders, architects, and others with their building code and zoning by-law questions.
- ⇒ Continue to enforce building, electrical, plumbing, gas, and mechanical codes, 521 CMR: Architectural Access Board Regulations, and all of Concord’s zoning and sign by-Laws.
- ⇒ Continue to review building plans, issue permits and perform inspections on all residential and commercial projects.
- ⇒ Respond to all zoning complaints and perform any necessary enforcement on such complaints.
- ⇒ Inspect all buildings that require a Certificate of Inspection in accordance with 780 CMR Chapter 1 of the Ninth Edition of Massachusetts State Building Code.
- ⇒ Review and endorse all Zoning Board of Appeals applications.
- ⇒ Expand property/building information available online.

### Health

- ⇒ Ensure compliance with all applicable state laws and regulations and Town by-laws relating to public health.
- ⇒ Increase efficiency of permitting and inspections by utilizing on-line permitting and conducting field inspections using iPads and electronic report forms (utilizing Full Circle/Permit Eyes and Food-Code Pro software platforms).
- ⇒ Continue to promote the Health Division’s positive work in the community including disease prevention, substance use prevention especially among youth, and emergency planning.
- ⇒ Address concerns of mental health in the community and work with Town divisions and private entities to improve the overall mental health of the Concord community.

# Planning & Land Management

## Economic Vitality and Tourism

- ⇒ Work with others to promote renewal and improvement of Concord’s village centers as vital pedestrian-friendly, economic, and social hubs that enable community engagement on a wide scale.
- ⇒ Working with Town committees and town staff, assess and improve processes and operations in support of retaining current and establishing new businesses.
- ⇒ Expand upon the local and civic capacity for economic development with special focus on tourism, culture and art, health care, and environmentally sustainable businesses.

## 141 Keyes Road

- ⇒ Consider expansion of the building to provide an at-grade space for communications equipment as well as additional office space for future staff.
- ⇒ Replace roofing materials.

# Planning & Land Management

## Personnel Summary

| Planning & Land Management                  |                             | FY23         | FY23                | FY24         | FY24                | Δ           |                   |
|---|-----------------------------|--------------|---------------------|--------------|---------------------|-------------|-------------------|
|   |                             | FTE          | Budgeted            | FTE          | Recommended         | FTE         | \$                |
| <b>No.</b>                                  | <b>Division</b>             |              |                     |              |                     |             |                   |
| 4a  | Planning                    | 5.50         | \$ 533,150          | 6.00         | \$ 586,020          | 0.50        | \$ 52,870         |
| 4b  | Natural Resources           | 5.46         | 399,009             | 5.41         | 395,835             | -0.05       | (3,174)           |
| 4c  | Inspections                 | 5.32         | 488,049             | 6.51         | 571,237             | 1.19        | 83,188            |
| 4d  | Health                      | 4.00         | 379,851             | 5.00         | 431,604             | 1.00        | 51,753            |
| 4e  | Economic Vitality & Tourism | 2.06         | 125,359             | 3.18         | 175,331             | 1.13        | 49,972            |
| 4f  | 141 Keyes Road              | 0.00         | -                   | 0.00         | -                   | 0.00        | -                 |
| <b>Planning &amp; Land Management Total</b> |                             | <b>22.34</b> | <b>\$ 1,925,418</b> | <b>26.10</b> | <b>\$ 2,160,027</b> | <b>3.77</b> | <b>\$ 234,609</b> |

# Planning & Land Management – Planning

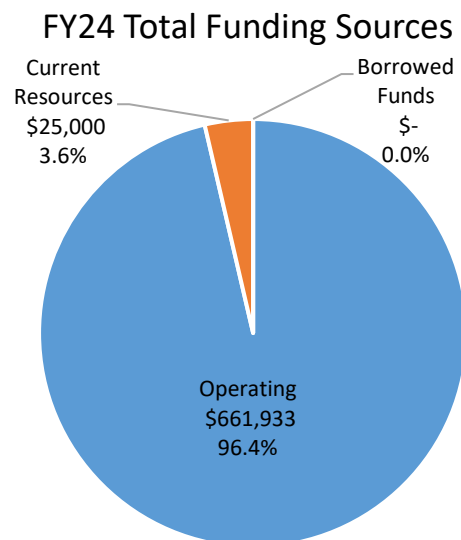
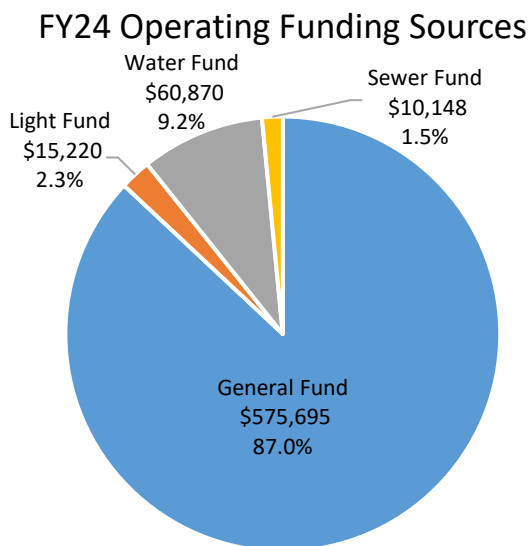
## FY24 Budget Highlights

The FY24 Planning total operating appropriation is proposed to increase by 11.8% or \$69,866 compared to FY23 primarily due to the additional of a 0.50 FTE Transportation Planner now fully supported by the General Fund and an increase in funding to support Purchased Services. Proposed capital outlay funding includes \$25,000 for a compact utility tractor. Enterprise Funds are proposed to cover 13.0% or \$86,238. The General Fund is proposed to support 87.0% or \$575,695 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted    | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| <b>Planning</b>                |                   |                   |                     |                   |                     |
| <b>Operating</b>               |                   |                   |                     |                   |                     |
| Personnel Services             | \$ 417,303        | \$ 461,734        | \$ 533,150          | \$ 586,020        | \$ 586,020          |
| Purchased Services             | 122,608           | 37,818            | 75,500              | 92,360            | 92,360              |
| Supplies                       | 33,358            | 5,864             | 7,750               | 8,050             | 8,050               |
| Other Charges                  | 2,411             | 111,038           | 3,477               | 3,313             | 3,313               |
| Less: Direct Pay               | -                 | -                 | (27,810)            | (27,810)          | (27,810)            |
| <b>Subtotal</b>                | <b>\$ 575,680</b> | <b>\$ 616,454</b> | <b>\$ 592,067</b>   | <b>\$ 661,933</b> | <b>\$ 661,933</b>   |
| <b>Total Operating Expense</b> | <b>\$ 575,680</b> | <b>\$ 616,454</b> | <b>\$ 592,067</b>   | <b>\$ 661,933</b> | <b>\$ 661,933</b>   |
| <b>Capital</b>                 |                   |                   |                     |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ 75,000           | \$ 25,000         | \$ 25,000           |
| Borrowed Funds                 | -                 | -                 | 500,000             | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 575,000</b>   | <b>\$ 25,000</b>  | <b>\$ 25,000</b>    |
| <b>Total Division Expense</b>  | <b>\$ 575,680</b> | <b>\$ 616,454</b> | <b>\$ 1,167,067</b> | <b>\$ 686,933</b> | <b>\$ 686,933</b>   |

## Division Funding Sources



# Planning & Land Management – Natural Resources

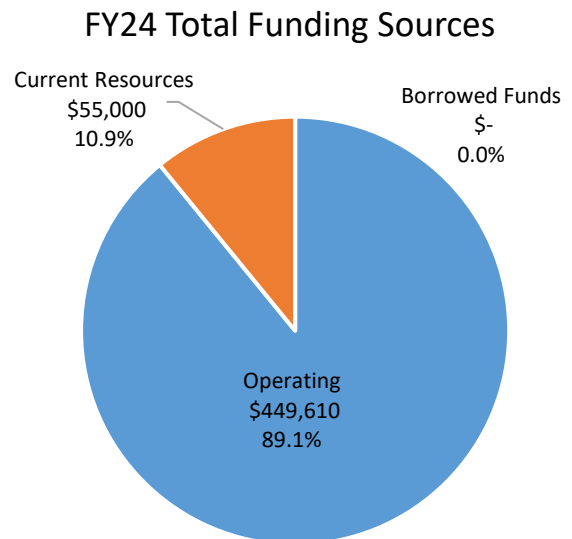
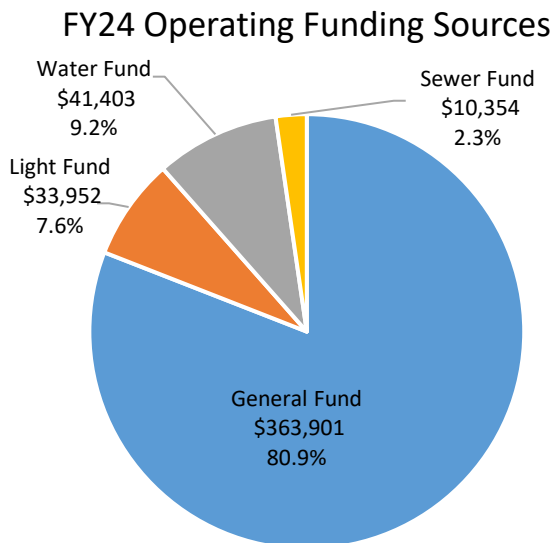
## FY24 Budget Highlights

The FY24 Natural Resources total operating appropriation is proposed to decrease by 1.8% or \$8,174 compared to FY23 due to savings in personnel services, purchased services, and supply costs. Proposed capital outlay funding includes monies to support conservation land, pond, and stream improvements along with a bridge replacement. Given the impact of and support for Light, Water, and Sewer Fund operations, the Enterprise Funds are proposed to contribute 19.1% or \$85,709 toward the overall planned expenditures. The General Fund is proposed to support 80.9% or \$363,901 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Natural Resources</b>       |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 273,895        | \$ 367,977        | \$ 399,009        | \$ 395,835        | \$ 395,835          |
| Purchased Services             | 9,593             | 7,355             | 47,400            | 42,375            | 42,375              |
| Supplies                       | 8,328             | 12,917            | 8,950             | 8,900             | 8,900               |
| Other Charges                  | 2,414             | 35,268            | 2,425             | 2,500             | 2,500               |
| <b>Subtotal</b>                | <b>\$ 294,230</b> | <b>\$ 423,516</b> | <b>\$ 457,784</b> | <b>\$ 449,610</b> | <b>\$ 449,610</b>   |
| <b>Total Operating Expense</b> | <b>\$ 294,230</b> | <b>\$ 423,516</b> | <b>\$ 457,784</b> | <b>\$ 449,610</b> | <b>\$ 449,610</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ 10,000         | \$ 55,000         | \$ 55,000           |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 10,000</b>  | <b>\$ 55,000</b>  | <b>\$ 55,000</b>    |
| <b>Total Division Expense</b>  | <b>\$ 294,230</b> | <b>\$ 423,516</b> | <b>\$ 467,784</b> | <b>\$ 504,610</b> | <b>\$ 504,610</b>   |

## Division Funding Sources



# Planning & Land Management – Inspections

## FY24 Budget Highlights

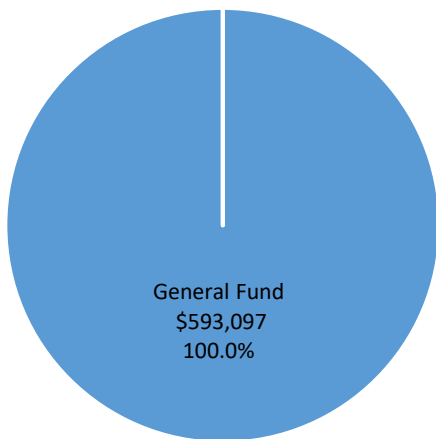
The FY24 Inspections total operating appropriation is proposed to increase by 17.8% or \$89,718 compared to FY23 primarily due to a newly proposed Senior Department Clerk totaling \$59,518, an increase in available hours for the part-time electrical inspector, and general salary and wage increases. The General Fund is proposed to support 100.0% or \$593,097 of planned expenditures.

## Division Financial Overview

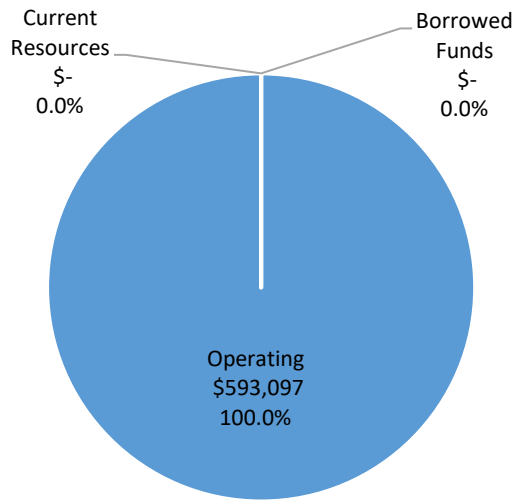
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Inspections</b>             |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 433,040        | \$ 435,458        | \$ 488,049        | \$ 571,237        | \$ 571,237          |
| Purchased Services             | 2,786             | 7,949             | 3,910             | 5,410             | 5,410               |
| Supplies                       | 4,053             | 2,045             | 3,660             | 8,040             | 8,040               |
| Other Charges                  | 3,298             | 5,128             | 7,760             | 8,410             | 8,410               |
| <b>Subtotal</b>                | <b>\$ 443,177</b> | <b>\$ 450,581</b> | <b>\$ 503,379</b> | <b>\$ 593,097</b> | <b>\$ 593,097</b>   |
| <b>Total Operating Expense</b> | <b>\$ 443,177</b> | <b>\$ 450,581</b> | <b>\$ 503,379</b> | <b>\$ 593,097</b> | <b>\$ 593,097</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ 5,691          | \$ 44             | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ 5,691</b>   | <b>\$ 44</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 448,868</b> | <b>\$ 450,625</b> | <b>\$ 503,379</b> | <b>\$ 593,097</b> | <b>\$ 593,097</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Planning & Land Management – Health

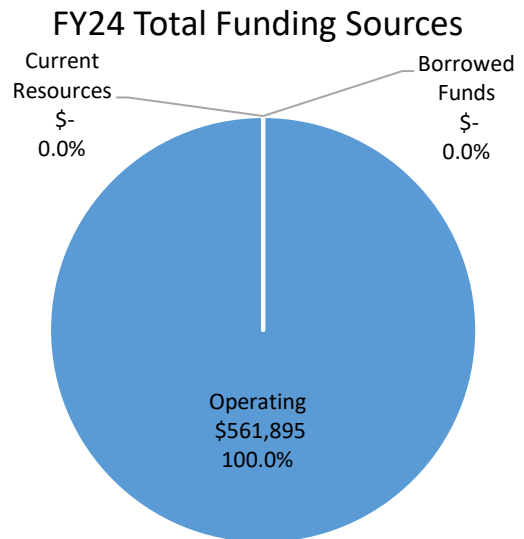
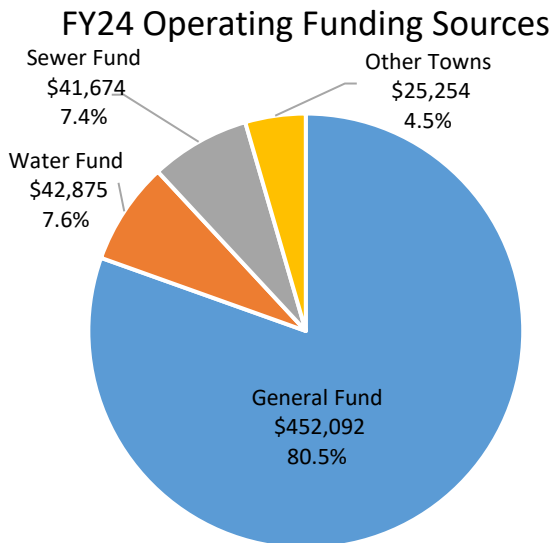
## FY24 Budget Highlights

The FY24 Health total operating appropriation is proposed to increase by 21.1% or \$97,919 compared to FY23 due to a proposed Public Health Nurse and an increase in Purchased Services costs. The Water and Sewer Funds are proposed to contribute 7.6% and 7.4% of needed funding while \$25,254 is planned to come from Other Towns as Concord’s Health Division provides services to surrounding communities. The General Fund is proposed to support 80.5% or \$452,092 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Health</b>                  |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 364,217        | \$ 348,549        | \$ 379,851        | \$ 496,101        | \$ 431,604          |
| Purchased Services             | 50,265            | 82,592            | 78,385            | 89,900            | 119,751             |
| Supplies                       | 1,708             | 1,670             | 2,350             | 5,650             | 5,650               |
| Other Charges                  | 335               | 960               | 3,390             | 4,890             | 4,890               |
| <b>Subtotal</b>                | <b>\$ 416,525</b> | <b>\$ 433,772</b> | <b>\$ 463,976</b> | <b>\$ 596,541</b> | <b>\$ 561,895</b>   |
| <b>Total Operating Expense</b> | <b>\$ 416,525</b> | <b>\$ 433,772</b> | <b>\$ 463,976</b> | <b>\$ 596,541</b> | <b>\$ 561,895</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 416,525</b> | <b>\$ 433,772</b> | <b>\$ 463,976</b> | <b>\$ 596,541</b> | <b>\$ 561,895</b>   |

## Division Funding Sources



# Planning & Land Management – Economic Vitality & Tourism

## FY24 Budget Highlights

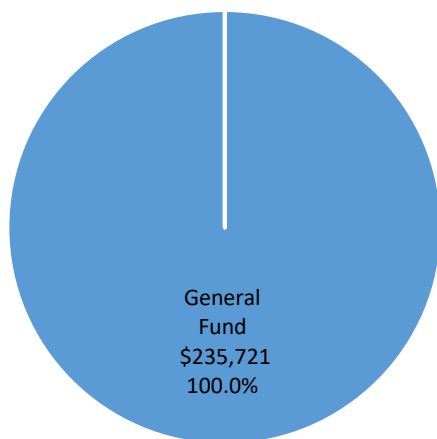
The FY24 Economic Vitality & Tourism total operating appropriation is proposed to increase by 26.7% or \$49,722 compared to FY23. The proposed budget includes \$49,972 in additional funding to support events administration work, part-time office clerk, and wage increases for other personnel. The General Fund is proposed to support 100.0% or \$235,721 of planned expenditures.

## Division Financial Overview

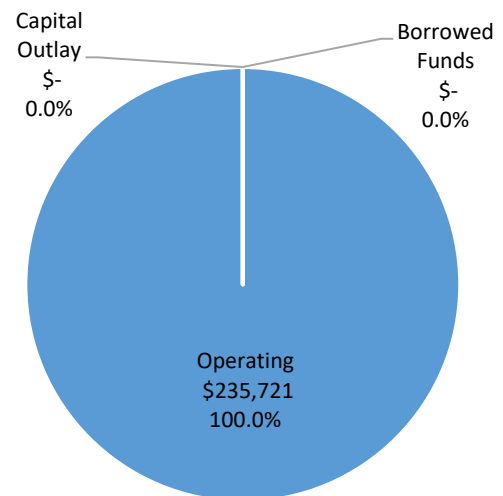
|  | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Economic Vitality &amp; Tourism</b> |                   |                   |                   |                   |                     |
| <b>Operating</b>                       |                   |                   |                   |                   |                     |
| Personnel Services                     | \$ 80,584         | \$ 122,651        | \$ 125,359        | \$ 175,331        | \$ 175,331          |
| Purchased Services                     | 31,816            | 40,766            | 56,280            | 95,430            | 55,430              |
| Supplies                               | -                 | 4,549             | 2,610             | 2,610             | 2,610               |
| Other Charges                          | -                 | 614               | 1,750             | 2,350             | 2,350               |
| <b>Subtotal</b>                        | <b>\$ 112,400</b> | <b>\$ 168,580</b> | <b>\$ 185,999</b> | <b>\$ 275,721</b> | <b>\$ 235,721</b>   |
| <b>Total Operating Expense</b>         | <b>\$ 112,400</b> | <b>\$ 168,580</b> | <b>\$ 185,999</b> | <b>\$ 275,721</b> | <b>\$ 235,721</b>   |
| <b>Capital</b>                         |                   |                   |                   |                   |                     |
| Capital Outlay                         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                         | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                        | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>          | <b>\$ 112,400</b> | <b>\$ 168,580</b> | <b>\$ 185,999</b> | <b>\$ 275,721</b> | <b>\$ 235,721</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Planning & Land Management – 141 Keyes Road

## FY24 Budget Highlights

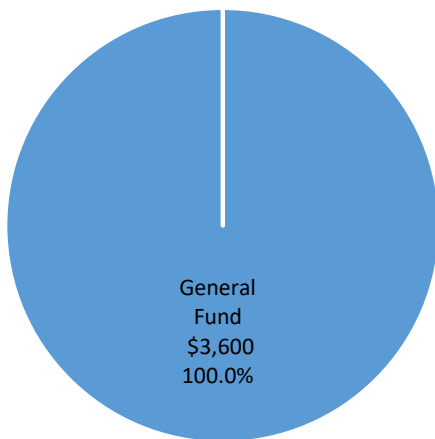
The FY24 141 Keyes Road total operating appropriation is proposed to decrease by 85.0% or \$20,360 compared to FY23. The budget proposes the transfer of resources from this division to Facilities Administration to support efforts of further consolidation and centralization of funding. The General Fund is proposed to support the remaining 100.0% or \$3,600 of planned expenditures.

## Division Financial Overview

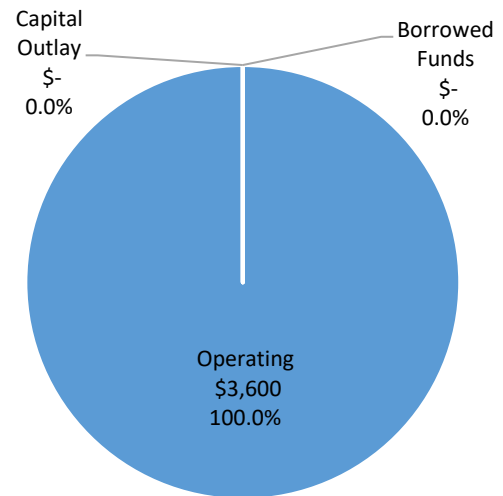
|                                | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Request | FY24<br>Recommended |
|--------------------------------|------------------|------------------|------------------|-----------------|---------------------|
| <b>141 Keyes Road</b>          |                  |                  |                  |                 |                     |
| <b>Operating</b>               |                  |                  |                  |                 |                     |
| Personnel Services             | \$ 6,761         | \$ 1,222         | \$ -             | \$ -            | \$ -                |
| Purchased Services             | 24,498           | 26,286           | 23,960           | 3,600           | 3,600               |
| Supplies                       | 1,693            | 2,580            | -                | -               | -                   |
| Other Charges                  | -                | 7,900            | -                | -               | -                   |
| <b>Subtotal</b>                | <b>\$ 32,953</b> | <b>\$ 37,988</b> | <b>\$ 23,960</b> | <b>\$ 3,600</b> | <b>\$ 3,600</b>     |
| <b>Total Operating Expense</b> | <b>\$ 32,953</b> | <b>\$ 37,988</b> | <b>\$ 23,960</b> | <b>\$ 3,600</b> | <b>\$ 3,600</b>     |
| <b>Capital</b>                 |                  |                  |                  |                 |                     |
| Capital Outlay                 | \$ -             | \$ -             | \$ -             | \$ -            | \$ -                |
| Borrowed Funds                 | -                | -                | -                | -               | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 32,953</b> | <b>\$ 37,988</b> | <b>\$ 23,960</b> | <b>\$ 3,600</b> | <b>\$ 3,600</b>     |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Planning & Land Management – 141 Keyes Road

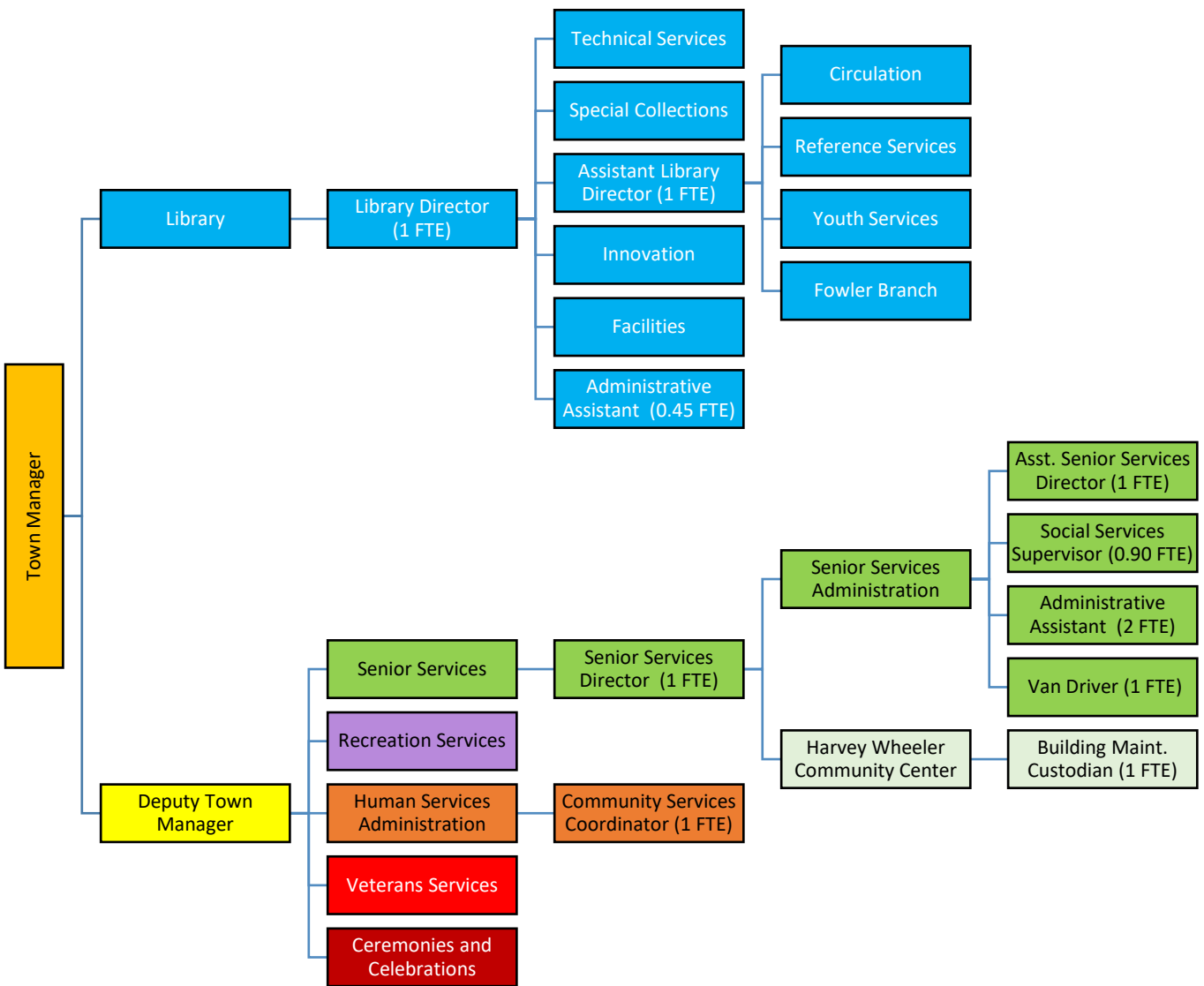
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# Human Services

## Mission Statement

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

## Organizational Chart



# Human Services

## Responsibilities

### General Administration

**Library:** With the Main Library in Concord Center and the Fowler Branch in West Concord, the Concord Free Public Library's purpose is to inspire lifelong learning and actively promote personal enrichment by connecting community members to information, ideas, culture, unique historical resources, and each other in a tradition of innovation and excellence. The Town Government funds and manages the library staff and materials, while The Library Corporation, a nonprofit charitable organization, owns and maintains the two library buildings, grounds, and Special Collections.

At the Main Library, the major expansion project is now complete. Through charitable donations, the Library Corporation raised more than \$11.4 million for the purpose of renovating and integrating the Heywood-Benjamin House and the Main Library. Project highlights include a new Teen Space, a Forum with 140 seats, an enhanced and upgraded Special Collections space, a Commons area for conversation and refreshments, a Children's Library, and a makerspace Workshop area. We are looking forward to opening the Workshop makerspace in Spring of 2023, the final piece of the project.

**Senior Services:** The work of the Senior Services, or the Council on Aging (COA), is to improve the quality of life of Concord residents who are sixty years old or older by supporting activities intended to enhance their dignity, self-esteem, and independence.

- **Senior Services Administration:** The Council on Aging provides the Town's seniors with information, referrals, and support through outreach. Programming provides recreation education, wellness, fitness, social, and intergenerational opportunities to support participants physical and mental health. Local transportation is also provided.
- **Harvey Wheeler Community Center:** Located in West Concord, the Harvey Wheeler Community Center houses the office and programming space for the Council on Aging as well as areas for the Recreation Department Carousel Preschool and rooms available for community meetings.

**Recreation Services:** Recreation programs and facilities inclusive of staff and the Hunt Recreation Center are run and funded through the Recreation Revolving Fund, a special revenue fund presented in the Town Manager's Enterprise Book. The Center located at 90 Stow Street next to Emerson Playground includes offices, conference, and multipurpose rooms, a large second floor gym and shower facilities, with Emerson Playground having a teaching pool used during summer camp, a children's spray fountain, basketball / tennis courts, a running track and playground equipment. For more information, please see the Town Manager's Enterprise Budget Book.

**Human Services Administration:** The Community Services Coordinator has an office at 55 Church Street and works to enhance the quality of life for residents under the age of sixty by meeting their social, economic, and physiological needs through community-oriented outreach, education, programming, and dedicated service.

**Veterans Services:** As mandated by Massachusetts General Law Ch. 115, every municipality is required to have a benefits program for resident veterans. This Division funds these veterans' benefits, 80% of which are reimbursed by the State at the end of the year. Veterans can contact Veterans Services for information and benefits support.

**Ceremonies and Celebrations:** The purpose of this funding is to provide the community with services associated with planning and carrying-out Concord's annual, tradition-rich, public ceremonies and celebrations.

# Human Services

## Overview

The Departments and Divisions that are part of Human Services provide programs and services to enhance the quality of life of Concord residents. To promote lifelong learning within a space full of informational, historical, and educational resources, the Concord Free Public Libraries enrich the community by stimulating residents of all ages with ideas and culture. For Concord residents who are sixty years old or older, Senior Services Administration provides transportation, information, referrals and programming at the Harvey Wheeler Community Center, social service, and outreach support throughout the Town. A dedicated staff member available for any resident under sixty who needs guidance on social, economic, or physiological issues is budgeted in the Human Services Administration. Veterans can contact Veterans Services for information and benefits support. To enhance Town spirit in Historic Concord, Ceremonies and Celebrations dedicates funds to make events like the Patriots' Day Parade possible.

## FY22 Accomplishments

### Library

- ☑ CFPL resumed full services by restoring evening and weekend hours and returning to in person programs.
- ☑ CFPL opened the newly expanded Main Library, including a dedicated Teen Lounge, 144 seat Goodwin Forum, Commons gathering space, Children's Library, expanded Special Collections, and two additional study rooms.
- ☑ CFPL, in collaboration with community members and the Library Corporation, continued to work on the Sustainability Plan initiatives.
- ☑ CFPL continued to partner with the Town's Sustainability Department, the Light Plant, and other organizations to provide programming and film talks in support of Climate Prep Week.
- ☑ CFPL hosted a Sustainability Fair on the Library Lawn in the spring, which included a sapling give away as well as information tables and demonstrations by many local sustainability groups.
- ☑ CFPL's Seed Lending Library continued with staff handing out seeds and offering programs.
- ☑ CFPL's collections (including physical materials at the libraries as well as digital content like eBooks and eAudio) were used 476,774 times in FY22, an increase of more than 160,000 uses over the previous year (when total collection use was 309,183).
- ☑ CFPL welcomed the return of the annual Scarecrow Festival with local organizations and businesses decorating festive scarecrows displayed at both library locations.
- ☑ CFPL once again partnered with Concord Public Schools to offer a successful summer learning program with 770 readers participating.
- ☑ CFPL continued to participate on the steering committee for the Concord Festival of Authors and hosted an astounding 17 festival programs with 726 people in attendance. This year marked the festival's 30th anniversary.
- ☑ In partnership with the Ashland Public Library, CFPL offered the Library's first ever romance literature convention, "Rom" Concord, attended by 150 enthusiastic romance readers.
- ☑ CFPL's Special Collections staff debuted an online portal with a "perpetual invitation" to view the art in the William Munroe Special Collections' holdings. This digital collection includes access to photographs of over 200 pieces of art, including sculptures, paintings, and lithographs, from a wide variety of artists from Concord and beyond.
- ☑ Special Collections received \$22,841 of Community Preservation Act funds for the Concord Oral History Preservation and Access project, providing for the continued digitization and transcription of oral histories currently on cassette tapes.

## Human Services

- ☑ CFPL migrated to a new computer management system that provides patron access to printing (including wireless printing), scanning, and faxing, and access to internet and desktop applications, at both library locations.
- ☑ CFPL welcomed its first Makerspace Coordinator, a new department head level position responsible for overseeing all aspects of The Workshop, the Main Library's new makerspace.
- ☑ CFPL became "fine free" and no longer charges fines for most overdue items.

### Senior Services (Council on Aging)

- ☑ 711 seniors received support from the social services clinical team.
- ☑ 10,000 or more outreach service interactions with our social services clinical team.
- ☑ The COA witnessed a significant increase in case complexities and needs.
- ☑ 204 Concord seniors used COA services for the first time.
- ☑ 152 seniors received a Flu vaccine at the COA.
- ☑ 280 seniors participated in congregate meals.
- ☑ 20 seniors assisted with applications for Fuel Assistance.
- ☑ COA continued to offer programming in person, on zoom, and in hybrid format for many events.
- ☑ Purchased a new video conferencing system for use at the Harvey Wheeler Community Center.
- ☑ Bolstered the Patient Navigator Program and trained additional volunteers.
- ☑ Continued to operate a volunteer driver program for client needs that extended beyond our traditional van capabilities.
- ☑ Continued to produce a 12-page monthly newsletter and mid-month publication "High Spirits."
- ☑ Collaborated with Open Table to offer "Healthy Helpings," a monthly food distribution to seniors advised to eat a healthy diet.
- ☑ Initiated a series of new support groups to address prevalent mental health and wellness issues.
- ☑ Continued our support group for caregivers.
- ☑ Coordinated "Buried in Treasures" trainings and offered a regular support group for residents and their family members who are challenged with excessive clutter.

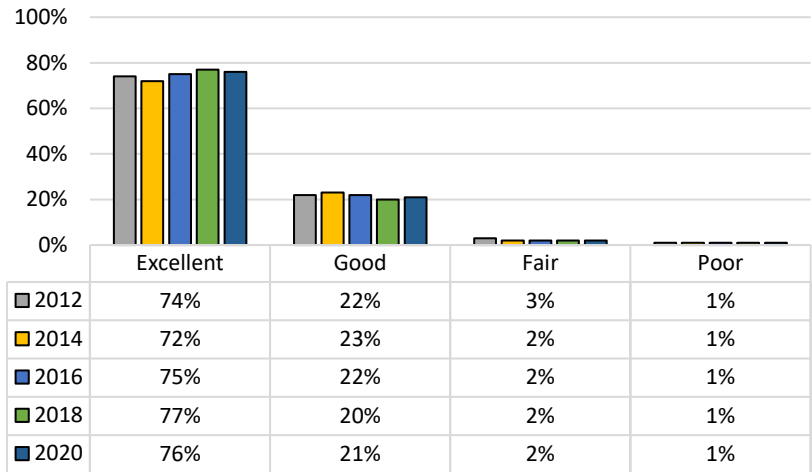
# Human Services

## Performance

### Library

In addition to other departments, the Citizen Survey also possess a question to Concord residents seeking their opinion on the Concord Free Public Library (CFPL). In the 2020 Survey, residents were asked, “How would you rate the overall quality of services provided by Concord Public Libraries?” In all surveys, there is a strong opinion that the quality of services being offered is “Excellent” or “Good”. One of the reasons for the positive view from residents is accessibility of materials and the variety of program offerings. CFPL also increased weekend hours to coincide with the school year in response to patron requests.

**Rating of Services provided by the Library**



As determined by the biennial Citizen Survey completed in 2020, more than three-quarters of respondents rate the services provided by the Concord Free Public Library as “Excellent” and less than 3% see them as “Fair” or “Poor.”

This year the library saw a strong recovery to pre-pandemic and pre-construction levels of use. Despite the Main Library not fully reopening until February 2022, the circulation of direct print collections restored to 92% of the 2019 numbers. Programming numbers exceeded performance measures in 2018 and 2019. Children’s programming in particular had outstanding counts for numbers of programs held, up 150%, and attendance at those programs, an increase of 280% over the previous year.

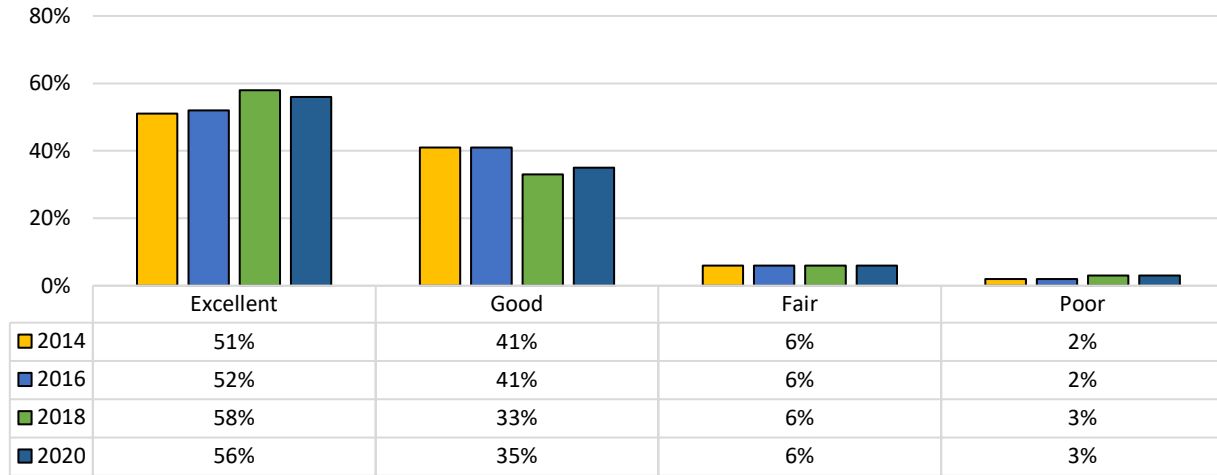
| <b>CFPL Performance Measures</b>  |              |              |              |              |               |
|-----------------------------------|--------------|--------------|--------------|--------------|---------------|
|                                   | <b>2018</b>  | <b>2019</b>  | <b>2020</b>  | <b>2021</b>  | <b>2022</b>   |
| Direct Circulation                | 385,038      | 396,959      | 335,958      | 269,408      | 366,819       |
| Ebooks-Circulation                | 40,989       | 56,326       | 72,363       | 95,011       | 70,356        |
| <b><u>Programs Held</u></b>       |              |              |              |              |               |
| Adult                             | 205          | 184          | 137          | 163          | 183           |
| Young Adult                       | 61           | 130          | 77           | 46           | 93            |
| Children                          | <u>267</u>   | <u>413</u>   | <u>342</u>   | <u>481</u>   | <u>721</u>    |
| <b>Total</b>                      | 533          | 727          | 556          | 690          | 997           |
| <b><u>Programs Attendance</u></b> |              |              |              |              |               |
| Adult                             | 7,045        | 6,724        | 3,520        | 4,380        | 3,617         |
| Young Adult                       | 1,122        | 2,868        | 871          | 396          | 1,962         |
| Children                          | <u>6,031</u> | <u>9,253</u> | <u>5,763</u> | <u>4,983</u> | <u>13,884</u> |
| <b>Total</b>                      | 14,198       | 18,845       | 10,154       | 9,759        | 19,463        |

# Human Services

## Senior Services (Council on Aging)

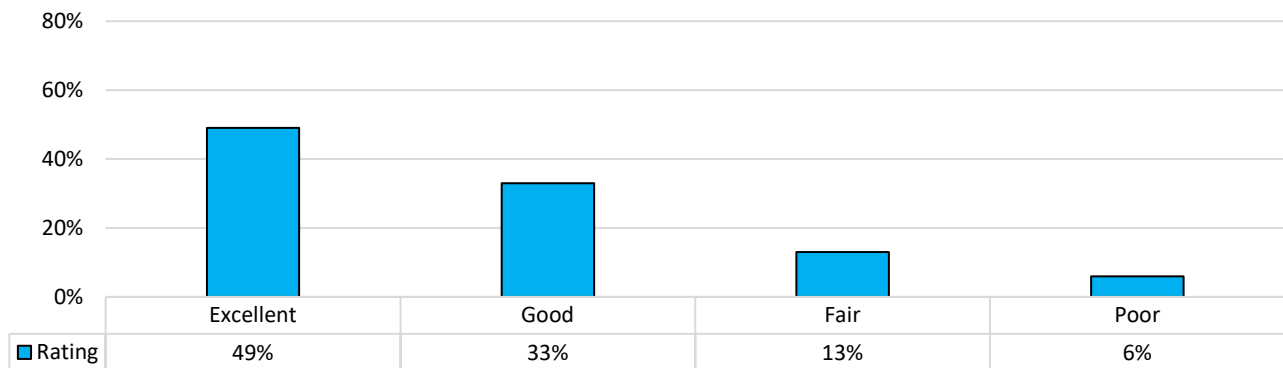
In the 2020 survey, the question was posed, “How would you rate the overall quality of services provided by the Senior Service Division / Council on Aging, which includes social / recreational programming, nursing services, transportation services and clinical social work?” More than 90% of residents responded that services provided by Senior Services were “Excellent” or “Good” since 2014.

**Rating of Services provided by Senior Services**



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

**Rating of Services provided by Senior Services during Pandemic**



# Human Services

## FY24 Goals

### Library

- Wrap up a year long celebration of the Library’s sesquicentennial anniversary, with a re-dedication event planned for October 1, 2023, in collaboration with the Selectboard, Town Manager, Library Corporation, Friends of the Library and Library Committee.
- Work with the Library Committee to update the Library’s Long-Range Plan and annual action plan.
- Continue to collaborate with the Library Corporation and the Friends of the Concord Free Public Library on programmatic initiatives such as a new speaker series in the Goodwin Forum and the Concord Festival of Authors.
- Continue to implement the recommendations outlined in the Library Corporation’s Sustainability Plan.
- Open The Workshop, the Library’s new makerspace designed to let Concord residents get hands-on experience with 3D printing, laser cutting, sublimation printing, sewing, embroidering, A/V editing, and more.
- Curate and host an art exhibit in collaboration with the Concord Museum, showcasing the holdings of Special collections and celebrating the Library’s 150th Anniversary.
- Relaunch a more robust Library of Things collection that will provide opportunities for patrons to take learning opportunities home in the form of non-traditional items.
- Evaluate layout and organization of library collections to better serve library users.

### Senior Services (Council on Aging)

- Offer new and varied exercise programs to encourage physical activity.
- Support and promote volunteer opportunities for seniors.
- Collaborate with Town departments, non-profit partners and outside resources to identify and address the community’s changing needs and gaps as they relate to our senior population.
- Survey the impact of age discrimination on seniors in Town.
- Endorse projects and programs that support and enable the inclusion of senior voices.
- Participate in town-wide public health focus group(s) to help identify, assess, and address post-pandemic community needs of Concord’s current and future aging population, including mental health issues, wellness needs, substance misuse/abuse, public safety, etc.

# Human Services

## Long-Term Plans

### Library

- ⇒ Collaborate with the Library Corporation and the Friends of the Concord Free Public Library on programmatic initiatives such as the speaker series for the Goodwin Forum, Concord Festival of Authors, and Diversity, Equity, and Inclusion.
- ⇒ Work with the community, Town, Schools, Library Corporation, Library Committee, and Friends of the Library to incorporate diversity, equity, and inclusion priorities into the library's Long-Range Plan and operations.
- ⇒ In close collaboration with community partners and the Library Corporation, implement recommendations outlined in the Library Corporation's Sustainability Plan.
- ⇒ Identify ways to bring Special Collections to a broader audience within the community such as working with Concord Public Schools to explore ways to integrate local primary source material into the school curriculum.
- ⇒ Support the Town 250th Committee by connecting members with appropriate Library resources.
- ⇒ Plan special activities and programs at the Library in honor of the 250th anniversary of the historic battles of Concord and Lexington in 2025.

# Human Services

## Personnel Summary

| Human Services                         | FY23<br>FTE  | FY23<br>Budgeted    | FY24<br>FTE  | FY24<br>Recommended | FTE          | Δ                  | \$ |
|--|--------------|---------------------|--------------|---------------------|--------------|--------------------|----|
| <b>No. Division</b>                    |              |                     |              |                     |              |                    |    |
| 5a Library                             | 31.38        | \$ 2,063,199        | 31.38        | \$ 2,204,151        | 0.00         | \$ 140,952         |    |
| 5b1 Senior Services Administration     | 10.76        | 684,545             | 10.86        | 694,548             | 0.10         | 10,003             |    |
| 5b2 Harvey Wheeler Community Center    | 1.00         | 58,534              | 1.00         | 56,001              | 0.00         | (2,533)            |    |
| 5c1 Recreation Services Administration | 1.00         | 119,147             | 0.00         | -                   | -1.00        | (119,147)          |    |
| 5c2 Hunt Recreation Center             | 1.00         | 62,160              | 0.00         | -                   | -1.00        | (62,160)           |    |
| 5d Human Services Administration       | 1.00         | 93,957              | 1.00         | 93,960              | 0.00         | 3                  |    |
| 5e Veterans Services                   | 0.49         | 35,322              | 0.46         | 33,491              | -0.03        | (1,831)            |    |
| 5f Ceremonies & Celebrations           | 0.00         | -                   | 0.00         | -                   | 0.00         | -                  |    |
| <b>Human Services Total</b>            | <b>46.62</b> | <b>\$ 3,116,864</b> | <b>44.70</b> | <b>\$ 3,082,152</b> | <b>-1.93</b> | <b>\$ (34,713)</b> |    |

# Human Services – Library

## FY24 Budget Highlights

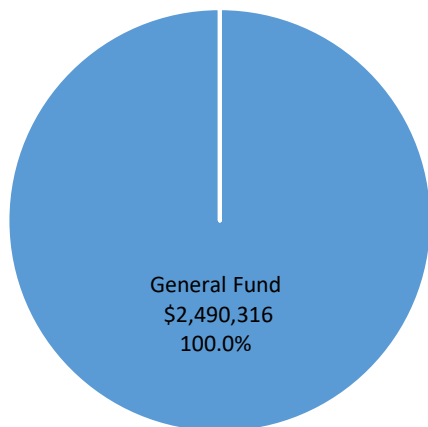
The FY24 Library total operating appropriation is proposed to increase by 12.7% or \$279,687 compared to FY23. Personnel Services is proposed to include union salary and wage increases for the fiscal year. The budget also proposes the transfer of utility related resources to Facilities Administration. In addition, it is also proposed to include \$15,000 in capital outlay to support computer equipment upgrades. The General Fund is proposed to support 100.0% or \$2,490,316 of planned expenditures.

## Division Financial Overview

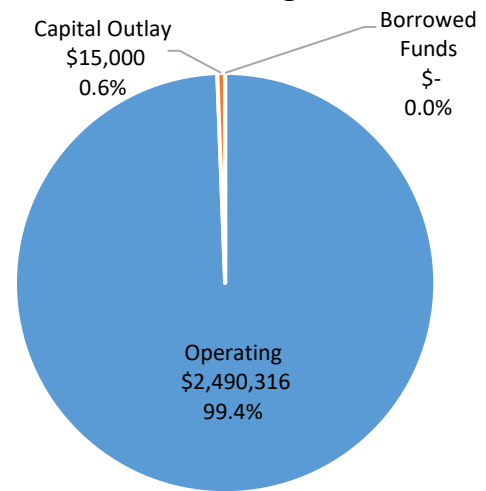
|                                | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Requested   | FY24<br>Recommended |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Library</b>                 |                     |                     |                     |                     |                     |
| <b>Operating</b>               |                     |                     |                     |                     |                     |
| Personnel Services             | \$ 1,445,621        | \$ 1,603,847        | \$ 2,063,199        | \$ 2,204,673        | \$ 2,204,151        |
| Purchased Services             | 150,612             | 119,713             | 82,685              | 137,811             | 137,811             |
| Supplies                       | 174,489             | 206,598             | 156,300             | 171,508             | 171,508             |
| Other Charges                  | 295                 | 29,267              | 2,473               | 2,846               | 2,846               |
| Less: Direct Pay               | -                   | (26,000)            | (94,028)            | (26,000)            | (26,000)            |
| <b>Subtotal</b>                | <b>\$ 1,771,017</b> | <b>\$ 1,933,425</b> | <b>\$ 2,210,629</b> | <b>\$ 2,490,838</b> | <b>\$ 2,490,316</b> |
| <b>Total Operating Expense</b> | <b>\$ 1,771,017</b> | <b>\$ 1,933,425</b> | <b>\$ 2,210,629</b> | <b>\$ 2,490,838</b> | <b>\$ 2,490,316</b> |
| <b>Capital</b>                 |                     |                     |                     |                     |                     |
| Capital Outlay                 | \$ 23,127           | \$ 34,112           | \$ -                | \$ 15,000           | \$ 15,000           |
| Borrowed Funds                 | -                   | -                   | -                   | -                   | -                   |
| <b>Subtotal</b>                | <b>\$ 23,127</b>    | <b>\$ 34,112</b>    | <b>\$ -</b>         | <b>\$ 15,000</b>    | <b>\$ 15,000</b>    |
| <b>Total Division Expense</b>  | <b>\$ 1,794,143</b> | <b>\$ 1,967,536</b> | <b>\$ 2,210,629</b> | <b>\$ 2,505,838</b> | <b>\$ 2,505,316</b> |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Human Services – Senior Services Administration

## FY24 Budget Highlights

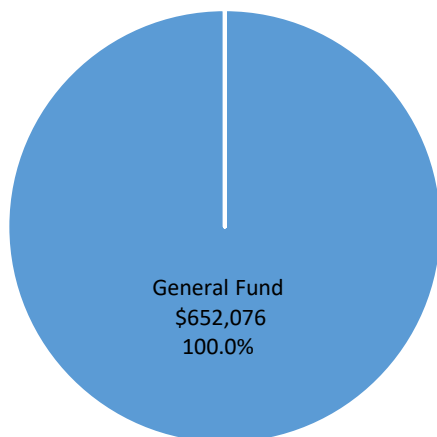
The FY24 Senior Services Administration total operating appropriation is proposed to increase by 3.1% or \$19,614 compared to FY23. Personnel services are proposed to increase by \$10,003 to increase the Social Services Supervisor’s hours to full time and to bring salary and wage rates closer to market value. The budget also proposes increases in purchased services, supplies, and other charges totaling \$10,965. The General Fund is proposed to support 100.0% or \$652,076 of planned expenditures with \$97,367 in grant and donation funding to support direct pay expenses.

## Division Financial Overview

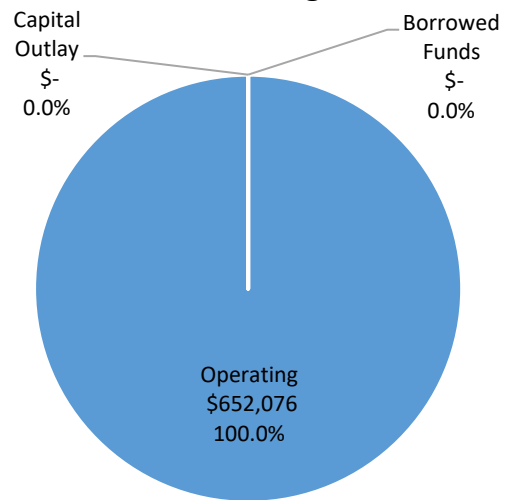
|  | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Senior Services Administration</b>            |                   |                   |                   |                   |                     |
| <b>Operating</b>                                 |                   |                   |                   |                   |                     |
| Personnel Services                               | \$ 471,216        | \$ 552,471        | \$ 684,545        | \$ 694,548        | \$ 694,548          |
| Purchased Services                               | 14,722            | 17,336            | 19,000            | 22,245            | 22,245              |
| Supplies   | 9,303             | 16,533            | 19,900            | 27,187            | 27,180              |
| Other Charges                                    | 1,065             | 2,448             | 5,030             | 5,470             | 5,470               |
| <i>Less: Direct Pay (Grants &amp; Donations)</i> | -                 | (95,735)          | (96,013)          | (97,367)          | (97,367)            |
| <b>Subtotal</b>                                  | <b>\$ 496,306</b> | <b>\$ 493,053</b> | <b>\$ 632,462</b> | <b>\$ 652,083</b> | <b>\$ 652,076</b>   |
| <b>Total Operating Expense</b>                   | <b>\$ 496,306</b> | <b>\$ 493,053</b> | <b>\$ 632,462</b> | <b>\$ 652,083</b> | <b>\$ 652,076</b>   |
| <b>Capital</b>                                   |                   |                   |                   |                   |                     |
| Capital Outlay                                   | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                                   | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>                    | <b>\$ 496,306</b> | <b>\$ 493,053</b> | <b>\$ 632,462</b> | <b>\$ 652,083</b> | <b>\$ 652,076</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Human Services – Harvey Wheeler Community Center

## FY24 Budget Highlights

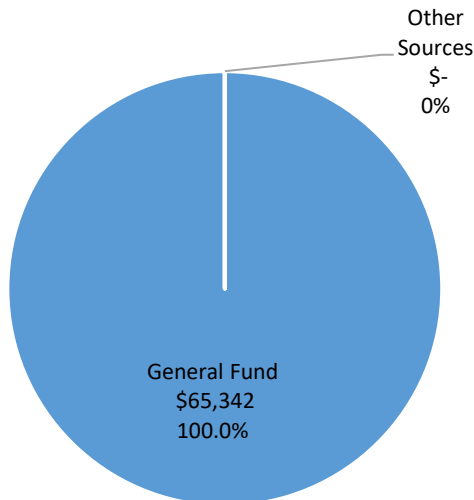
The FY24 Harvey Wheeler Community Center total operating appropriation is proposed to decrease by 4.6% or \$3,151 compared to FY23. The building houses the Senior Services Administration as well as Concord Recreation’s Carousel pre-school and after-school programs. The proposed budget includes minor decrease in Personnel Services due to overtime savings and smaller Purchased Services savings. The budget also proposes to transfer funding to Facilities Administration to support the centralization and consolidation of resources. The General Fund is proposed to support 100.0% or \$65,342 of planned expenditures.

## Division Financial Overview

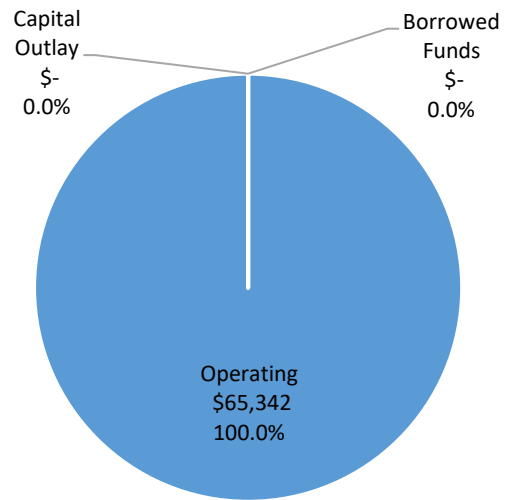
|  | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Requested | FY24<br>Recommended |
|--|------------------|------------------|------------------|-------------------|---------------------|
| <b>Harvey Wheeler Community Center</b> |                  |                  |                  |                   |                     |
| <b>Operating</b>                       |                  |                  |                  |                   |                     |
| Personnel Services                     | \$ 51,205        | \$ 53,862        | \$ 58,534        | \$ 56,001         | \$ 56,001           |
| Purchased Services                     | 2,109            | 3,932            | 9,709            | 9,041             | 9,041               |
| Supplies                               | -                | -                | 250              | 300               | 300                 |
| Other Charges                          | -                | -                | -                | -                 | -                   |
| <b>Subtotal</b>                        | <b>\$ 53,314</b> | <b>\$ 57,795</b> | <b>\$ 68,493</b> | <b>\$ 65,342</b>  | <b>\$ 65,342</b>    |
| <b>Total Operating Expense</b>         | <b>\$ 53,314</b> | <b>\$ 57,795</b> | <b>\$ 68,493</b> | <b>\$ 65,342</b>  | <b>\$ 65,342</b>    |
| <b>Capital</b>                         |                  |                  |                  |                   |                     |
| Capital Outlay                         | \$ -             | \$ -             | \$ -             | \$ -              | \$ -                |
| Borrowed Funds                         | -                | -                | -                | -                 | -                   |
| <b>Subtotal</b>                        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>          | <b>\$ 53,314</b> | <b>\$ 57,795</b> | <b>\$ 68,493</b> | <b>\$ 65,342</b>  | <b>\$ 65,342</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Human Services – Recreation Administration

## FY24 Budget Highlights

The FY24 Recreation Administration total operating appropriation containing the salary for the Director of Recreation is proposed to be transferred to Recreation Revolving Fund within the enterprise budgets. See the Town Manager’s Enterprise Budget Book for additional information.

## Division Financial Overview

|   | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Requested | FY24<br>Recommended |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Recreation Services Administration</b> |                   |                   |                   |                   |                     |
| <b><u>Operating</u></b>                   |                   |                   |                   |                   |                     |
| Personnel Services                        | \$ 117,216        | \$ 113,252        | \$ 119,147        | \$ 120,303        | \$ -                |
| Purchased Services                        | 1,134             | -                 | -                 | -                 | -                   |
| Supplies                                  | -                 | -                 | -                 | -                 | -                   |
| Other Charges                             | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                           | <b>\$ 118,350</b> | <b>\$ 113,252</b> | <b>\$ 119,147</b> | <b>\$ 120,303</b> | <b>\$ -</b>         |
| <b>Total Operating Expense</b>            | <b>\$ 118,350</b> | <b>\$ 113,252</b> | <b>\$ 119,147</b> | <b>\$ 120,303</b> | <b>\$ -</b>         |
| <b><u>Capital</u></b>                     |                   |                   |                   |                   |                     |
| Capital Outlay                            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                            | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                           | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>             | <b>\$ 118,350</b> | <b>\$ 113,252</b> | <b>\$ 119,147</b> | <b>\$ 120,303</b> | <b>\$ -</b>         |

## Division Funding Sources

### FY24 Operating Funding Sources

General Fund  
\$-  
0.0%

### FY24 Total Funding Sources

|                |           |                |
|----------------|-----------|----------------|
| Capital Outlay | Operating | Borrowed Funds |
| \$-            | \$-       | \$-            |
| 0.0%           | 0.0%      | 0.0%           |

# Human Services – Hunt Recreation Center

## FY24 Budget Highlights

The FY24 Hunt Recreation Center total operating appropriation containing the wages for a Building Maintenance Custodian and Purchased Services need to operate the building is proposed to be transferred to Recreation Revolving Fund within the enterprise budgets. See the Town Manager’s Enterprise Budget Book for additional information.

## Division Financial Overview

|                                | FY21<br>Actual    | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------|-------------------|------------------|------------------|-------------------|---------------------|
| <b>Hunt Recreation Center</b>  |                   |                  |                  |                   |                     |
| <b>Operating</b>               |                   |                  |                  |                   |                     |
| Personnel Services             | \$ 58,404         | \$ 60,364        | \$ 62,160        | \$ 62,160         | \$ -                |
| Purchased Services             | 40,490            | 30,259           | 32,760           | 47,798            | -                   |
| Supplies                       | 1,467             | 1,455            | -                | -                 | -                   |
| Other Charges                  | -                 | -                | -                | -                 | -                   |
| 55 Church Street               | -                 | -                | -                | -                 | -                   |
| Rideout Fieldhouse             | 5,167             | 244              | -                | -                 | -                   |
| 105 Everett                    | -                 | -                | 250              | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ 105,529</b> | <b>\$ 92,322</b> | <b>\$ 95,170</b> | <b>\$ 109,958</b> | <b>\$ -</b>         |
| <b>Total Operating Expense</b> | <b>\$ 105,529</b> | <b>\$ 92,322</b> | <b>\$ 95,170</b> | <b>\$ 109,958</b> | <b>\$ -</b>         |
| <b>Capital</b>                 |                   |                  |                  |                   |                     |
| Capital Outlay                 | \$ -              | \$ -             | \$ -             | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                | -                | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 105,529</b> | <b>\$ 92,322</b> | <b>\$ 95,170</b> | <b>\$ 109,958</b> | <b>\$ -</b>         |

## Division Funding Sources

### FY24 Operating Funding Sources

### FY24 Total Funding Sources

General Fund  
\$-  
0.0%

Capital  
Outlay  
\$-  
0%

Operating  
\$-  
0%

Borrowed  
Funds  
\$-  
0%

# Human Services – Human Services Administration

## FY24 Budget Highlights

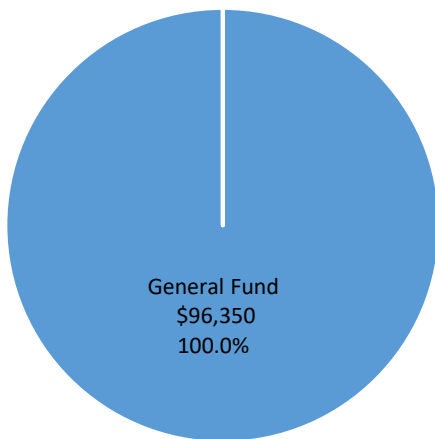
The FY24 Human Services total operating appropriation is proposed to increase by less than 0.1% or \$3 compared to FY23. The proposed budget includes the Community Services Coordinator position as well as supporting non-personnel expenditures funding. The General Fund is proposed to support 100.0% or \$96,350 of planned expenditures.

## Division Financial Overview

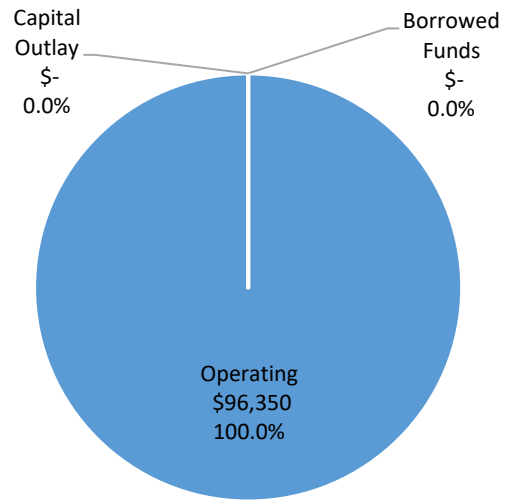
|                                      | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------------|------------------|------------------|------------------|-------------------|---------------------|
| <b>Human Services Administration</b> |                  |                  |                  |                   |                     |
| <b>Operating</b>                     |                  |                  |                  |                   |                     |
| Personnel Services                   | \$ 70,808        | \$ 80,784        | \$ 93,957        | \$ 93,960         | \$ 93,960           |
| Purchased Services                   | 81               | -                | 1,215            | 1,215             | 1,215               |
| Supplies                             | 433              | 274              | 250              | 250               | 250                 |
| Other Charges                        | 236              | 236              | 925              | 925               | 925                 |
| <b>Subtotal</b>                      | <b>\$ 71,558</b> | <b>\$ 81,293</b> | <b>\$ 96,347</b> | <b>\$ 96,350</b>  | <b>\$ 96,350</b>    |
| <b>Total Operating Expense</b>       | <b>\$ 71,558</b> | <b>\$ 81,293</b> | <b>\$ 96,347</b> | <b>\$ 96,350</b>  | <b>\$ 96,350</b>    |
| <b>Capital</b>                       |                  |                  |                  |                   |                     |
| Capital Outlay                       | \$ -             | \$ -             | \$ -             | \$ -              | \$ -                |
| Borrowed Funds                       | -                | -                | -                | -                 | -                   |
| <b>Subtotal</b>                      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>        | <b>\$ 71,558</b> | <b>\$ 81,293</b> | <b>\$ 96,347</b> | <b>\$ 96,350</b>  | <b>\$ 96,350</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Human Services – Veterans Services

## FY24 Budget Highlights

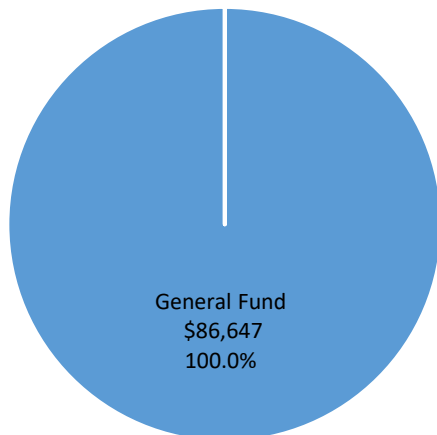
The FY24 Veterans Services total operating appropriation is proposed to increase by 10.1% or \$7,914 compared to FY23. The proposed increase is primarily the result of a change in state mandated benefit payments to qualifying residents. The FY24 budget proposes to fund benefits at \$50,136, an increase of \$8,289 in comparison to FY23. The General Fund is proposed to support 100.0% or \$86,647 of planned expenditures.

## Division Financial Overview

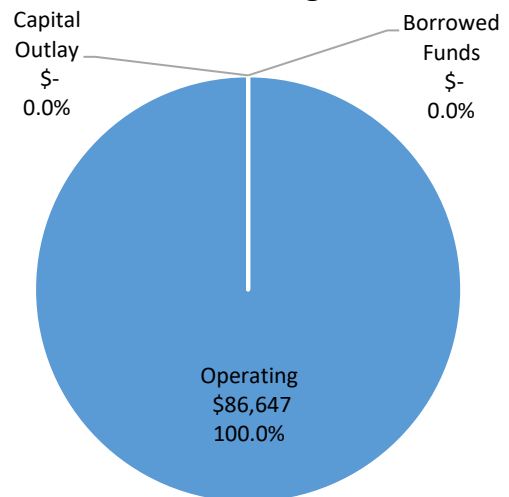
|                                | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------|------------------|------------------|------------------|-------------------|---------------------|
| <b>Veterans Services</b>       |                  |                  |                  |                   |                     |
| <b>Operating</b>               |                  |                  |                  |                   |                     |
| Personnel Services             | \$ 30,848        | \$ 31,326        | \$ 35,322        | \$ 33,491         | \$ 33,491           |
| Purchased Services             | 503              | 2,961            | 1,035            | 2,735             | 2,735               |
| Supplies                       | 182              | 238              | 306              | 200               | 200                 |
| Other Charges                  | 75               | 85               | 225              | 85                | 85                  |
| Veterans' Benefits             | 40,306           | 40,822           | 41,847           | 50,136            | 50,136              |
| <b>Subtotal</b>                | <b>\$ 71,914</b> | <b>\$ 75,431</b> | <b>\$ 78,735</b> | <b>\$ 86,647</b>  | <b>\$ 86,647</b>    |
| <b>Total Operating Expense</b> | <b>\$ 71,914</b> | <b>\$ 75,431</b> | <b>\$ 78,735</b> | <b>\$ 86,647</b>  | <b>\$ 86,647</b>    |
| <b>Capital</b>                 |                  |                  |                  |                   |                     |
| Capital Outlay                 | \$ -             | \$ -             | \$ -             | \$ -              | \$ -                |
| Borrowed Funds                 | -                | -                | -                | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 71,914</b> | <b>\$ 75,431</b> | <b>\$ 78,735</b> | <b>\$ 86,647</b>  | <b>\$ 86,647</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Human Services – Ceremonies & Celebrations

## FY24 Budget Highlights

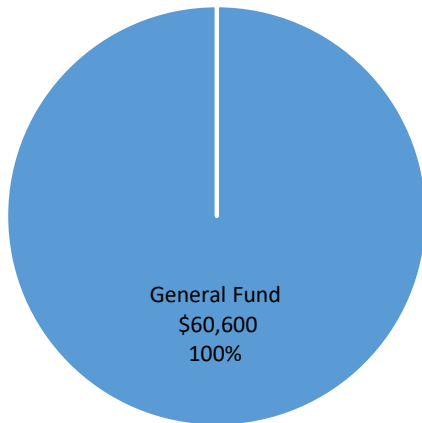
The FY24 Ceremonies and Celebrations total operating appropriation is proposed to increase by 34.8% or \$15,640 compared to FY23 due to savings in public ceremonies funding as well as funding for event related expenses such as band and musician fees, participant refreshments, horse and carriage rentals, etc. Funding for Concord’s 250<sup>th</sup> celebration is also included. The General Fund is proposed to support 100.0% or \$60,600 of planned expenditures.

## Division Financial Overview

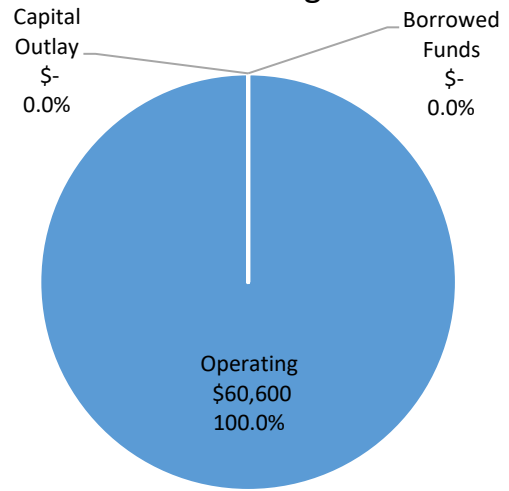
|                                      | FY21<br>Actual  | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Requested | FY24<br>Recommended |
|--------------------------------------|-----------------|------------------|------------------|-------------------|---------------------|
| <b>Ceremonies &amp; Celebrations</b> |                 |                  |                  |                   |                     |
| <b>Operating</b>                     |                 |                  |                  |                   |                     |
| General Services                     | \$ 650          | \$ 1,665         | \$ 3,600         | \$ 3,000          | \$ 3,000            |
| Public Ceremonies                    | 220             | 22,392           | 28,410           | 24,650            | 24,650              |
| Memorial Day Flags                   | -               | -                | 1,500            | 1,500             | 1,500               |
| Street Flags                         | 593             | 1,089            | 1,200            | 1,200             | 1,200               |
| U.N. Day Committee                   | -               | -                | 250              | 250               | 250                 |
| Special Events / Concord 250th       | -               | 8,862            | 10,000           | -                 | 30,000              |
| <b>Subtotal</b>                      | <b>\$ 1,463</b> | <b>\$ 34,008</b> | <b>\$ 44,960</b> | <b>\$ 30,600</b>  | <b>\$ 60,600</b>    |
| <b>Total Operating Expense</b>       | <b>\$ 1,463</b> | <b>\$ 34,008</b> | <b>\$ 44,960</b> | <b>\$ 30,600</b>  | <b>\$ 60,600</b>    |
| <b>Capital</b>                       |                 |                  |                  |                   |                     |
| Capital Outlay                       | \$ -            | \$ -             | \$ -             | \$ -              | \$ -                |
| Borrowed Funds                       | -               | -                | -                | -                 | -                   |
| <b>Subtotal</b>                      | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>        | <b>\$ 1,463</b> | <b>\$ 34,008</b> | <b>\$ 44,960</b> | <b>\$ 30,600</b>  | <b>\$ 60,600</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Human Services – Ceremonies & Celebrations

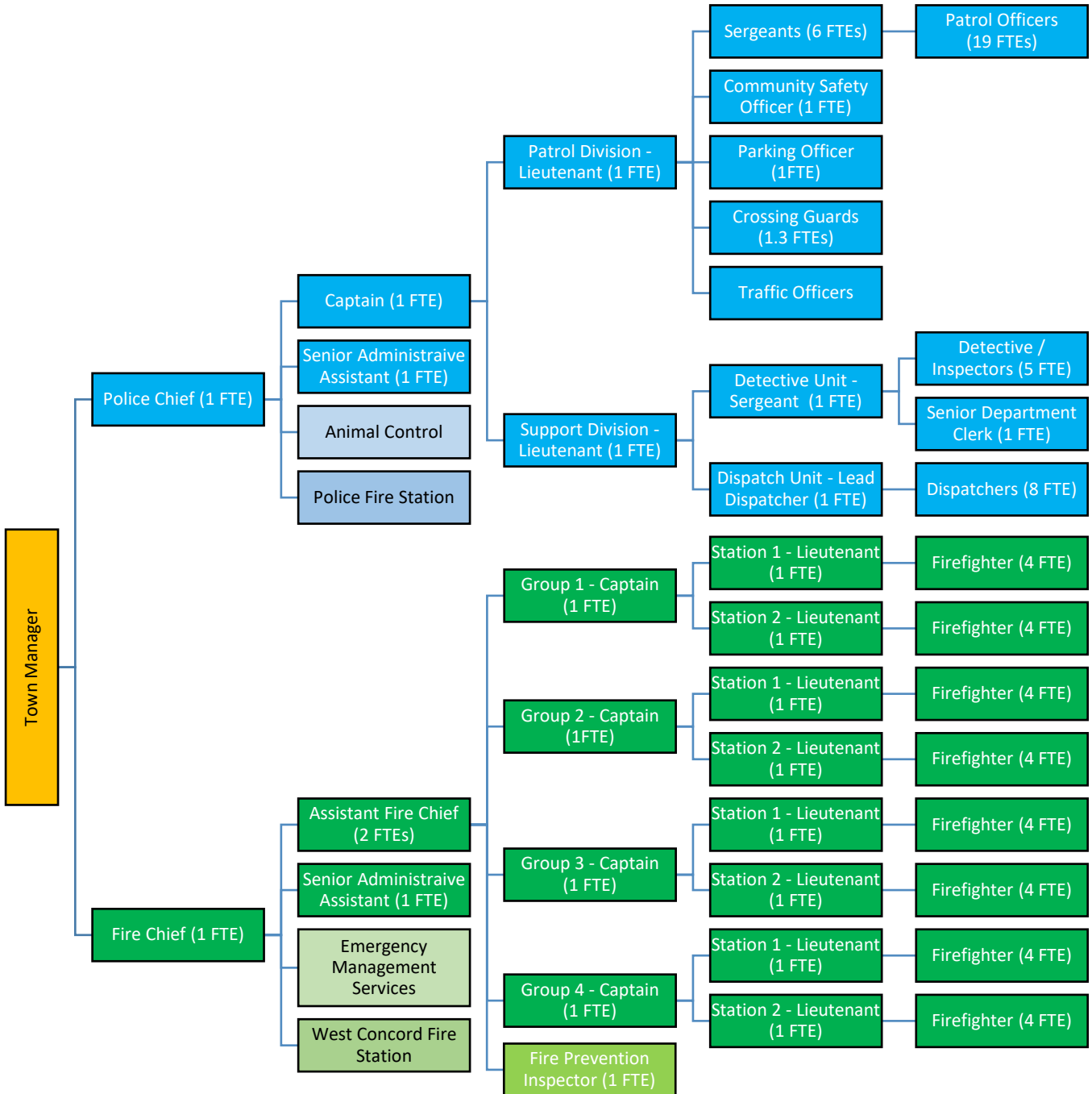
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# Public Safety

## Mission Statement

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

## Organizational Chart



# Public Safety

## Responsibilities

**Police Department:** The primary mission of the Concord Police Department is to deliver exceptional service through community policing. Our fundamental duties are to safeguard lives and property while upholding the constitutional rights of all; guided by integrity, morality, and treating all people with dignity and respect at all times. The Department offers a wide range of services to ensure that residents and visitors are safe and secure by working in partnership with community stakeholders to identify and solve problems. Services include emergency response, preventative patrols, investigations, motor vehicle and parking control/enforcement, school crossing safety, and animal control officer services. For outreach into the community, the Department also utilizes a social worker through a grant to assist with mental health and substance abuse issues, provides crime prevention programs, youth and senior services, Drug Abuse Resistance Education (D.A.R.E), and collaborates with the Domestic Violence Services Network (DVSN) and Communities for Restorative Justice (C4RJ). In addition, the Police Department processes a variety of permits, licenses, and applications. Located at the Police Fire Station, the Public Safety Communications Center (Dispatch Center) is responsible for receiving all 911 calls and dispatching all of the Town's public safety calls for service and is often the contact for other Town services during non-business hours.

**Animal Control:** The Animal Control Division funds the contracting of services with a private vendor to provide 24-hour animal control services. This includes enforcing State statutes and Town bylaws, assisting with any legal proceedings associated with animal control duties, responding to complaints, transport and shelter detained dogs, educating the community on all animal matters, and maintaining records of each animal in the Animal Control Officer's custody.

**Police Fire Station:** The Police Fire Station is located at 209 (Fire Department) / 219 (Police Department) Walden Street and used by approximately 80 police and fire employees on a rotating basis twenty-four hours a day, seven days-a-week. On the Police side, the Dispatch Center is on the first floor along with the booking area, lockup, sally port, and report writing areas. The second-floor houses administrative offices, locker rooms, property room and records. A multi-purpose room on the third floor is used as the Town's Emergency Operations Center, Public Safety training and by Town boards and community organizations. The Fireside garage houses a ladder truck, pumper engines, and ambulances. The second floor has administrative offices and living quarters. Located on the third floor is a conference room and additional administrative support office.

**Fire Department:** The primary mission of the Fire Department is to make Concord a safe place to live, work and visit. As an all-hazards fire department, we fulfill our mission by providing services that include emergency response, public education, and fire prevention services. Emergency responses include rescue; fire suppression; emergency medical response; hazardous materials response; technical rescue services which include but not limited to confined space, high angle, trench, and collapse rescue; dive rescue; ice rescue; and search and rescue. The Department is part of a robust mutual network; Massachusetts is divided into 15 fire districts and Concord is a member of Fire District 14 along with 22 other cities and towns. That district affiliation along with mutual aid resource agreements with our neighbors, some of which are in other districts, ensure that we have the resources available to fulfill the response part our mission. Fire prevention services include the review of construction plans for compliance with fire alarm and fire sprinkler requirements, inspectional services of construction, fire suppression systems, school inspections, hotel / motel inspections, medical facility, correctional facility, residential fire alarm inspections upon request and residential fire alarm inspection required by law for a real estate transaction. Public education services include staff teaching a fire safety curriculum in the public schools; as part of the Massachusetts Department of Fire Services (DFS) Student Awareness of Fire Education (SAFE) program, the department receives grant funding each year to facilitate this service. The department also

# Public Safety

participates in a DFS program for senior citizens; Senior SAFE provides funding for education about fire safety and provide the department with resources to assist seniors in need with smoke and carbon monoxide detectors and aid in the installation. The department is often the first to identify people at risk or in need of social services and makes referrals to ensure that appropriate help is available.

**Emergency Management Services:** The Emergency Management Division is responsible for the operation of the Town’s Emergency Operation Center (EOC) and coordinates communication and response to townwide emergencies. Emergency Management maintains and continually updates the town’s Comprehensive Emergency Plan. The Town of Concord is also part of the Mystic Valley Regional Emergency Planning Committee which is a source of training, and assistance with compliance the federal laws applicable to Emergency Management and Hazardous Materials.

**West Concord Fire Station:** Situated at 1201 Main Street, the West Concord Fire Station is staffed around the clock by 1 Lieutenant and 4 firefighters to run a fire engine, brush truck, and ambulance.

# Public Safety

## Overview

The Town's Public Safety is under the direction of the Police Chief and Fire Chief who are responsible for the maintenance and preservation of the health and safety of residents and visitors and protecting their property. The Concord Police Department works to protect the lives and property by justly enforcing the law. The Concord Fire Department protects lives and property by providing rapid and effective fire, rescue, and emergency medical services to the community.

Appointed by the Town Manager, the Police Chief is in charge of the Police Department, Animal Control, and Police Fire Station. Also appointed by the Town Manager, the Fire Chief manages the Fire Department, Emergency Management Services, and West Concord Fire Station.

## FY22 Accomplishments

### Police Department

- ☑ Received Integrating Communications Assessment and Tactics (ICAT) Training.
- ☑ Secured equipment to enhance Officer safety in the event of encountering volatile situations.
- ☑ Awarded Support & Incentive Grant and Training Grant from the State 911 Department
- ☑ All Officers met or exceeded the standards for certification set by the Massachusetts Peace Officer Standards and Training Commission that was created by an act of the legislature and signed by the Governor.
- ☑ As the result of an assessment of the Department's policies and procedures by the Massachusetts Police Accreditation Commission (MPAC), the Department was awarded state accreditation.
- ☑ All Officers continue to receive Crisis Intervention Training to assist people who are experiencing a mental health crisis.
- ☑ Continued to purchase and increase the number of hybrid vehicles in the Department's fleet.
- ☑ Continued to introduce electric vehicles into the Department's fleet.
- ☑ Acquired new technology to assist in locating missing persons.
- ☑ Continued training officers on less-lethal options equipment.

### Animal Control

- ☑ Maintained responsive delivery of services via contracted services.

### Police Fire Station

- ☑ HVAC and air purifier improvements.

### Fire Department

- ☑ All department members completed training to respond to an active threat working as a rescue task force alongside law enforcement.
- ☑ Began the procurement of replacement portable radios that will enhance firefighter safety and fireground accountability. This is possible because of a successful federal grant application.
- ☑ Upgraded the department's breathing air compressor. This is the equipment used to refill self-contained breathing apparatus bottles.
- ☑ Worked with the Health Division to procure and distribute Covid-19 test kits at town functions.
- ☑ Provided COVID-19 testing service for Town employees to aid in keeping the town's operations in service.

# Public Safety

## Emergency Management Services

- Facilitated the updating of the town's Hazard Mitigation Plan (HMP).
- Continue to administer FEMA public assistance grants and reimbursement processes for the Town in relation the Presidential Pandemic Disaster Declaration.

## West Concord Fire Station

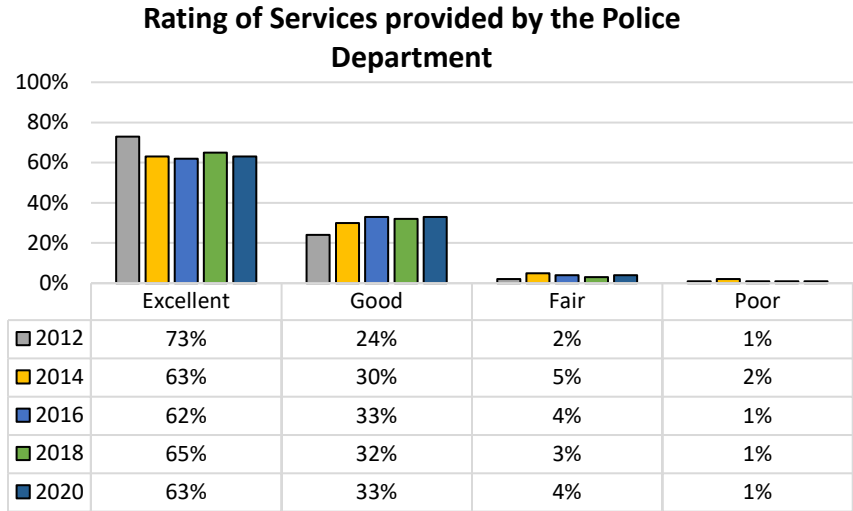
- Repurposed a room on the first floor to use as a gym.

# Public Safety

## Performance

### Police Department

The Town’s biennial Citizen Survey posed the following question about the Police Department, “How would you rate the overall quality of services provided by the Concord Police Department, which provides Police services, as well as Community Policing programs, School Resource Officer initiatives, and 911 Dispatching?” As shown in the chart below, the majority of residents said that services provided by the Police Department were either “Excellent” or “Good”, and this trend has been stable over the past five surveys. The 2020 survey reported that 63% of respondents said services were “Excellent” and 33% said services were “Good”.



In addition to survey data, the Concord Police Department also tracks and maintains records through incident reports. In CY2022, 42,946 items were logged. Below is a chart that breaks down a portion of those incidents.

### CY2022 Incidents Report

| Type                                 |               |
|--------------------------------------|---------------|
| Arrests (various)                    | 105           |
| Summons                              | 283           |
| Assaults                             | 19            |
| Suspicious Activity                  | 515           |
| Motor Vehicle Crashes                | 527           |
| Motor Vehicle Stops                  | 6,108         |
| Motor Vehicle vs. Deer               | 35            |
| Operating Under the Influence        | 43            |
| Protective Custody                   | 4             |
| Traffic Citations                    | 5,709         |
| Criminal Traffic Summons             | 329           |
| Larceny Investigations               | 175           |
| Domestic Violence Investigations     | 63            |
| Narcotics, Drug Investigations       | 4             |
| Medical Assists                      | 1,787         |
| Animal Control                       | 311           |
| Vandalism Complaints                 | 31            |
| Alarms-Commercial/Residential        | 745           |
| Breaking and Entering Investigations | 12            |
| <b>Total Log Items</b>               | <b>42,946</b> |

# Public Safety

## Animal Control

As part of Concord’s requirement per M.G.L. to employ an Animal Control Officer, the Town utilizes a private vendor to deliver services via contract. Based on data collected by the private vendor, a total of 278 calls were made regarding animal issues during CY2022.

TOWN OF CONCORD  
ANIMAL CONTROL ANNUAL SUMMARY REPORT  
JANUARY 1, 2022 - DECEMBER 31, 2022

| Type                              | 2022       |
|-----------------------------------|------------|
| Complaint Calls                   | 46         |
| Lost Dog                          | 33         |
| Lost Cat                          | 12         |
| Other Cat Related                 | 15         |
| Wildlife                          | 83         |
| Misc. Calls                       | 58         |
| Pickups                           | 4          |
| Human/Animal-Animal Bite          | 13         |
| Quarantine Orders Issued/Released | 10         |
| Submittals to State Lab           | 3          |
| Kennels Inspected                 | 1          |
| <b>Total Calls</b>                | <b>278</b> |

## Fire Department

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

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

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

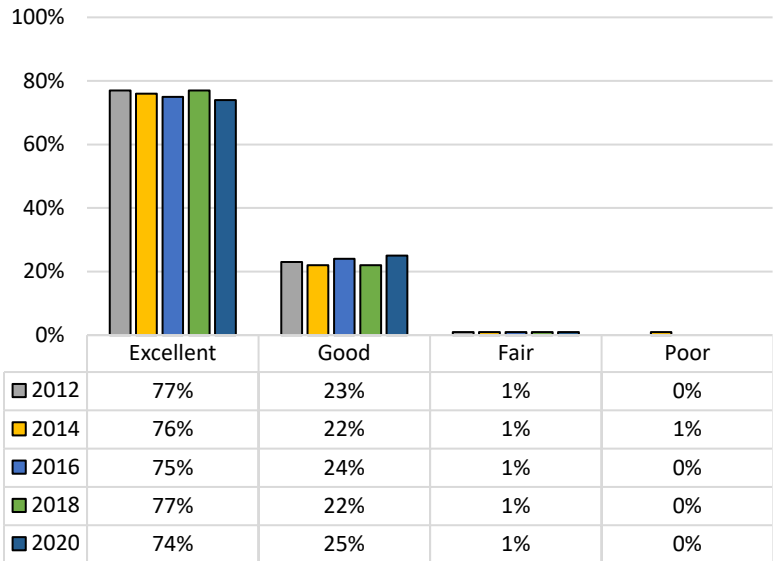
The Fire Department works with a number of partners to ensure that services are delivered. Through our association with Massachusetts Fire District 14, we have access to and participate on teams that include technical rescue; dive rescue; fire investigation; emergency communications support and preplanned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

# Public Safety

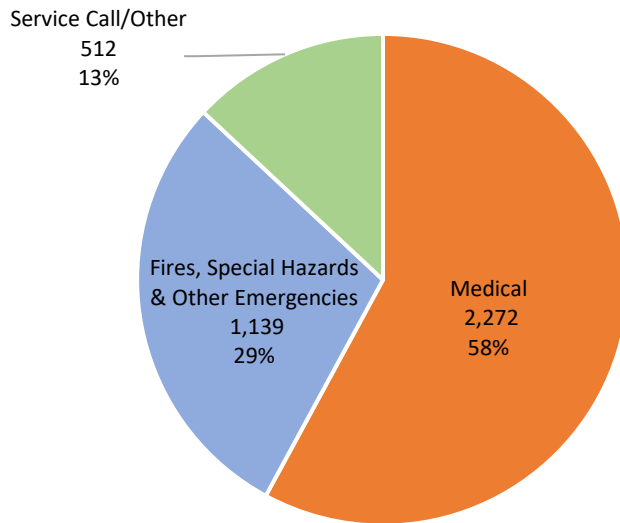
The Town’s biennial survey asked residents to rate the services provided by the Fire Department. The following question was asked, “How would you rate the overall quality of services provided by the Concord Fire Department, which provides Fire as well as Emergency Ambulance Service?” Almost three-quarters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

Concord also tracks data relate to emergency responses. In CY2022, the Fire Department responded to 3,952 calls. Sixty percent were related to “Medical” calls. Forty percent were in the category “Fires, Special Hazards, and Other Emergencies”, and “Service and Other Calls” at accounted for the final thirteen percent.

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



**CFD Emergency Response Calls CY2022**

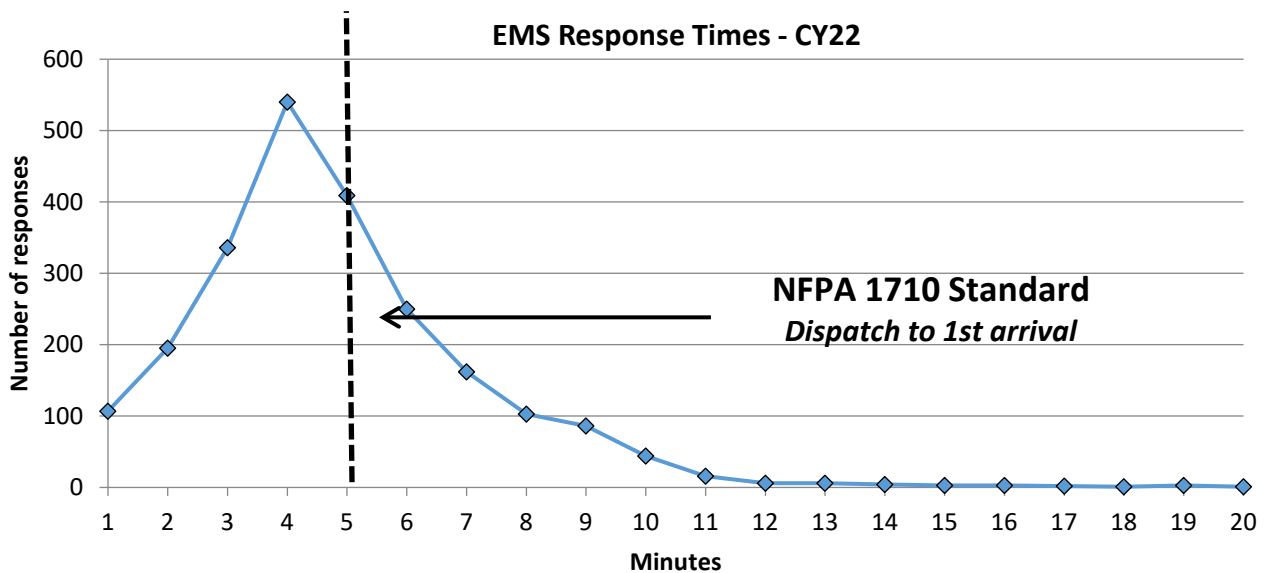
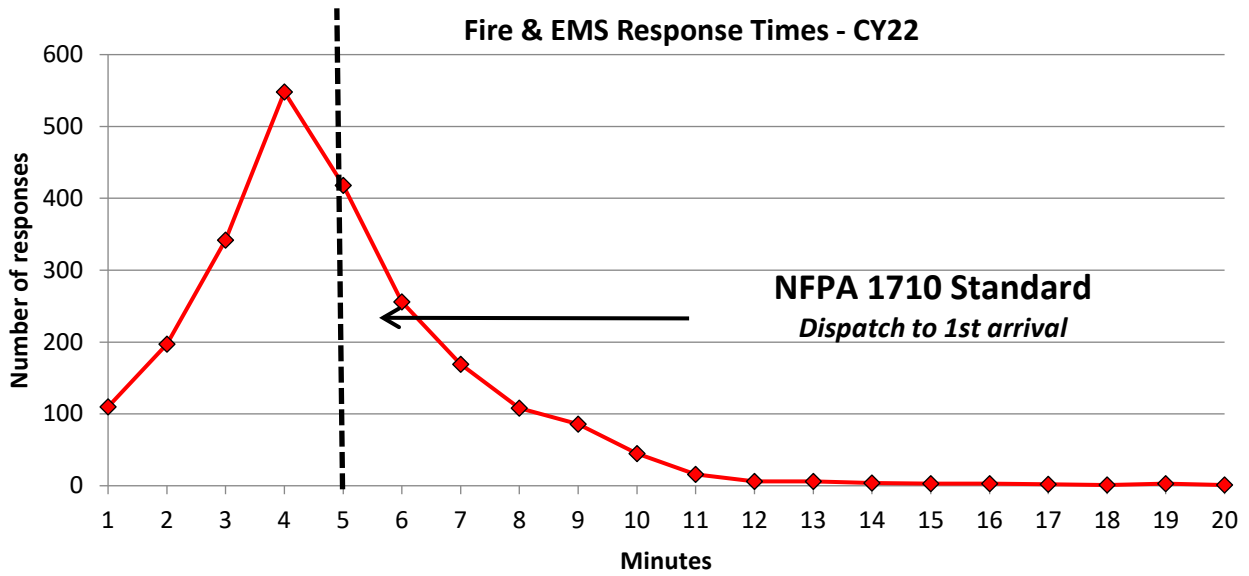


In order to measure the Concord Fire Department’s responsiveness to fire and medical emergencies, the Department tracks internal data throughout the fiscal and calendar years.

Each year, the Department aims to have the first fire or medical responders at the emergency scene within 6 minutes 90% of the time. Benchmarks from the National Fire Protection Association (NFPA) indicate that responsive departments must meet or exceed this goal.

# Public Safety

Concord’s median fire and emergency medical services response time is 3.93 minutes, with an average response time of 4.33 minutes. The charts below break down all the emergency responses from CY2022.



## Emergency Management Services

The mission of Emergency Management Services is to operate and maintain the emergency management system at the highest level of preparedness; maintain and operate the town’s emergency operation center and coordinate response and communication between town departments, state, federal and other agencies during an emergency.

## West Concord Fire Station

The West Concord Fire Station is staffed twenty-four hours a day by a team that includes one lieutenant and four firefighters. They staff an engine company and an ambulance. The primary response area for this station is most properties on the west side of Route 2.

# Public Safety

## FY24 Goals

### Police Department

- To initiate additional community policing initiatives.
- Fully implement Professional Standards Software.
- Continue to work with the Town Manager to implement recommendations from the facilities study to replace the current Public Safety building.
- Attain accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- Continue reducing fraud related crimes while identifying and assisting with successful prosecutions.
- Continue traffic enforcement initiatives throughout Concord while working with the Traffic Advisory Committee.
- Replace or improve department (RMS) Records Management System.

### Fire Department

- Maintain readiness through high quality training.
- Continue to expand our fire prevention inspection program.
- Improve awareness of CPR and other life-saving techniques through public education.
- Conduct study to determine if our ambulance service should advance to the Advanced Life Support (ALS) level.

### Emergency Management

- Continue to develop Emergency Operations Center model.
- Improve EOC technology.
- Conduct EOC trainings.
- Work with the Sustainability Director to update the Town's hazard mitigation plan.

# Public Safety

## Long-Term Plans

### Police Department

- ⇒ Replace the current Police Fire Station with a contemporary facility to meet the needs of the Department and community.
- ⇒ Continue recruiting, hiring, and retaining qualified candidates.

### Fire Department

- ⇒ Replace the current Fire Police Station with a facility that meets the needs of the community, the employees, and is appropriately designed with recruitment, retention and DEIB in mind.

# Public Safety

## Personnel Summary

| Public Safety              |                           | FY23         | FY23                 | FY24         | FY24                 | Δ           |                   |
|----------------------------|---------------------------|--------------|----------------------|--------------|----------------------|-------------|-------------------|
|                            |                           | FTE          | Budgeted             | FTE          | Recommended          | FTE         | \$                |
| <b>No.</b>                 | <b>Division</b>           |              |                      |              |                      |             |                   |
| 6a                         | Police                    | 48.30        | \$ 4,905,060         | 49.03        | \$ 4,968,020         | 0.73        | \$ 62,960         |
| 6b                         | Animal Control            | 0.00         | -                    | 0.00         | -                    | 0.00        | -                 |
| 6c                         | Public Safety Building    | 0.00         | 5,000                | 0.00         | -                    | 0.00        | (5,000)           |
| 6d                         | Fire                      | 49.04        | 5,739,089            | 50.04        | 6,291,987            | 1.00        | 552,898           |
| 6e                         | Emergency Management      | 0.00         | -                    | 0.00         | -                    | 0.00        | -                 |
| 6f                         | West Concord Fire Station | 0.00         | -                    | 0.00         | -                    | 0.00        | -                 |
| <b>Public Safety Total</b> |                           | <b>97.34</b> | <b>\$ 10,649,149</b> | <b>99.07</b> | <b>\$ 11,260,007</b> | <b>1.73</b> | <b>\$ 610,858</b> |

# Public Safety – Police Department

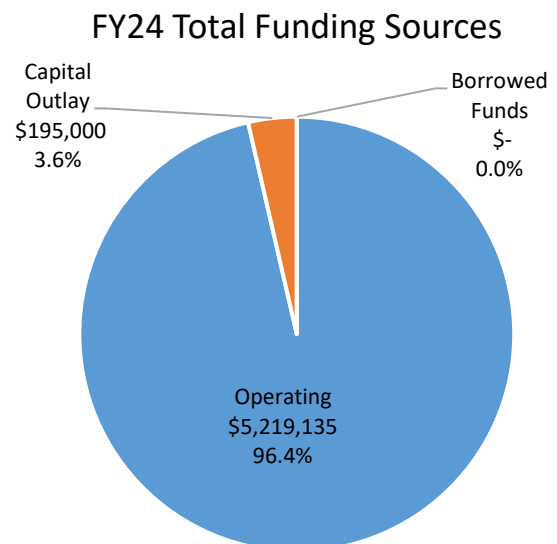
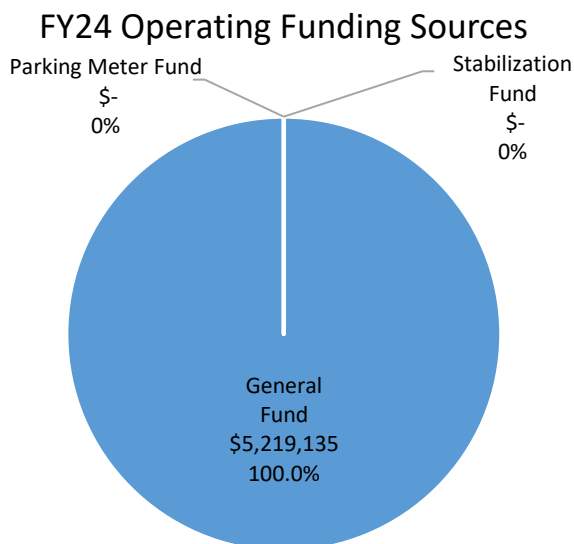
## FY24 Budget Highlights

The FY24 Police Department total operating appropriation is proposed to increase by 3.8% or \$192,432 compared to FY23 primarily due to increase in Personnel Services and Supply costs. Also, Personnel Services is proposed to include union salary and wage increases for the fiscal year. The budget includes a proposed \$195,000 in capital outlay funds to support the purchase and replacement of various Police vehicles and equipment. The General Fund is proposed to support 100.0% or \$5,219,135 of planned expenditures.

## Division Financial Overview

|                                | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Request     | FY24<br>Recommended |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Police Department</b>       |                     |                     |                     |                     |                     |
| <b>Operating</b>               |                     |                     |                     |                     |                     |
| Personnel Services             | \$ 4,318,300        | \$ 4,464,730        | \$ 4,905,060        | \$ 5,314,071        | \$ 4,968,020        |
| Purchased Services             | 204,947             | 199,341             | 135,950             | 132,450             | 132,450             |
| Supplies                       | 78,721              | 87,308              | 65,625              | 100,450             | 100,450             |
| Other Charges                  | 17,273              | 127,753             | 14,555              | 18,215              | 18,215              |
| Less: Direct Pay               | -                   | (7,500)             | (94,487)            | (94,487)            | -                   |
| <b>Subtotal</b>                | <b>\$ 4,619,239</b> | <b>\$ 4,871,631</b> | <b>\$ 5,026,703</b> | <b>\$ 5,470,699</b> | <b>\$ 5,219,135</b> |
| <b>Total Operating Expense</b> | <b>\$ 4,619,239</b> | <b>\$ 4,871,631</b> | <b>\$ 5,026,703</b> | <b>\$ 5,470,699</b> | <b>\$ 5,219,135</b> |
| <b>Capital</b>                 |                     |                     |                     |                     |                     |
| Capital Outlay                 | \$ 295,899          | \$ 123,189          | \$ 259,200          | \$ 195,000          | \$ 195,000          |
| Borrowed Funds                 | -                   | -                   | -                   | -                   | -                   |
| <b>Subtotal</b>                | <b>\$ 295,899</b>   | <b>\$ 123,189</b>   | <b>\$ 259,200</b>   | <b>\$ 195,000</b>   | <b>\$ 195,000</b>   |
| <b>Total Division Expense</b>  | <b>\$ 4,915,138</b> | <b>\$ 4,994,820</b> | <b>\$ 5,285,903</b> | <b>\$ 5,665,699</b> | <b>\$ 5,414,135</b> |

## Division Funding Sources



# Public Safety – Animal Control

## FY24 Budget Highlights

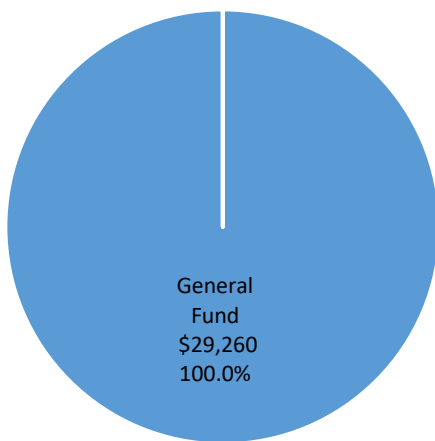
The FY24 Animal Control total operating appropriation is proposed to increase by 2.7% or \$760 compared to FY23. This budget includes funding for contracted animal control services and other miscellaneous supplies. The General Fund is proposed to support 100.0% or \$29,260 of planned expenditures.

## Division Financial Overview

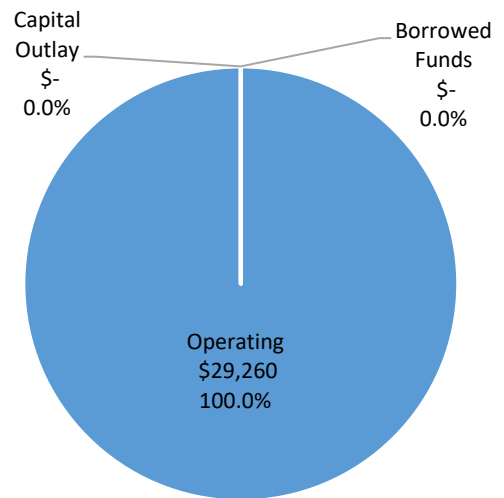
|                                | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Request  | FY24<br>Recommended |
|--------------------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>Animal Control</b>          |                  |                  |                  |                  |                     |
| <b>Operating</b>               |                  |                  |                  |                  |                     |
| Personnel Services             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |
| Purchased Services             | 26,242           | 26,635           | 27,600           | 28,410           | 28,410              |
| Supplies                       | 115              | 42               | 900              | 850              | 850                 |
| Other Charges                  | -                | -                | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ 26,357</b> | <b>\$ 26,678</b> | <b>\$ 28,500</b> | <b>\$ 29,260</b> | <b>\$ 29,260</b>    |
| <b>Total Operating Expense</b> | <b>\$ 26,357</b> | <b>\$ 26,678</b> | <b>\$ 28,500</b> | <b>\$ 29,260</b> | <b>\$ 29,260</b>    |
| <b>Capital</b>                 |                  |                  |                  |                  |                     |
| Capital Outlay                 | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |
| Borrowed Funds                 | -                | -                | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 26,357</b> | <b>\$ 26,678</b> | <b>\$ 28,500</b> | <b>\$ 29,260</b> | <b>\$ 29,260</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Safety – Police Fire Station

## FY24 Budget Highlights

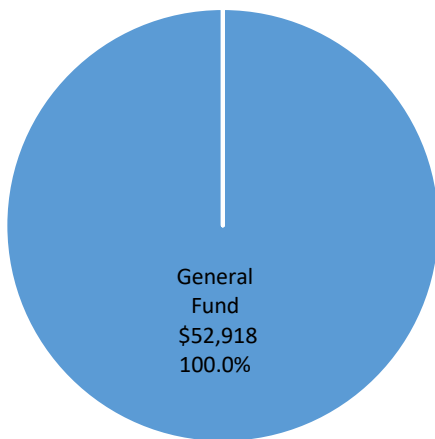
The FY24 Police Fire Station total operating appropriation is proposed to decrease by 15.8% or \$9,942 compared to FY23. The budget includes overtime savings and proposes a transfer of funding to Facilities Administration and Information Technology to support the centralization and consolidation of resources. The General Fund is proposed to support 100.0% or \$52,918 of planned expenditures.

## Division Financial Overview

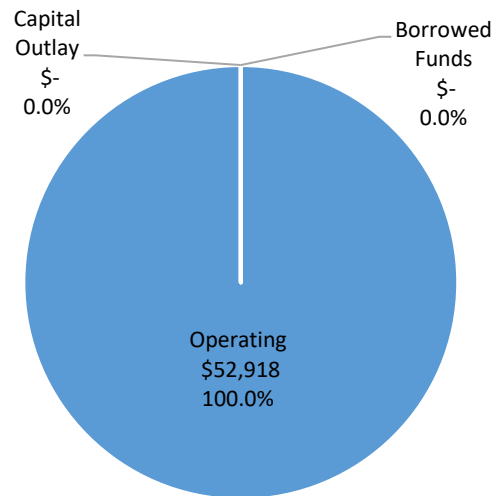
|                                | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Request  | FY24<br>Recommended |
|--------------------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>Police Fire Station</b>     |                  |                  |                  |                  |                     |
| <b>Operating</b>               |                  |                  |                  |                  |                     |
| Personnel Services             | \$ -             | \$ -             | \$ 5,000         | \$ 5,000         | \$ -                |
| Purchased Services             | 66,367           | 49,216           | 56,860           | 51,918           | 51,918              |
| Supplies                       | 5,815            | 208              | 1,000            | 1,000            | 1,000               |
| Other Charges                  | 3,159            | -                | -                | 5,000            | -                   |
| <b>Subtotal</b>                | <b>\$ 75,341</b> | <b>\$ 49,424</b> | <b>\$ 62,860</b> | <b>\$ 62,918</b> | <b>\$ 52,918</b>    |
| <b>Total Operating Expense</b> | <b>\$ 75,341</b> | <b>\$ 49,424</b> | <b>\$ 62,860</b> | <b>\$ 62,918</b> | <b>\$ 52,918</b>    |
| <b>Capital</b>                 |                  |                  |                  |                  |                     |
| Capital Outlay                 | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |
| Borrowed Funds                 | -                | -                | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 75,341</b> | <b>\$ 49,424</b> | <b>\$ 62,860</b> | <b>\$ 62,918</b> | <b>\$ 52,918</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Safety – Fire Department

## FY24 Budget Highlights

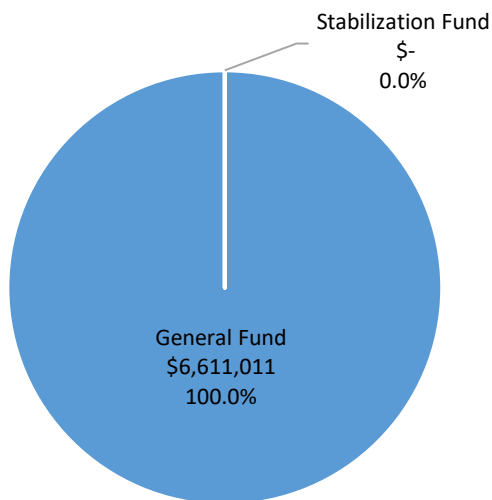
The FY24 Fire Department total operating appropriation is proposed to increase by 10.1% or \$605,889 compared to FY23. This increase is primarily due to the proposed appropriation of union salary and wage increases within the operating budget instead of the Salary Reserve. In addition, the increase is also inclusive of a new Assistant Fire Chief. \$135,000 in capital outlay is proposed for the various pieces of equipment, and \$210,000 in borrowed funds is proposed to replace Engine 8. The General Fund is proposed to support 100.0% or \$6,611,011 of planned expenditures.

## Division Financial Overview

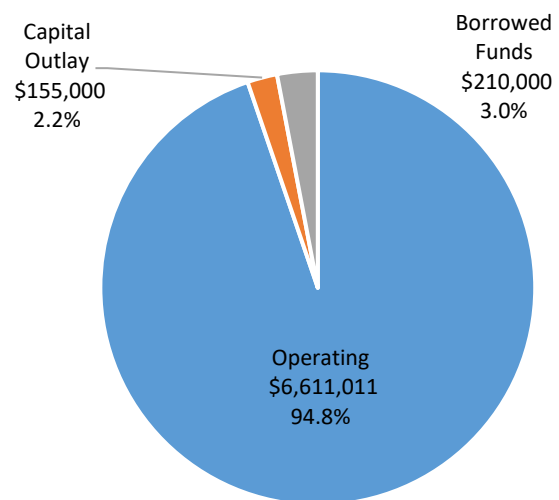
|                                | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Request     | FY24<br>Recommended |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fire Department</b>         |                     |                     |                     |                     |                     |
| <b>Operating</b>               |                     |                     |                     |                     |                     |
| Personnel Services             | \$ 4,905,253        | \$ 5,519,360        | \$ 5,739,089        | \$ 6,253,442        | \$ 6,291,987        |
| Purchased Services             | 86,505              | 96,572              | 116,717             | 124,250             | 124,250             |
| Supplies                       | 108,935             | 122,925             | 127,007             | 168,974             | 168,974             |
| Other Charges                  | 29,536              | 84,172              | 28,308              | 31,800              | 31,800              |
| Less: Direct Pay               | -                   | -                   | (6,000)             | (6,000)             | (6,000)             |
| <b>Subtotal</b>                | <b>\$ 5,130,230</b> | <b>\$ 5,823,029</b> | <b>\$ 6,005,121</b> | <b>\$ 6,572,466</b> | <b>\$ 6,611,011</b> |
| <b>Total Operating Expense</b> | <b>\$ 5,130,230</b> | <b>\$ 5,823,029</b> | <b>\$ 6,005,121</b> | <b>\$ 6,572,466</b> | <b>\$ 6,611,011</b> |
| <b>Capital</b>                 |                     |                     |                     |                     |                     |
| Capital Outlay                 | \$ 41,125           | \$ 169,762          | \$ 135,000          | \$ 155,000          | \$ 155,000          |
| Borrowed Funds                 | -                   | -                   | -                   | 210,000             | 210,000             |
| <b>Subtotal</b>                | <b>\$ 41,125</b>    | <b>\$ 169,762</b>   | <b>\$ 135,000</b>   | <b>\$ 365,000</b>   | <b>\$ 365,000</b>   |
| <b>Total Division Expense</b>  | <b>\$ 5,171,355</b> | <b>\$ 5,992,791</b> | <b>\$ 6,140,121</b> | <b>\$ 6,937,466</b> | <b>\$ 6,976,011</b> |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Safety – Emergency Management Services

## FY24 Budget Highlights

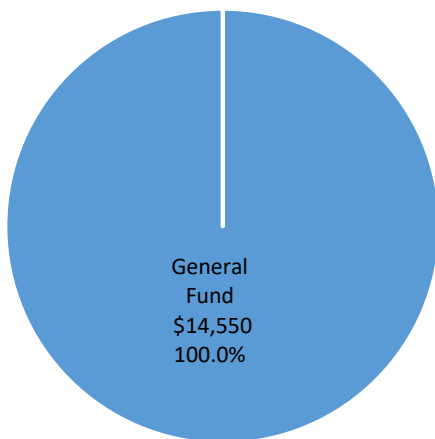
The FY24 Emergency Management Services total operating appropriation is proposed to be level funded compared to FY23. The General Fund is proposed to support 100% or \$14,550 of the planned expenditures.

## Division Financial Overview

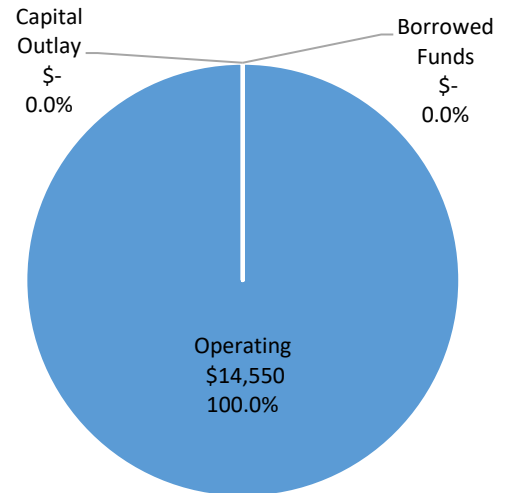
|                                | FY21<br>Actual  | FY22<br>Actual | FY23<br>Budgeted | FY24<br>Request  | FY24<br>Recommended |
|--------------------------------|-----------------|----------------|------------------|------------------|---------------------|
| <b>Emergency Management</b>    |                 |                |                  |                  |                     |
| <b>Operating</b>               |                 |                |                  |                  |                     |
| Personnel Services             | \$ -            | \$ -           | \$ -             | \$ -             | \$ -                |
| Purchased Services             | 3,838           | -              | 8,100            | 8,100            | 8,100               |
| Supplies                       | 5,041           | -              | 5,750            | 5,750            | 5,750               |
| Other Charges                  | -               | -              | 700              | 700              | 700                 |
| <b>Subtotal</b>                | <b>\$ 8,879</b> | <b>\$ -</b>    | <b>\$ 14,550</b> | <b>\$ 14,550</b> | <b>\$ 14,550</b>    |
| <b>Total Operating Expense</b> | <b>\$ 8,879</b> | <b>\$ -</b>    | <b>\$ 14,550</b> | <b>\$ 14,550</b> | <b>\$ 14,550</b>    |
| <b>Capital</b>                 |                 |                |                  |                  |                     |
| Capital Outlay                 | \$ -            | \$ 965         | \$ -             | \$ -             | \$ -                |
| Borrowed Funds                 | -               | -              | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>     | <b>\$ 965</b>  | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 8,879</b> | <b>\$ 965</b>  | <b>\$ 14,550</b> | <b>\$ 14,550</b> | <b>\$ 14,550</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Safety – West Concord Fire Station

## FY24 Budget Highlights

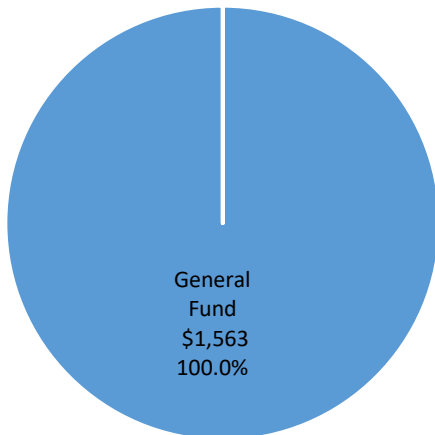
The FY24 West Concord Fire Station total operating appropriation is proposed to decrease by 3.4% or \$55 compared to FY23. This budget organizes the funds needed to operate the West Concord Fire Station and its accompanying crew. The budget proposes to transfer funding to Facilities Administration to support the centralization and consolidation of resources. The General Fund is proposed to support 100.0% or \$1,563 of planned expenditures.

## Division Financial Overview

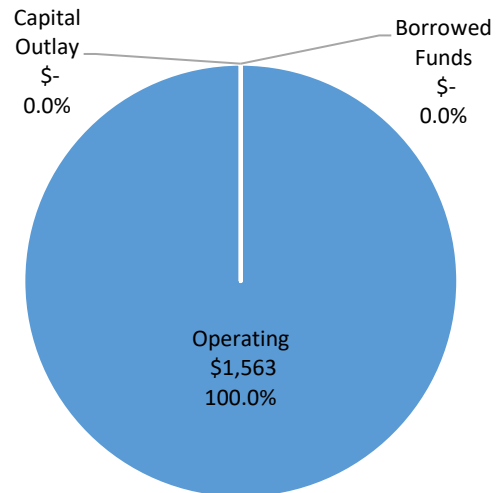
|                                  | FY21<br>Actual  | FY22<br>Actual | FY23<br>Budgeted | FY24<br>Request | FY24<br>Recommended |
|----------------------------------|-----------------|----------------|------------------|-----------------|---------------------|
| <b>West Concord Fire Station</b> |                 |                |                  |                 |                     |
| <b>Operating</b>                 |                 |                |                  |                 |                     |
| Personnel Services               | \$ -            | \$ -           | \$ -             | \$ -            | \$ -                |
| Purchased Services               | 4,887           | -              | 1,618            | 1,563           | 1,563               |
| Supplies                         | -               | -              | -                | -               | -                   |
| Other Charges                    | -               | -              | -                | -               | -                   |
| <b>Subtotal</b>                  | <b>\$ 4,887</b> | <b>\$ -</b>    | <b>\$ 1,618</b>  | <b>\$ 1,563</b> | <b>\$ 1,563</b>     |
| <b>Total Operating Expense</b>   | <b>\$ 4,887</b> | <b>\$ -</b>    | <b>\$ 1,618</b>  | <b>\$ 1,563</b> | <b>\$ 1,563</b>     |
| <b>Capital</b>                   |                 |                |                  |                 |                     |
| Capital Outlay                   | \$ 1,466        | \$ -           | \$ -             | \$ -            | \$ -                |
| Borrowed Funds                   | -               | -              | -                | -               | -                   |
| <b>Subtotal</b>                  | <b>\$ 1,466</b> | <b>\$ -</b>    | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ -</b>         |
| <b>Total Division Expense</b>    | <b>\$ 6,353</b> | <b>\$ -</b>    | <b>\$ 1,618</b>  | <b>\$ 1,563</b> | <b>\$ 1,563</b>     |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources

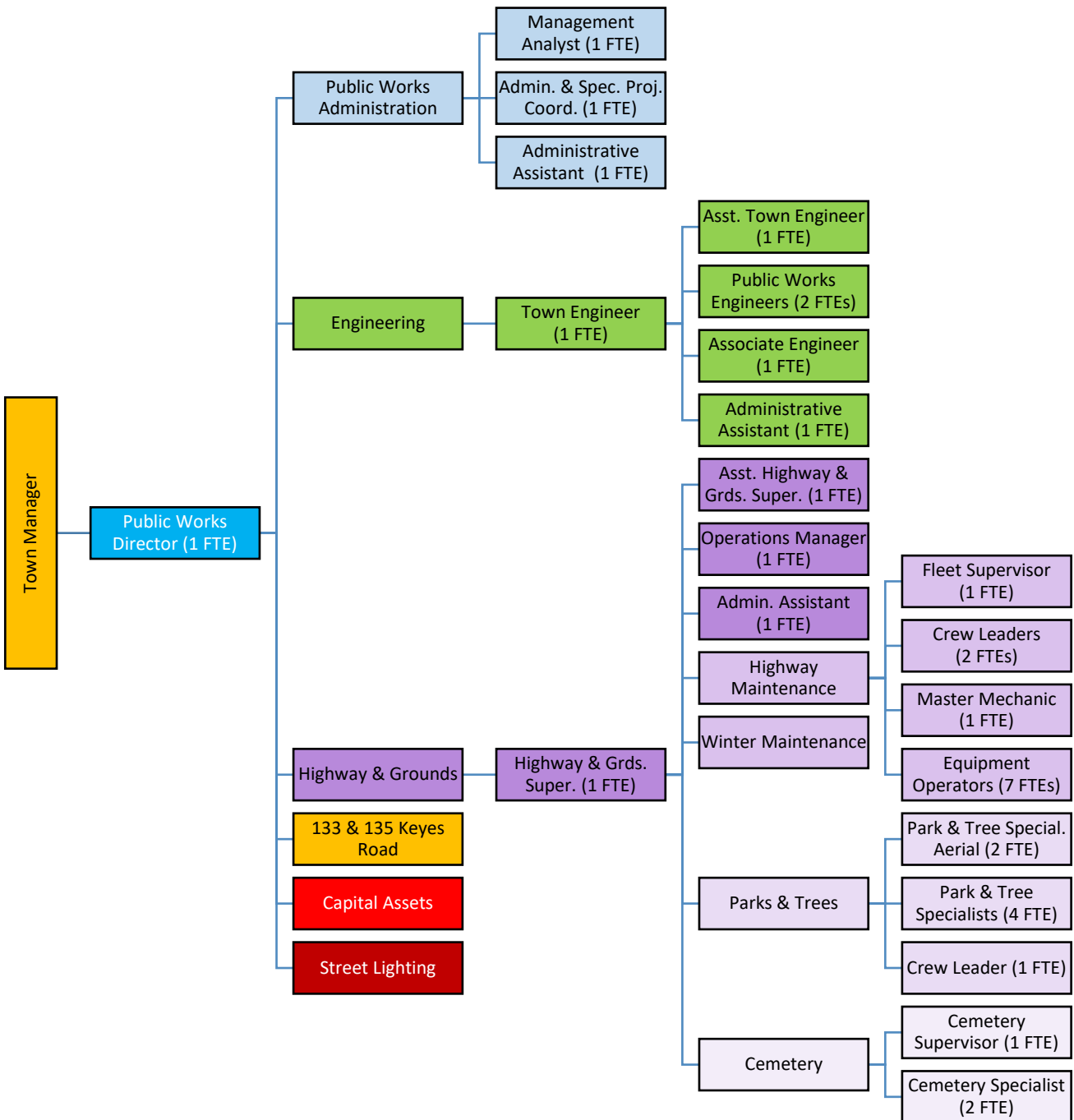


# Public Works

## Mission Statement

Concord Public Works’ mission is to enhance the Town’s quality of life through sound management, innovation, and teamwork practices to provide dependable, high-quality, responsive public works and utility services consistent with community values and at reasonable cost to citizens, businesses, institutions, and visitors.

## Organizational Chart



# Public Works

## Responsibilities

**Public Works Administration:** The Public Works Administration Division supports the functions of the Public Works Director and staff in managing matters related to all public works operations and capital programs, including the water, sewer, and solid waste enterprise funds.

**Engineering:** The Engineering Division oversees the planning, designing, and construction of Town infrastructure improvement projects and is responsible for the permitting of construction activities within the public right of way as well as providing engineering support to the other divisions in the Department of Public Works and other Town departments.

**Highway and Grounds:** Highway and Grounds provides the workforce to maintain the Town's roads, parks, trees, cemeteries, and solid waste division.

- **Highway Maintenance:** The Highway Maintenance Division is responsible for maintenance of and improvement to public roads and associated infrastructure.
- **Winter Maintenance:** The Winter Maintenance Program funds the cost of snow and ice control and removal on public roads, sidewalks, and parking lots, as well as certain private roads.
- **Parks and Trees:** The Parks and Trees Division preserves and enhances recreation areas that include parks, trees, athletic fields, municipal grounds, and street landscapes.
- **Cemetery:** The Cemetery Division arranges burial lot sales and interment services for Concord residents and maintains and preserves Concord's three historic cemeteries and memorials.
- **Solid Waste:** The Solid Waste program includes weekly curbside collection of trash and recycling materials as well as specialized programs for re-use, recycling, and disposal of universal wastes, and yard waste. For more information regarding this budget, please see the Town Manager's Enterprise Budget Book.

**133 & 135 Keyes Road:** The 133 & 135 Keyes Road account provides funds for the operation and maintenance of the facility complex that includes buildings, storage areas, and parking lots for all Public Works operations.

## Capital Assets

- **Asset Management:** This program is to develop and implement an appropriate system for managing and planning the maintenance of public works assets including roads, curbing, sidewalks, crosswalks, parking lots, signs, drains, pavement markings, street trees, culverts, bridges, retaining walls, guardrails, etc. Under this program, CPW continues the physical collection of data (location, material, dimensions, age, condition, etc.) on public works assets and updates and expands the GIS accordingly.
- **Transportation Program:** A program to address the broad transportation goals of the Town identified in Envision Concord 2030. CPW Engineering and DPLM Planning under advisement of the Transportation Committee are working on the program goals that include providing sustainable solutions for connectivity within the town for all forms of transportation, reducing commuter traffic volume and congestion, mobility alternatives to reduce driving, and continued implementation of the Roads Policy and Complete Streets Policy for addressing major safety and access issues affecting pedestrians, bicycles, and motor vehicles.
- **Pavement Management:** This is a comprehensive program developed and amended from periodic surveys of pavement condition for steadily improving and maintaining the overall pavement condition index (PCI) of the 108-mile road network at a good performance level. Annual projects include a combination of crack and surface sealing, pavement preservations, and the rebuilding/repaving of streets that have fallen into disrepair. Pavement reconstruction can be the driver of a broader roads

## Public Works

program that addresses other significant needs within the public right-of-way, such as traffic improvements, bike/pedestrian changes, stormwater improvements, and utility upgrades.

- **Traffic Improvements:** This program consists of a combination of planning, design, and construction projects focused on improving localized vehicular traffic issues in town. These projects primarily aim to improve intersection geometry, line of sight issues, implement traffic calming, and reductions in speed limits following regulatory processes.
- **Pedestrian Safety and Bike Improvements:** This construction program implements the most feasible ped and bike improvements identified in the Complete Streets Prioritization Plan or determined separately as Town priorities regarding safety or high maintenance. This program also addresses ADA compliance for sidewalk handicap ramps associated with street paving projects as well as other pedestrian projects related to the ADA Transition Plan.
- **Pavement Markings:** This is an annual program to restripe the long lines on street corridors town-wide and to repaint crosswalks, stop bars, traffic, and parking symbols to maintain the safe operation and use of the public streets. This project includes refreshing the pavement markings on the parade route and two applications on other locations where the markings wear faster.
- **Roadside Safety & Guardrail:** This annual program targets the replacement of miles of deteriorating guardrails, missing guardrails, and the addition of guardrails at identified locations where hazards are present. Clear zone improvements will also be conducted, including constructing retaining walls, regrading embankments, and adding roadside delineators for protecting road and sidewalk users.
- **Traffic Signals & Signage:** This program inspects, maintains, and upgrades the Town's traffic, pedestrian, and school zone signals and the 3,000 plus right of way signs. The Town has eight traffic signal systems, several flashing beacons, and electronic speed feedback signs. Some intersection signals are functionally obsolete and are in need of significant upgrades.
- **Stormwater Management:** The stormwater management program addresses the growing town-wide issues related to flooding, erosion, sedimentation, and stormwater quality in pipe discharges which are also controlled by the Federal EPA MS4 permit. Annual projects are developed to improve the condition and capacity of the infrastructure and incorporate Green Infrastructure and Low Impact Development projects to increase resiliency and mitigate the impacts of climate change. Implementing a stormwater utility has been determined as a reliable funding source for the growing needs in stormwater management and the large backlog in repairs of critical drainage structures like culverts and river bridges.
- **Culvert & Bridge Repairs:** This program addresses the need to improve culverts and bridges for increasing the Town's resiliency to catastrophic flooding, critical infrastructure damage, and private property damage/losses. Upon the completion of the 2022 culvert/bridge assessment of the 157 substantial drainage culverts and 8 bridges, a program will develop and implement projects with the highest critical needs and the most significant impact.
- **Parking Lots:** CPW planned a 5-year program to address the repair needs of the Town's 19 municipal parking lots and to maintain them in an acceptable condition. This program is required to rebuild lots in deteriorated condition, apply preservation treatments to the existing pavement as needed, address access and circulation needs, restripe regularly, improve stormwater runoff, shade, vegetation, and safety lighting, and incorporate electric vehicle charging stations.
- **Keyes Road Campus Improvements:** CPW plans to address the longstanding physical plant needs for the campus at 133 and 135 Keyes Road identified in the TBA Architects "Facilities Assessment & Master Plan" that include the lack of a suitable covered storage for the 100+ vehicles and pieces of equipment and winter salt as well.

# Public Works

- **Equipment:** This capital account funds the purchase and maintenance of properly sized and equipped vehicles and equipment used for the delivery of Public Works services.

**Street Lighting:** The Street Lighting account funds the cost of illuminating public streets and sidewalks within the public way.

# Public Works

## Overview

Concord Public Works maintains and advances the overall condition of public works and utility services through careful management and targeted investment of funding and activity. The Public Works Director, appointed by the Town Manager, addresses critical infrastructure projects while providing planning and oversight to the following divisions and programs: Public Works Administration, Engineering, Highway Maintenance, Winter Maintenance, Parks and Trees, Cemetery, 133 & 135 Keyes Road, and Capital Asset programs. In addition, the Public Works Director manages the Water, Sewer, and Recycling and Solid Waste Disposal Enterprises (See the FY24 Town Manager's Proposed Enterprise Budget). The Public Works Commission advises the Director of Public Works and others on matters that concern Town water, sewerage, solid waste, drainage, and roads programs.

## FY22 Accomplishments

### Public Works Administration

- ☑ Ensured services provided by all Concord Public Works Divisions are appropriate, cost-effective, and of the highest quality.
- ☑ Updated and educated community as to CPW capital improvement plans in accordance the Selectboard's 5-year planning horizon.
- ☑ Advanced CPW's re-organization plan with attention placed on increased reliability and continuity of operations associated with the municipal solid waste and recycling program as well as environmental health and safety services.
- ☑ Advanced site access and security measures required around the Keyes Road municipal campus.
- ☑ Continued to adapt to evolving customer service needs in the wake of the COVID-19 pandemic including the ongoing reliance and augmentation of on-line services and improved customer service receiving areas.
- ☑ Continued to track progress of work that is performed in concert with Envision Concord and Sustainability goals and principles most notably in the area of water resource management and transportation.
- ☑ Continued to participate in the implementation of a Town-wide Permit Tracking systems designed to improve customer service experiences while increasing inter-departmental coordination, most notably in the area of Water/Sewer Division services.
- ☑ Reviewed and update the Department's occupational health and safety program to enhance awareness and compliance.
- ☑ Advanced an Integrated Water Resource Management "framework" with consideration of community needs, values, and economic resources.
- ☑ Continued to evaluate long-term stormwater management needs for the community, including capital improvement budgets and secured ARPA funding to evaluate the creation of a public stormwater utility.

### Engineering

- ☑ Developed plans and bid documents for several capital improvement projects using in-house survey, design, CADD, modeling, and analyses. Projects included the 2023-2024 Pavement Management projects, Shared Streets and Spaces projects on Old Marlborough Rd, town-wide pavement markings, 2023 Guardrail Replacement, 2023 town-wide crack sealing, drainage on Lowell Rd and at Fairyland Parking Lot, annual signal maintenance, etc.
- ☑ Developed and managed contracts for professional services related to projects including the Culvert and Bridge Assessment, Main St/Baker Av Intersection, Main St/Walden St Intersection, Pavement Management, and the Roads Improvements.

## Public Works

- ☑ Performed management and administration of contracts for the construction of Hubbard St, Commonwealth Ave, Stowe St Parking Lot, Stowe St/Hubbard St Parking Lot, 2022 Roadway Improvements – Phases I, II and III, 2022 Crack Sealing, 2022 Pavement Markings, Old Marlborough Rd Shared Streets project, and Traffic Signal Maintenance including review of invoices and issuance of change orders.
- ☑ Utilized Streetlogix to update the multi-year plan for pavement preservation and rehabilitation from the StreetScan database on pavement condition.
- ☑ Selected streets for 2023 construction and vetted the list with highway maintenance and utilities.
- ☑ Filed the "Year Four" annual report for the Municipal Separate Stormwater System (MS4) permit in September 2022 detailing the past year's activities. Completed public education and outreach and "Year Five" requirements related to outfall screening, regulations update, system map updates and structural BMP designs.
- ☑ Completed the State-required update of the Emergency Action Plan and inspection of the Warner's Pond Dam.
- ☑ Issued 220 right-of-way and driveway permits in calendar year 2022 utilizing the electronic permitting system, Full Circle.
- ☑ Performed inspections and construction observation for capital projects developed by Engineering and permitted construction activities in the public right-of-way.
- ☑ Provided detailed technical review for private development project plans and for public (Town and State) project designs. Performed soil inspections related to stormwater management.
- ☑ Provided continuous support to other divisions and departments with technical design, review, survey, and construction oversight for miscellaneous projects and requests. Performed reviews and prepared reports on the draft regulations of the Scenic Roads Bylaw.
- ☑ Continued the collection and correction of data of public works infrastructure for the GIS system and for the planning of the Asset Management System.
- ☑ Participated in Traffic Management Group in the review and decision-making on a number of traffic and parking issues. Prepared and presented changes to the Parking and Traffic Regulations for Select Board approval.
- ☑ Addressed numerous resident issues. Conducted neighborhood meetings for road projects. Reported and gave presentations to boards, commissions and committees on projects with significant impacts. Responded to a large number of requests for information.
- ☑ Prepared reports for Commission of Public Works, for the Town's Annual Report, Budget and for 5-year Capital funding requests. Also applied for various State grants including Safe Routes to School, Bottleneck, Shared Streets and Spaces, Culvert Replacement, and Small Bridge Program and filed for State reimbursements.
- ☑ Managed the preparation of final design plans and bid documents for the reconstruction of the Concord-Carlisle High School.
- ☑ Reviewed plans for various utilities including National Grid, Comcast and Verizon and made recommendations to the Select Board on petitions for Grants of Location. Attended public hearings to provide input. The following lists the utility projects petitioned in calendar year 2022:
  - National Grid – Monument St, Commonwealth Ave from railroad tracks to Laws Brook Rd, Bradford St, and Beharrell St, 150 Lexington Rd, Main St from Edgewood Rd to Winslow St, Crescent Rd, Hosmer Rd, Garland Rd, Wilson Rd, Nashoba Rd, 398 Simon Willard Rd, Lowell Rd, and Davis Ct
  - Comcast – Elm St, Main St, Monument St, Old Bedford Rd, Lexington Rd, Bedford St/Old Bedford Rd, Barrett's Mill Rd, Laws Brook Rd, Plainfield Rd, Monument St, and Court Ln.

# Public Works

- Verizon – T.85/E.85 (Monument St) Petition for Joint Pole Location.

## Highway Maintenance

- ☑ Provided ongoing repair, improvement, and maintenance of approximately 107 miles of Town roads and 58 miles of Town sidewalks.
- ☑ Maintained the Town's stormwater system consisting of approximately 2,771 catch basins, 216 culverts, 431 outfalls, 1,208 drainage manholes, 3 dams, 15 detention basins, 157 leaching structures, 2 infiltration basins, 8 treatment chambers, 5 bio-retention areas, and over 61 miles of drain lines. Nearly 25% of the Town's catch basins were cleaned utilizing Town-owned equipment; repairs to catch basins and pipes are ongoing as needed; detention areas and bio-retention areas are monitored and maintained on an ongoing basis as well.
- ☑ Performed routine right-of-way maintenance activities such as pothole patching, full-depth patching, trench repair, sign repair and installation, and roadside mowing as part of the roads and sidewalks maintenance program.
- ☑ Swept all Town roads and selected sidewalks in the spring and fall. Completed weekly sweeping of the downtown areas on a weekly basis.

## Winter Maintenance

- ☑ Provided snow and ice removal services for the Town in 14 winter weather events, to date, in an efficient, effective, and environmentally responsible manner.
  - Snow Plowing - The Town is divided into 18 plowing routes, each utilizing specialized vehicles and equipment to complete the necessary plowing. In addition, there are three sidewalk-plowing routes; and 20 Town parking lots that are also plowed during and after each storm event, with snow hauled from these lots to an off-site snow dump.
  - Salting/De-icing - Concord Public Works carefully follows a restricted salt use policy to keep Town roads as safe as possible without the overuse of chemicals. The use of sand has been eliminated from the normal salting/de-icing program; sand is used only in certain situations if needed. Concord works very hard to ensure salt usage is minimized as much as possible, relying on targeted and carefully managed application techniques and equipment such as the use of a salt brine prior to the start of the storm and automated ground speed controller salt application technology.
  - Snow Removal - Snow is removed from Concord's three business areas as needed and hauled to the Town's Walden Street compost site and an area adjacent to the West Concord MCI facility. Snow removal operations are completed with both Town staff and contracted equipment. For efficiency, safety, and to minimize traffic impacts, this activity is normally carried out between the hours of 8:00 p.m. and 7:00 a.m.; during these times, traffic detours are in place for motorist safety.

## Parks & Trees

- ☑ Provided professional-level services to preserve, maintain, and enhance Concord's athletic fields, parks, recreation areas, and public shade trees.
  - Ongoing maintenance work includes mowing, grooming of baseball/softball infields frequently to maintain safe playing surfaces that are free of weeds. Fields are over-seeded annually to increase turf density and aid in turf recovery from season-long use. Following CPW sustainability practices, pesticides are not utilized in field maintenance activities.

## Public Works

- Tree Maintenance - The Park & Tree division conducts systematic tree pruning along town streets for vehicle clearance and removal of potential hazards, along with pruning and removals for high-risk trees around town. The tree canopy along Route 62 from Route 2 to the Acton town line was pruned in 2022. The Concord Municipal Light Plant shares in the cost of trimming and removal of trees that are close to electric lines.
- Tree Planting – During CY202, CPW staff planted 84 new trees across Concord. Staff worked closely with residents who were interested in planting a public shade tree adjacent to their property, or a setback tree planted just outside of the Town's right of way. Each year, CPW strives to plant public shade trees in both the spring and fall seasons.

### Cemetery

- ☑ Performed Cemetery maintenance, operation, and support functions under the supervision of the CPW Highway and Grounds Superintendent. The Cemetery Committee provides oversight for all Town cemeteries and burial grounds. The Friends of Sleepy Hollow also support the program through fund-raising activities and promotions. Cemetery operations are primarily funded by the Cemetery Fund, which has three sources of income: (1) interment fees, (2) interest earned by the Perpetual Care Fund administered by the Trustees of Town Donations, and (3) revenue from the sale of burial lots. The remainder of the budget is funded by the General Fund. Capital expenditures are funded entirely by the Cemetery Fund.
  - Cemetery operations – Cemetery staff provide dignified, respectful burials throughout the year. Burials are completed, whenever possible, at the most convenient time for the families. The Cemetery staff also respond to many inquiries from the public regarding the purchase of burial lots, locations of graves, and other burial information requests.
  - Cemetery maintenance – The maintenance of Sleepy Hollow Cemetery is performed by Town staff and an outside contractor for mowing and leaf cleanup services. Gravesites are maintained on an ongoing basis to ensure the cemetery grounds are in excellent condition; activities by Town staff include leveling gravesites with loam, reseeding gravesites, and fertilizing newly planted, and caring for planting areas.
  - The Cemetery capital budget provides \$10,000 for the continuation of a grave marker restoration project and \$30,000 for Cemetery Master Plan improvements, including tree pruning and removal work, road repair and resurfacing, wall, walkway, and culvert repairs, building maintenance, handicap accessibility improvements, and development of an electronic database for Cemetery burial records.
  - The Cemetery capital budget provided \$10,000 for the continuation of a headstone restoration project and \$30,000 for additional improvements which included tree pruning and removal work, road repair and resurfacing, wall, walkway, and culvert repairs and building maintenance.
  - A conditions assessment and cost estimate were conducted by a third-party consulting firm, Wright Peirce, on the stone walls in the South Burying Ground, Old Hill Burying Ground and Sleepy Hollow Cemetery. Using this work, an application was submitted to the Community Preservation Commission for financial assistance to repair walls in the South Burying Ground and Old Hill Burying Ground, along with those classified “in poor condition” in Sleepy Hollow Cemetery.
  - CPW staff worked with a prospective buyer of a mausoleum lot in the Knoll Section of Sleepy Hollow Cemetery after those lots were identified in 2022. This includes extensive engineering review and planning.

# Public Works

## 133 & 135 Keyes Road

- ☑ Operated and maintained the public works buildings at 133 and 135 Keyes Road. The two-story front section of the 133 building houses the Director, Administration Division, and Engineering Division's offices. CPW's Highway, Fleet Maintenance, and Park & Tree Programs utilize the garage section of the 133 building. The Water/Sewer program is located at 135 Keyes Road, along with the Highway/Grounds program administrative staff.
- ☑ Campus Security has been enhanced with the introduction of state-of-the-art video surveillance equipment.

## Capital Assets

- ☑ Street Sign Improvements: Continued to replace older, non-conforming street signs with MUTCD compliant signage in accordance with the current size and retro reflectivity standards.
- ☑ Fleet Replacement: Completed procurement of planned replacements for a new Bombardier Prinoth sidewalk tractor, five Ford F-150 Hybrid pick-up trucks, a Ford F-550 dump truck, an electric Ford Mach-E sedan and an electric Ford F-150 Lightning.
- ☑ Evaluated and piloted roadway "preservation" techniques into the annual roads program including new asphalt rubber, micro-surfacing, and fog sealing treatments.
  - Phase I – 2022 Roadway Improvement Project: Completed the installation of asphalt rubber pavement preservation on approximately 3 miles of roads.
  - Phase II – 2022 Roadway Improvement Project: Completed the installation of micro-surfacing, a pavement preservation layer on approximately 1 mile of roads and fog sealing on approximately 3.4 miles.
  - Phase III – 2022 Roadway Improvement Project: Completed milling and overlay of 0.87 mile of roads and the reclamation and reconstruction 0.73 mile of roads. Made modest improvements to drainage and brought impacted sidewalk ramps to ADA compliance.
- ☑ Parking Lots: The municipal parking lot adjacent to the Umbrella Arts Center on Stow St was reconstructed with improved drainage, handicap access and the addition of 12 parking spaces. The parking lot at the intersection of Stow St and Hubbard St was repaved and re-striped.
- ☑ Pavement Management: Evaluation of program and recommendations on needed changes completed by Stantec.
- ☑ 2023 Roads Program: Completed design and bid documents for 2023 Roads Program and administered contracts for pavement preservation, rehabilitation and reconstruction of streets totaling approximately 8.3 miles as well as milling and filling of selected portions of other streets.
- ☑ Crack Sealing: Administered contract for approximately 22 miles of crack sealing which is an important part of the pavement management program on selected streets in town.
- ☑ Hubbard St Improvements: Final completion of the Hubbard Street Improvements that included the Complete Streets elements sidewalks, crosswalks, and curb bump-outs as well as street reconstruction.
- ☑ Commonwealth Ave Complete Streets: Substantially completed construction of the Complete Streets project (sidewalks, bump-outs, and crosswalks) as well as street paving on a portion of Commonwealth Ave.
- ☑ Main St/Walden St Intersection: Completed design and bid documents for the Shared Streets and Spaces – funded improvements at the intersection of Main St and Walden St. Construction started.
- ☑ Main St/Baker Av Intersection: Progress made on the design of the realignment of the intersection and the upgrade of the traffic signal system.

## Public Works

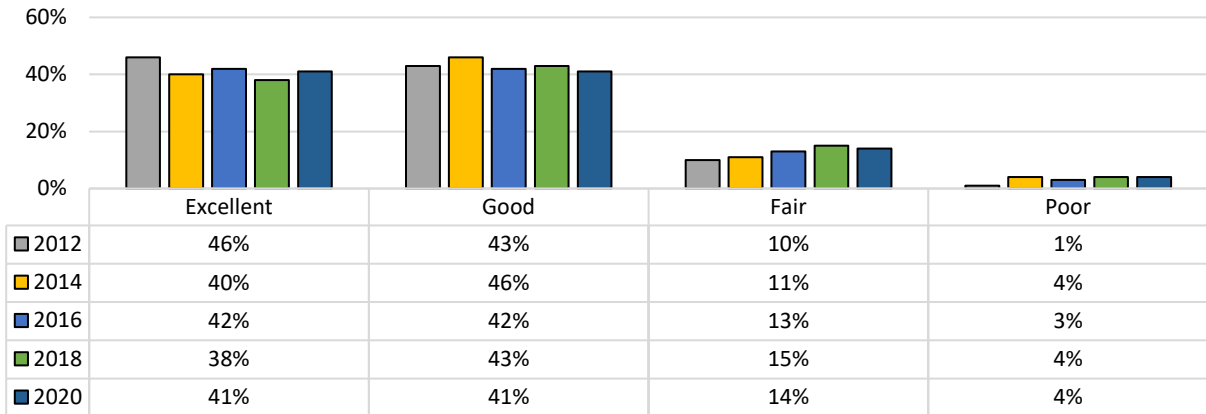
- ☑ Sidewalk Ramps: Approximately 20 sidewalk curb ramps were reconstructed to meet ADA requirements under various right-of-way projects.
- ☑ Pavement Markings: Implemented the annual town-wide pavement markings project that included center lines, fog lines, crosswalks, stop bars and symbols. Continued updating street signs within the roads program limits to meet MUTCD requirements in size and retro reflectivity.
- ☑ Guardrails: Completed the installation of Cor-Ten weathering steel guardrail to replace approximately 2,000 linear feet of deteriorated guardrail at various locations in town.
- ☑ Culverts and Bridges: Completed the inspection of Town-owned culverts and bridges and the preparation of an asset management/capital plan for that infrastructure. Consultant made progress on the design of the initial phase of repairs for culverts and bridges.

# Public Works

## Performance

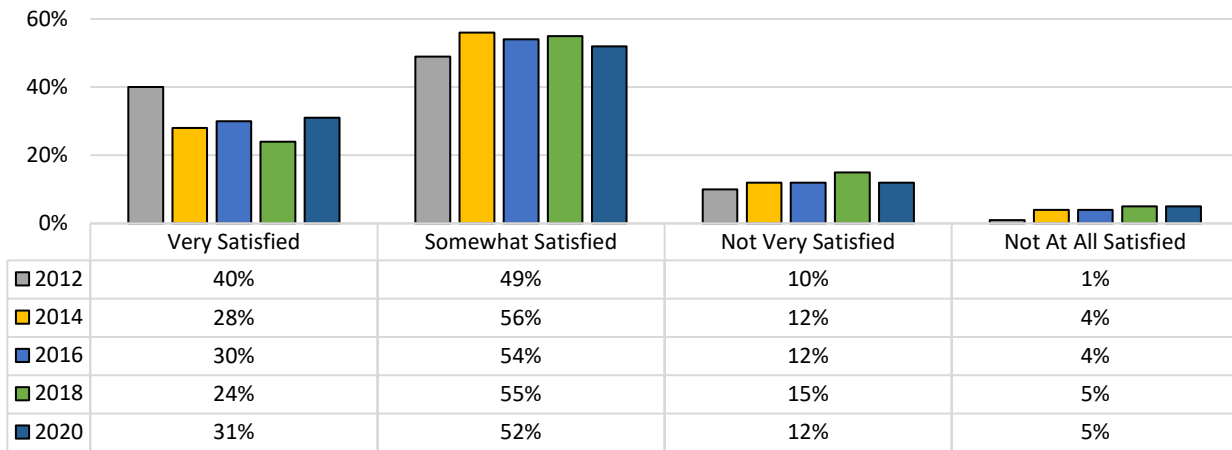
The Citizen Survey asked several questions related to Public Works. A general question was, "How would you rate the overall quality of services provided by Concord Public Works?" More than 80% of the respondents felt that the services were either "Excellent" or "Good". The 2020 survey reported that 41%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

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



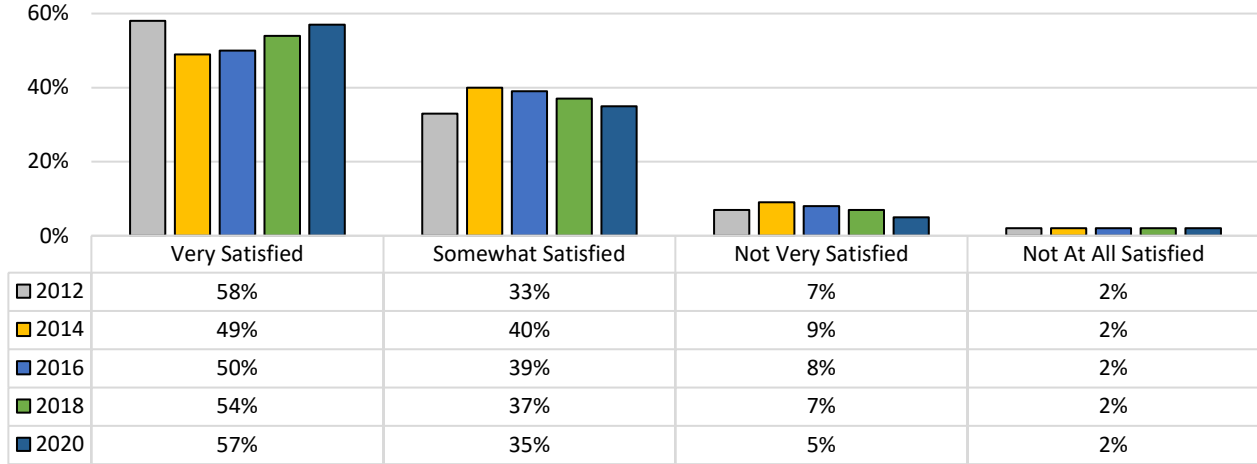
Since a major part of the Public Works operation has to do with Town roadways, two questions were asked. One about the satisfaction with Town roads and another about the satisfaction of the Town's snow plowing and winter maintenance.

**Satisfaction with Maintenance of Town Roads**



# Public Works

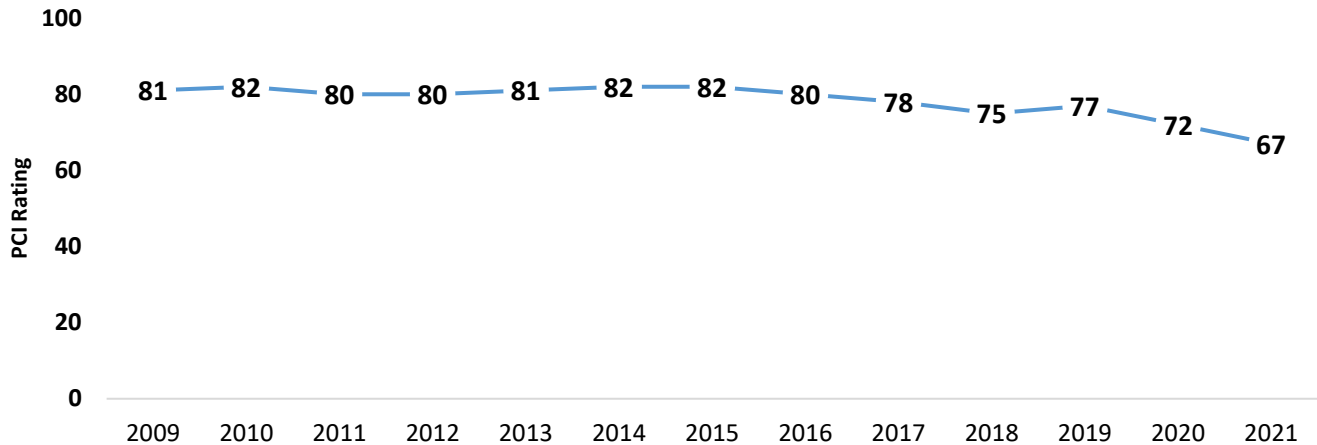
**Satisfaction with the Town's Snow Plowing and Winter Maintenance**



## Road Improvements

The Town monitors the health of its roads and sidewalks utilizing condition indices. The Pavement Condition Index (PCI) is a 0-100 rating based on a 3-D video inspection by StreetScan of every segment of the 108-mile public roadway network. The pavement distresses and severity are captured into the StreetScan database, which is then linked to the Pavement Management Program software, Streetlogix utilized by the Engineering Division to

**Historic Pavement Condition Index Trend**



prioritize pavement repair projects. The historic PCI trend in this graph is a weighted average of the pavement condition index of all the individual roadway segments maintained by Public Works. The last town-wide assessment was completed in 2021 which determined the average network PCI was 67, below the targeted 80-85 range.

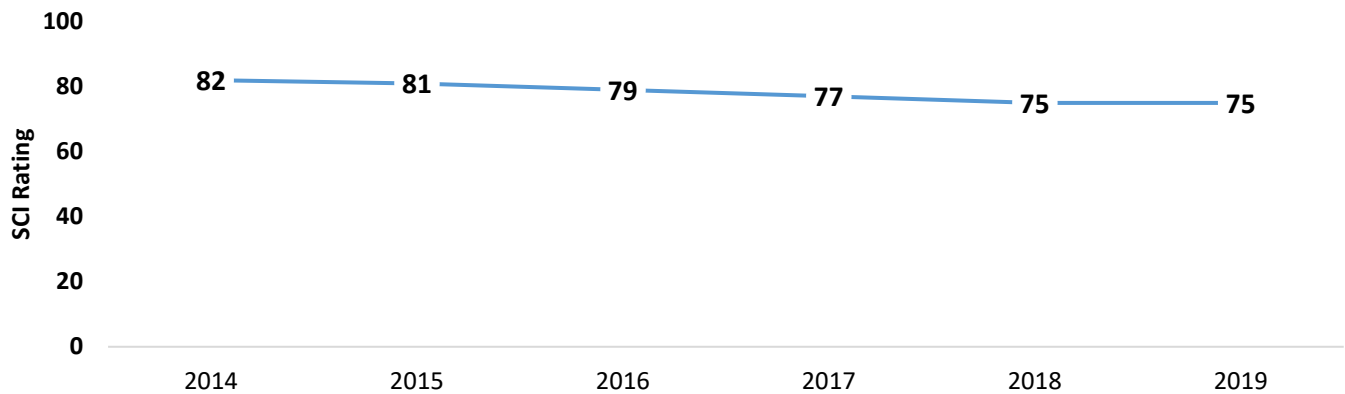
Concord Public Works concluded that the average PCI currently decreased because of the delay the program experienced in 2020, rising costs and underfunding. With this new PCI baseline established, CPW continues to develop a long-term strategy will include recommended treatments and funding to reach the PCI goal.

# Public Works

## Sidewalks

Like the PCI, Public Works also tracks the Town's 59.1 miles of sidewalk conditioning by use of an industry index, the Pavement Condition Index (PCI). Concord's sidewalks are mainly composed of bituminous concrete, which accounts for 52.4 miles. The remaining 6.7 miles are made from a combination of stone dust, Portland cement,

**Historic Sidewalk Condition Index Trend**



treated stone, or brick. As of 2019, Concord's sidewalks were rated at 75, which was below the overall targeted range of 80-85. 19% of all sidewalks showed "No Distresses" while 55% conditioned as "Some Wear."

The SCI has not been updated since 2019 due to funding availability. A shortage of capital funds for sidewalk improvements will continue to result in a reduction in the overall SCI.

| <b>Sidewalk Condition Detail (2018 – 2019)</b> |                  |              |                |
|--|------------------|--------------|----------------|
| <i>Condition</i>                               | <i>SCI Range</i> | <i>Miles</i> | <i>Percent</i> |
| Replace  | 0-50             | 0.8          | 1%             |
| Localized Repair                               | 51-70            | 15           | 25%            |
| Shows Wear                                     | 71-90            | 32           | 55%            |
| No Distresses                                  | 91-100           | 11.3         | 19%            |
| Total  |                  | 59.1         | 100%           |

# Public Works

## FY24 Goals

### Public Works Administration

- Continue to evaluate tools and methodologies to augment and improve employee hiring, retainage, and diversity with due consideration of continuity and consistency.
- Ensure services provided by all Concord Public Works Divisions are appropriate, cost-effective, and of the highest quality.
- Update and educate community as to CPW capital improvement plans in accordance with the Selectboard's 5-year planning horizon.
- Complete CPW re-organization plan with attention placed on increased reliability and continuity of operations associated with the municipal solid waste and recycling program.
- Complete site access and security measures required around the Keyes Road municipal campus.
- Continue to adapt to evolving customer service needs in the wake of the post-pandemic expectations and routines. This will likely include ongoing reliance and augmentation of on-line services.
- Continue to track progress of work that is performed in concert with Envision Concord and Sustainability goals and principles.
- Continue to ensure Department participates in the early implementation of a Town-wide Permit Tracking system designed to improve customer service experiences while increasing inter-departmental coordination. Focus to be placed on Water/Sewer Division needs.
- Review and update the Department's occupational health and safety program to enhance awareness and compliance.
- Develop an Integrated Water Resource Management "framework" with consideration of community needs, values, and economic resources.
- Continue to evaluate long-term stormwater management needs for the community, including capital improvement budgets and potential funding sources.

### Engineering

- Provide professional development for staff to stay current with industry standards and engineering tools and to obtain and maintain licensure.
- Issue street permits using Full Circle for work and occupancy in the public right of way.
- Continue updating the inventory and condition of street infrastructure in GIS.
- File "Year 5" annual MS4 report and complete tasks required for next period beginning July 1, 2023.
- Review and refine multi-year plan for road pavement management program using updated data in StreetScan/Streetlogix.
- Develop public works FY24 infrastructure projects (roads, crack sealing, guardrails, traffic, drainage, striping, signing, etc.) through proper planning and design.
- Support the Department of Planning and Land Management and the Transportation Advisory Committee in the development of a Comprehensive Town Wide Transportation and Mobility Study.
- Provide contract administration on consultant and construction projects.
- Provide quality control on construction of public projects and permitted utility and private development work in the right-of-way.
- Continue managing work for the expansion of inter-department Work Order and Asset Management System.
- Continue to reassess GIS program in terms of completeness of data and how it serves Public Works and the public.

## Public Works

- Support other divisions and departments with engineering-related services that include surveying, project design, and plan and document reviews.
- Track and address requests from residents and from the general public.
- Prepare and present reports to boards, committees, and neighborhoods.
- Continue the development and refinement of capital plans. Apply for infrastructure grants.

### Highway Maintenance

- Maintain and improve the Town's public ways, transportation infrastructure and storm water drainage system to protect the public way infrastructure and abutting environmental resources in an efficient, effective, and responsive manner.
- During winter weather events, maintain a level of service that keeps Concord's street system, which includes sidewalks and parking lots, passable and safe for pedestrian and vehicular traffic; especially for emergency vehicles such as Fire, Police, Ambulance or any other vital service as much of the time as possible within the limitations imposed by the extremes of nature and the resources available using methods that are efficient, effective and environmentally friendly.

### Parks & Trees

- Preserve and enhance Concord's active and passive recreation areas, including its parks, park trees, athletic fields, municipal grounds, and Concord's streetscape of public shade trees and traffic islands.
- Plant a total of 100 new trees, including public shade trees, setback trees, and cemetery and park trees annually.

### Cemetery

- Operate, maintain, and preserve Concord's three historic cemeteries and the Melvin Memorial with a commitment to quality, respect, compassion, and cost-effectiveness while striving to ease the process of lot purchase, interment, and historic burial research.

### 133 & 135 Keyes Road

- Complete needs assessment and initiate preliminary design for facilities improvements required to support Public Works Administration and Operations Center.
- Operate, maintain, and repair the Concord Public Works facilities at 133 and 135 Keyes Road.

### Capital Assets

- Develop and execute pavement management contracts that include pavement preservation and rehabilitation/reconstruction with the goal of improving the average network PCI.
- Approach roads program in a more comprehensive manner in addressing other roadway needs as allowed by available resources.
- Continue accurate inventory of infrastructure and their condition towards the development of an asset management system.
- Construction of traffic signal improvements at Main St/Baker Ave intersection.
- Annual maintenance of town-wide traffic and pedestrian signal systems and electronic speed signs.
- Complete the tasks in the MS4 program of stormwater management outlined in the NOI for the next reporting period.
- Complete annual town-wide pavement markings project

## Public Works

- Complete annual town-wide crack sealing of roads.
- Complete the construction of the roadside safety (guardrail replacement) project.
- Complete construction of next parking lot(s) on priority list if funding allows.
- Complete design and construction as funding allows of initial maintenance projects recommended in the plan for asset management and capital planning for culverts and bridges.
- Purchase and maintain properly sized and appropriately equipped vehicles and equipment for the efficient and effective delivery of Public Works services in accordance with the Fleet Electrification Study (2022). In FY2024 this will include procurement of two hybrid SUVs, three light-duty plow trucks, a heavy-duty plow/de-icing truck, a skid steer loader, and a turf aerator.

# Public Works

## Long-Term Plans

### Public Works Administration

- ⇒ Manage investment and careful planning of Town infrastructure to meet current and future needs.
- ⇒ Align all maintenance and capital improvement initiatives performed within Concord Public Works with Town-wide sustainability goals and interests. This will include increased coordination with various boards and committee's including but not limited to: Selectboard (Envision Concord), the Transportation Advisory Committee, West Concord Advisory Committee, and Concord Climate Action Committee.
- ⇒ Work with senior management team to realize comprehensive Municipal Facilities Assessment and Master Planning goals, including potential phased renovations of the Public Works Department facilities located within the existing Keyes Road Campus.
- ⇒ Continue to ensure the Department participates in the implementation and maintenance of a Town-wide permit tracking system designed to improve customer service experiences while increasing inter-departmental coordination.
- ⇒ Establish and manage a municipal stormwater utility required to maintain and improve related infrastructure.
- ⇒ Establish a comprehensive integrated water resources management program that will inform and optimize efficiencies in all water resource sectors managed within Concord Public Works.

### Engineering

- ⇒ Develop and maintain an engineering team of the right size and composition with the skills and expertise required to perform the functions of the Engineering Division to the highest degree possible.
- ⇒ Create and maintain a working environment conducive to learning and professional development in municipal engineering and project management utilizing tools and technology for high efficiency and productivity.
- ⇒ Modify existing processes and policies and develop new ones to increase performance standards and efficiency.
- ⇒ Expand and maintain public works GIS as a high-productivity tool in project development and implementation and in the direct servicing of the needs of the public.
- ⇒ Develop and implement a system(s) for work orders and workflows to address requests from residents, contractors, the general public, other divisions, and departments and for planning and executing the Division's workload.
- ⇒ Achieve a high standard of care and performance in the development of and implementation of capital improvement projects.
- ⇒ Continuous updates on standards of design and construction, regulations, permitting processes, inspections, and other quality control measures.
- ⇒ Implement a document management system for the storing, access and use of public works files and data.
- ⇒ Support and integrate broader Transportation needs and interests into projects that have been funded for design and construction.

### Highway & Grounds

- ⇒ Continue to provide high-quality infrastructure maintenance services for roadways, sidewalks, parks, playgrounds, and cemeteries and look for opportunities to incorporate sustainable maintenance practices into all aspects of highway and grounds operations.

# Public Works

## Capital Assets

- ⇒ Accomplish the development and implementation of a robust asset management plan that incorporates reliable capital planning for public works infrastructure that includes roads, sidewalks, crosswalks, signs, drainage, bridges, guardrails, etc.
- ⇒ Continuously refine the pavement management program, including complete and timely coordination with all utilities, to sustain the average network PCI at an optimum level utilizing a variety of preservation and rehabilitation techniques.
- ⇒ Fully Implement a comprehensive annual roads improvement program that incorporates pavement management, and other infrastructure needs in the right-of-way including utility, drainage, pedestrian, bicycle and vehicular.
- ⇒ Achieve full compliance with MS4 stormwater management permit and incorporate requirements into an integrated environmental permit process.
- ⇒ Solve to the greatest extent practicable the drainage and stormwater issues using green infrastructure and sustainable methods.
- ⇒ Develop and implement a funding mechanism to adequately address deficiencies in drainage, culverts and bridges and stormwater management.
- ⇒ Fully execute objectives of the ADA transition plan. Develop and implement a comprehensive program for sidewalks and other pedestrian amenities.
- ⇒ Perform street reconstruction and layout for them to function as complete streets with respect to pedestrian, bicycle, and other users of the right-of-way.
- ⇒ Develop and implement a Town-wide traffic management program to improve traffic operations, manage speeds and improve road safety. Include new technology for autonomous vehicles and other non-motorized travel.
- ⇒ Complete the long-term program that addresses the repair needs of the Town's 19 municipal parking lots and maintain them in an acceptable condition. The program includes improvements to access, layout, circulation, and drainage and the application of sustainable principles.
- ⇒ Continue to upgrade the fleet of CPW vehicles and heavy equipment in concert with the Town's Fleet Electrification Study (2022). The CPW fleet is made up of over 100 pieces of equipment, including heavy machinery, heavy and light-duty trucks, trailers, and specialty equipment. The fleet is valued at over \$4.5 million. CPW is recommending an average annual reinvestment of \$781,000 over the next 5 years to provide a level service fleet.
- ⇒ Oversee the planning, design and construction of a new Concord Public Works facility that will allow for safe and efficient operations.

# Public Works

## Personnel Summary

| Public Works              |                             | FY23         | FY23                | FY24         | FY24                | Δ           |                  |
|---------------------------|-----------------------------|--------------|---------------------|--------------|---------------------|-------------|------------------|
|                           |                             | FTE          | Budgeted            | FTE          | Recommended         | FTE         | \$               |
| <b>No.</b>                | <b>Division</b>             |              |                     |              |                     |             |                  |
| 7a                        | Public Works Administration | 4.00         | \$ 406,254          | 4.00         | \$ 403,946          | 0.00        | \$ (2,308)       |
| 7b                        | Engineering                 | 7.23         | 671,713             | 6.23         | 604,934             | -1.00       | (66,779)         |
| 7c                        | Highway Maintenance         | 12.80        | 1,080,121           | 12.80        | 1,116,102           | 0.00        | 35,982           |
| 7d                        | Winter Maintenance          | 1.72         | 300,685             | 1.72         | 324,316             | 0.00        | 23,631           |
| 7e                        | Parks & Trees               | 7.84         | 585,395             | 7.84         | 603,333             | 0.00        | 17,939           |
| 7f                        | Cemetery                    | 1.24         | 116,439             | 2.24         | 181,909             | 1.00        | 65,470           |
| 7g                        | 133 & 135 Keyes Road        | 0.00         | -                   | 0.00         | -                   | 0.00        | -                |
| 7h                        | Capital Accounts            | 0.00         | -                   | 0.00         | -                   | 0.00        | -                |
| 7i                        | Street Lighting             | 0.00         | -                   | 0.00         | -                   | 0.00        | -                |
| <b>Public Works Total</b> |                             | <b>34.84</b> | <b>\$ 3,160,606</b> | <b>34.84</b> | <b>\$ 3,234,540</b> | <b>0.00</b> | <b>\$ 73,934</b> |

# Public Works – Public Works Administration

## FY24 Budget Highlights

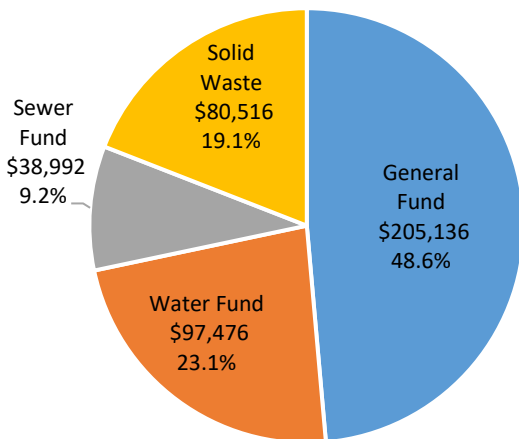
The FY24 Public Works Administration total operating appropriation is proposed to decrease by 0.4% or \$1,601 compared to FY23. The decrease is primarily due to salary and wage savings from the end of additional duty pay. In exchange for support services provided by Public Works Administration, the Water Fund supports 23.1% of the division’s expenses while the Sewer Fund and Solid Waste Fund support 9.2% and 19.1% of expenses respectively. The General Fund is proposed to support 48.6% or \$205,136 of planned expenses.

## Division Financial Overview

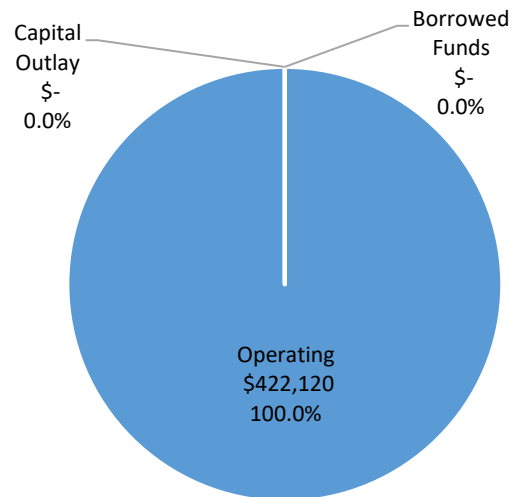
|                                    | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Public Works Administration</b> |                   |                   |                   |                   |                     |
| <b>Operating</b>                   |                   |                   |                   |                   |                     |
| Personnel Services                 | \$ 416,737        | \$ 393,638        | \$ 406,254        | \$ 403,946        | \$ 403,946          |
| Purchased Services                 | 6,424             | 4,761             | 8,587             | 8,404             | 8,404               |
| Supplies                           | 4,039             | 12,936            | 5,800             | 5,925             | 5,925               |
| Other Charges                      | 50,375            | 933               | 3,080             | 3,845             | 3,845               |
| <b>Subtotal</b>                    | <b>\$ 477,575</b> | <b>\$ 412,267</b> | <b>\$ 423,721</b> | <b>\$ 422,120</b> | <b>\$ 422,120</b>   |
| <b>Total Operating Expense</b>     | <b>\$ 477,575</b> | <b>\$ 412,267</b> | <b>\$ 423,721</b> | <b>\$ 422,120</b> | <b>\$ 422,120</b>   |
| <b>Capital</b>                     |                   |                   |                   |                   |                     |
| Capital Outlay                     | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                     | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                    | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>      | <b>\$ 477,575</b> | <b>\$ 412,267</b> | <b>\$ 423,721</b> | <b>\$ 422,120</b> | <b>\$ 422,120</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Works – Engineering

## FY24 Budget Highlights

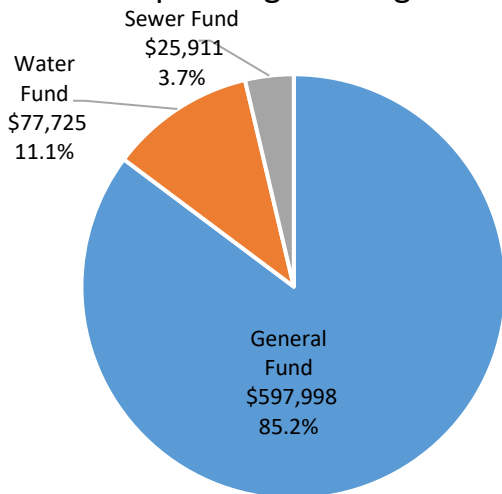
The FY24 Engineering total operating appropriation is proposed to increase by 31.7% or \$168,853 compared to FY23. This increase is the result of the proposed transfer of a GIS position to Information Technology plus the absorption of capital services costs in to the General Fund normally supported by capital projects and road repair funds. The proposed budget also includes \$285,000 in capital outlay to support various equipment and traffic improvements in addition to \$515,000 in borrowed funds for traffic signal and signage improvements at Baker and Main. The General Fund is proposed to support 85.2% or \$597,998 of planned expenditures.

## Division Financial Overview

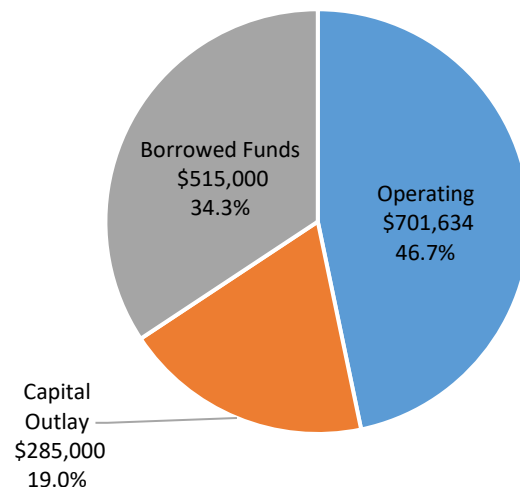
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request     | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Engineering</b>             |                   |                   |                   |                     |                     |
| <b>Operating</b>               |                   |                   |                   |                     |                     |
| Personnel Services             | \$ 432,397        | \$ 437,076        | \$ 671,713        | \$ 604,934          | \$ 604,934          |
| Purchased Services             | 27,413            | 53,609            | 50,988            | 76,140              | 76,140              |
| Supplies                       | 8,624             | 8,400             | 11,105            | 10,950              | 10,950              |
| Other Charges                  | 120,704           | 3,086             | 8,975             | 9,610               | 9,610               |
| <i>Less: Direct Pay</i>        |                   |                   | (210,000)         | -                   | -                   |
| <b>Subtotal</b>                | <b>\$ 589,139</b> | <b>\$ 502,171</b> | <b>\$ 532,781</b> | <b>\$ 701,634</b>   | <b>\$ 701,634</b>   |
| <b>Total Operating Expense</b> | <b>\$ 589,139</b> | <b>\$ 502,171</b> | <b>\$ 532,781</b> | <b>\$ 701,634</b>   | <b>\$ 701,634</b>   |
| <b>Capital</b>                 |                   |                   |                   |                     |                     |
| Capital Outlay                 | \$ -              | \$ 30,892         | \$ 235,000        | \$ 285,000          | \$ 285,000          |
| Borrowed Funds                 | -                 | -                 | -                 | 515,000             | 515,000             |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ 30,892</b>  | <b>\$ 235,000</b> | <b>\$ 800,000</b>   | <b>\$ 800,000</b>   |
| <b>Total Division Expense</b>  | <b>\$ 589,139</b> | <b>\$ 533,063</b> | <b>\$ 767,781</b> | <b>\$ 1,501,634</b> | <b>\$ 1,501,634</b> |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Works – Highway Maintenance

## FY24 Budget Highlights

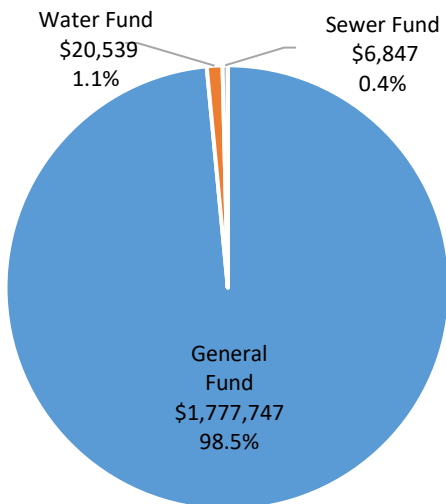
The FY24 Highway Maintenance total operating appropriation is proposed to increase by 6.6% or \$111,274 compared to FY23. The budget is proposed to include increases for union personnel salary and wages and an also additional \$75,292 in funding to support increased supply and service costs. \$450,000 in capital outlay is proposed to support the purchase of new vehicles and equipment. The General Fund is proposed to support 98.5% or \$1,777,747 of planned expenditures.

## Division Financial Overview

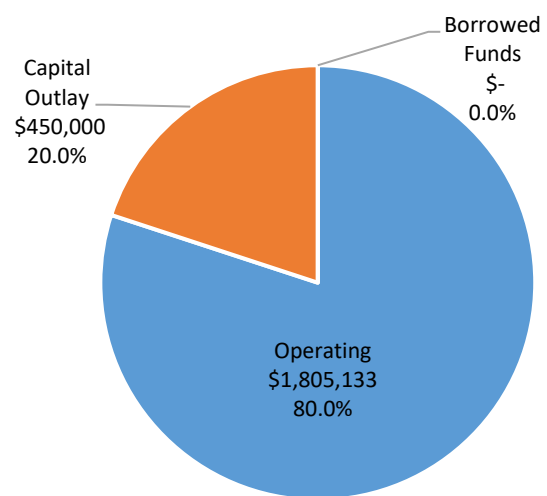
|                                | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Request     | FY24<br>Recommended |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Highway Maintenance</b>     |                     |                     |                     |                     |                     |
| <b>Operating</b>               |                     |                     |                     |                     |                     |
| Personnel Services             | \$ 1,049,589        | \$ 1,023,081        | \$ 1,080,121        | \$ 1,116,102        | \$ 1,116,102        |
| Purchased Services             | 109,445             | 170,123             | 322,187             | 339,218             | 339,218             |
| Supplies                       | 245,594             | 250,731             | 284,342             | 341,513             | 341,513             |
| Other Charges                  | 142,242             | 208,946             | 7,210               | 8,300               | 8,300               |
| <b>Subtotal</b>                | <b>\$ 1,546,869</b> | <b>\$ 1,652,881</b> | <b>\$ 1,693,859</b> | <b>\$ 1,805,133</b> | <b>\$ 1,805,133</b> |
| <b>Total Operating Expense</b> | <b>\$ 1,546,869</b> | <b>\$ 1,652,881</b> | <b>\$ 1,693,859</b> | <b>\$ 1,805,133</b> | <b>\$ 1,805,133</b> |
| <b>Capital</b>                 |                     |                     |                     |                     |                     |
| Capital Outlay                 | \$ -                | \$ 189              | \$ 7,500            | \$ 450,000          | \$ 450,000          |
| Borrowed Funds                 | -                   | -                   | -                   | -                   | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>         | <b>\$ 189</b>       | <b>\$ 7,500</b>     | <b>\$ 450,000</b>   | <b>\$ 450,000</b>   |
| <b>Total Division Expense</b>  | <b>\$ 1,546,869</b> | <b>\$ 1,653,070</b> | <b>\$ 1,701,359</b> | <b>\$ 2,255,133</b> | <b>\$ 2,255,133</b> |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Works – Winter Maintenance

## FY24 Budget Highlights

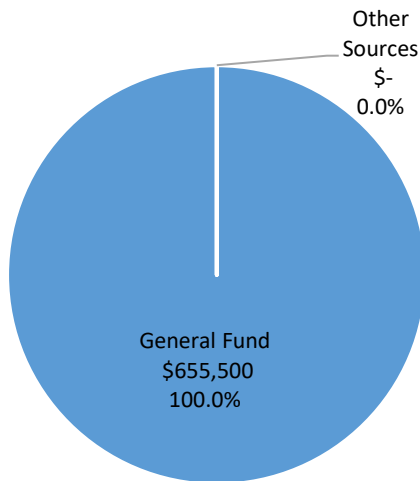
The FY24 Winter Maintenance total operating appropriation is proposed to increase 0.8% or \$5,500 compared to FY23. The \$655,500 is being recommended due to the variability of expenses related to personnel services, plowing contracts, fuel costs, equipment maintenance, salt, and de-icing chemicals. Road salt is obtained through a State Contract purchasing consortium. Pricing for road salt continues to fluctuate and can often account for as much as 35% of winter maintenance expenses. The General Fund is proposed to support 100.0% or \$655,500 of planned expenditures.

## Division Financial Overview

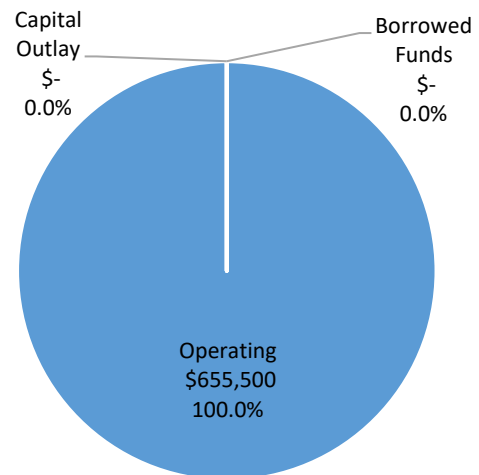
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Winter Maintenance</b>      |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Expenses             | \$ 320,073        | \$ 374,109        | \$ 300,685        | \$ 324,316        | \$ 324,316          |
| Purchased Services             | 172,014           | 148,100           | 180,010           | 261,430           | 261,430             |
| Supplies                       | 314,148           | 319,196           | 305,708           | 431,907           | 431,907             |
| Potential Deficit              | (166,235)         | (201,405)         | (136,403)         | (136,403)         | (362,153)           |
| <b>Subtotal</b>                | <b>\$ 640,000</b> | <b>\$ 640,000</b> | <b>\$ 650,000</b> | <b>\$ 881,250</b> | <b>\$ 655,500</b>   |
| <b>Total Operating Expense</b> | <b>\$ 640,000</b> | <b>\$ 640,000</b> | <b>\$ 650,000</b> | <b>\$ 881,250</b> | <b>\$ 655,500</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Capital Outlay                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 640,000</b> | <b>\$ 640,000</b> | <b>\$ 650,000</b> | <b>\$ 881,250</b> | <b>\$ 655,500</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Works – Parks & Trees

## FY24 Budget Highlights

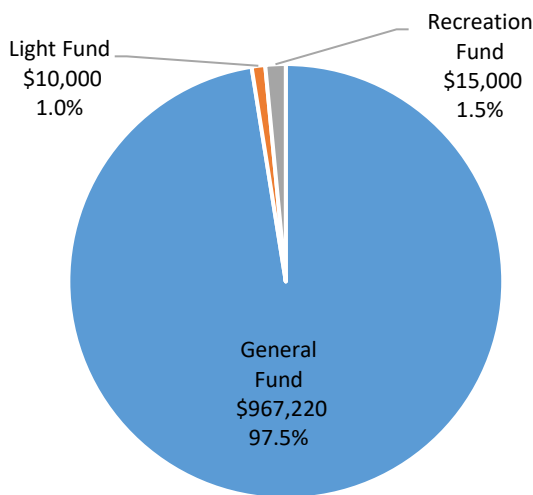
The FY24 Parks & Trees total operating appropriation is proposed to increase by 5.5% or \$51,457 compared to FY23. The proposed budget includes union salary and wage increases along with additional funding to support increases in service and supply costs. In exchange for services, the Light Fund provides \$10,000 in funding for maintenance around power lines and Recreation \$15,000 for the maintenance of various fields and park properties. Expenses associated with the maintenance of Schools’ athletic fields continue to be separated from the appropriation due to changes in accounting practices. The budget proposes \$60,000 in capital outlay for small equipment and public shade trees. The General Fund is proposed to support 97.2% or \$967,220 of planned expenditures.

## Division Financial Overview

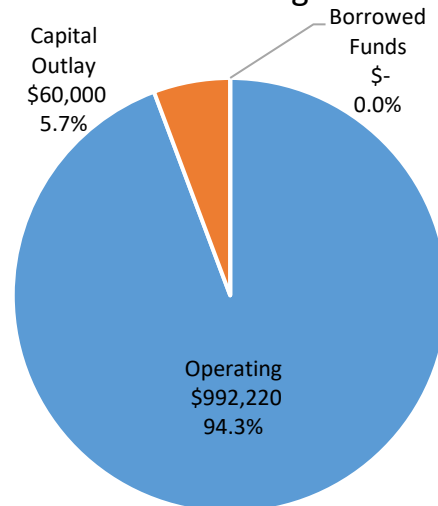
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request     | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Parks &amp; Trees</b>       |                   |                   |                   |                     |                     |
| <b>Operating</b>               |                   |                   |                   |                     |                     |
| Personnel Services             | \$ 516,419        | \$ 538,609        | \$ 585,395        | \$ 603,333          | \$ 603,333          |
| Purchased Services             | 122,442           | 103,073           | 208,703           | 215,438             | 215,438             |
| Supplies                       | 129,604           | 114,733           | 156,570           | 183,482             | 183,482             |
| Other Charges                  | 2,842             | 4,786             | 5,095             | 4,967               | 4,967               |
| <i>Less: Direct Pay</i>        | -                 | (15,000)          | (15,000)          | (15,000)            | (15,000)            |
| <b>Subtotal</b>                | <b>\$ 771,307</b> | <b>\$ 746,201</b> | <b>\$ 940,763</b> | <b>\$ 992,220</b>   | <b>\$ 992,220</b>   |
| <b>Total Operating Expense</b> | <b>\$ 771,307</b> | <b>\$ 746,201</b> | <b>\$ 940,763</b> | <b>\$ 992,220</b>   | <b>\$ 992,220</b>   |
| <b>Capital</b>                 |                   |                   |                   |                     |                     |
| Capital Outlay                 | \$ -              | \$ 32,557         | \$ 57,500         | \$ 60,000           | \$ 60,000           |
| Borrowed Funds                 | -                 | -                 | -                 | -                   | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>       | <b>\$ 32,557</b>  | <b>\$ 57,500</b>  | <b>\$ 60,000</b>    | <b>\$ 60,000</b>    |
| <b>Total Division Expense</b>  | <b>\$ 771,307</b> | <b>\$ 778,758</b> | <b>\$ 998,263</b> | <b>\$ 1,052,220</b> | <b>\$ 1,052,220</b> |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Works – Cemetery

## FY24 Budget Highlights

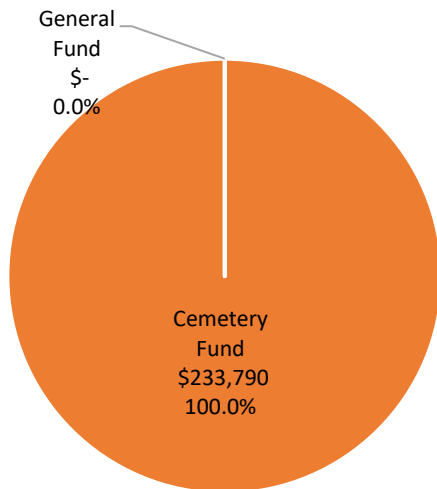
The FY24 Cemetery total operating appropriation is proposed to decrease by 13.7% or \$43,541 compared to FY23. The budget proposes a new Cemetery Specialist along with increases in Purchased Services, Supplies, and Other Charges. Personnel Services is proposed to include union salary and wage increases. The Cemetery Fund is proposed to support 100.0% of the proposed operating and 100.0% of proposed capital expenditures.

## Division Financial Overview

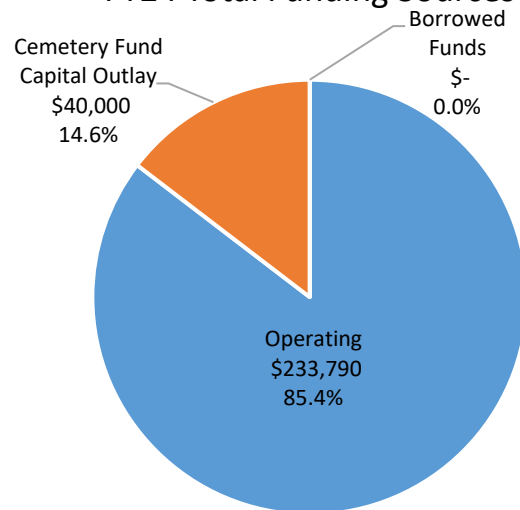
|                                | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Request   | FY24<br>Recommended |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Cemetery</b>                |                   |                   |                   |                   |                     |
| <b>Operating</b>               |                   |                   |                   |                   |                     |
| Personnel Services             | \$ 93,120         | \$ 103,632        | \$ 116,439        | \$ 181,909        | \$ 181,909          |
| Purchased Services             | 102,478           | 115,243           | 144,634           | 157,699           | 157,699             |
| Supplies                       | 5,198             | 7,540             | 15,429            | 19,210            | 19,210              |
| Other Charges                  | 210               | 664               | 830               | 855               | 855                 |
| Less: Direct Pay               | -                 | -                 | -                 | -                 | (125,883)           |
| <b>Subtotal</b>                | <b>\$ 201,006</b> | <b>\$ 227,080</b> | <b>\$ 277,332</b> | <b>\$ 359,673</b> | <b>\$ 233,790</b>   |
| <b>Total Operating Expense</b> | <b>\$ 201,006</b> | <b>\$ 227,080</b> | <b>\$ 277,332</b> | <b>\$ 359,673</b> | <b>\$ 233,790</b>   |
| <b>Capital</b>                 |                   |                   |                   |                   |                     |
| Cemetery Fund Capital Outlay   | \$ 38,912         | \$ 24,620         | \$ 40,000         | \$ 40,000         | \$ 40,000           |
| Borrowed Funds                 | -                 | -                 | -                 | -                 | -                   |
| <b>Subtotal</b>                | <b>\$ 38,912</b>  | <b>\$ 24,620</b>  | <b>\$ 40,000</b>  | <b>\$ 40,000</b>  | <b>\$ 40,000</b>    |
| <b>Total Division Expense</b>  | <b>\$ 239,918</b> | <b>\$ 251,700</b> | <b>\$ 317,332</b> | <b>\$ 399,673</b> | <b>\$ 273,790</b>   |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Public Works – 133 & 135 Keyes Road

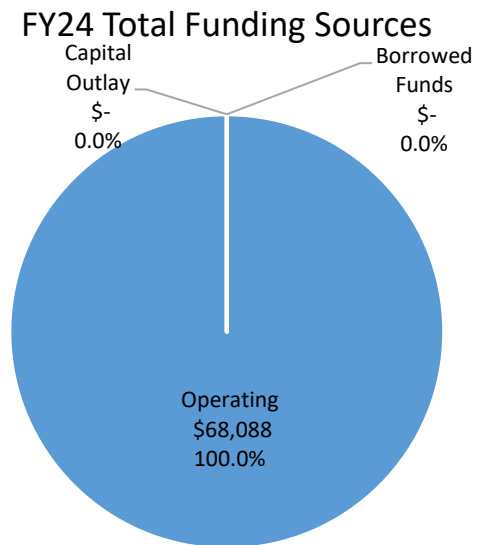
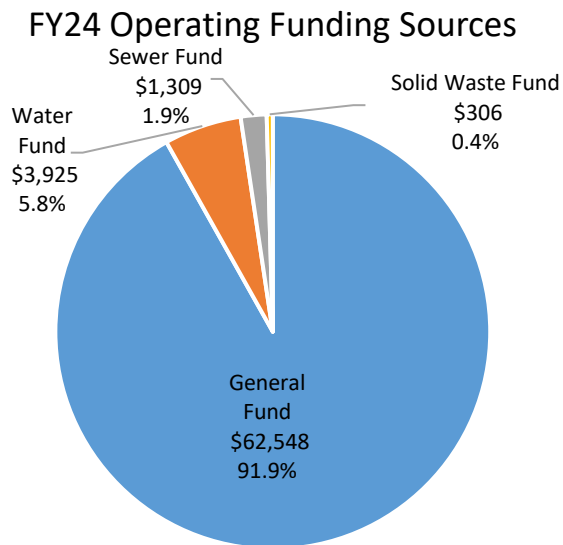
## FY24 Budget Highlights

The FY24 133 & 135 Keyes Road total operating appropriation is proposed to increase by 24.1% or \$13,240 compared to FY23. The proposed budget includes funding to support the remaining building related expenses not proposed to be transferred to Facilities Administration. Contributions from the Water, Sewer, and Solid Waste Funds help support the expense of housing the Public Works staff and equipment. The General Fund is proposed to support 91.9% or \$62,548 of planned expenditures.

## Division Financial Overview

|                                 | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Request  | FY24<br>Recommended |
|---------------------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>133 &amp; 135 Keyes Road</b> |                  |                  |                  |                  |                     |
| <b>Operating</b>                |                  |                  |                  |                  |                     |
| Personnel Services              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |
| Purchased Services              | 14,464           | 11,830           | 54,848           | 86,929           | 68,088              |
| Supplies                        | 1,170            | -                | -                | -                | -                   |
| Other Charges                   | 19,552           | -                | -                | -                | -                   |
| <b>Subtotal</b>                 | <b>\$ 35,186</b> | <b>\$ 11,830</b> | <b>\$ 54,848</b> | <b>\$ 86,929</b> | <b>\$ 68,088</b>    |
| <b>Total Operating Expense</b>  | <b>\$ 35,186</b> | <b>\$ 11,830</b> | <b>\$ 54,848</b> | <b>\$ 86,929</b> | <b>\$ 68,088</b>    |
| <b>Capital</b>                  |                  |                  |                  |                  |                     |
| Capital Outlay                  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |
| Borrowed Funds                  | -                | -                | -                | -                | -                   |
| <b>Subtotal</b>                 | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         |
| <b>Total Division Expense</b>   | <b>\$ 35,186</b> | <b>\$ 11,830</b> | <b>\$ 54,848</b> | <b>\$ 86,929</b> | <b>\$ 68,088</b>    |

## Division Funding Sources



# Public Works – Capital Accounts

## FY24 Budget Highlights

The FY24 Road Improvements budget is proposed to increase by \$693,000 or 22.6% compared to the FY23 budget. The budget includes \$3.075 million in debt authorization as well as approximately \$680,000 in Chapter 90 State Aid. \$300,000 in borrowed funds is proposed to support the replacement and purchase of heavy equipment.

## Division Financial Overview

|                                       | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Request     | FY24<br>Recommended |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Capital Accounts</b>               |                     |                     |                     |                     |                     |
| <b><u>Road Improvements</u></b>       |                     |                     |                     |                     |                     |
| Capital Outlay                        | \$ 100,000          | \$ -                | \$ -                | \$ -                | \$ -                |
| Borrowed Funds                        | 1,400,000           | 2,000,000           | 2,382,000           | 3,075,000           | 3,075,000           |
| State Aid - Chapter 90                | 677,874             | 677,874             | 680,000             | 680,000             | 680,000             |
| <b>Subtotal</b>                       | <b>\$ 2,177,874</b> | <b>\$ 2,677,874</b> | <b>\$ 3,062,000</b> | <b>\$ 3,755,000</b> | <b>\$ 3,755,000</b> |
| <b><u>Drainage Program</u></b>        |                     |                     |                     |                     |                     |
| Capital Outlay                        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Borrowed Funds                        | -                   | -                   | 772,000             | -                   | -                   |
| <b>Subtotal</b>                       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 772,000</b>   | <b>\$ -</b>         | <b>\$ -</b>         |
| <b><u>Sidewalk Management</u></b>     |                     |                     |                     |                     |                     |
| Capital Outlay                        | \$ 16,800           | \$ -                | \$ -                | \$ -                | \$ -                |
| Borrowed Funds                        | -                   | -                   | -                   | -                   | -                   |
| <b>Subtotal</b>                       | <b>\$ 16,800</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b><u>Heavy Equipment</u></b>         |                     |                     |                     |                     |                     |
| Capital Outlay                        | \$ 157,869          | \$ 29,266           | \$ 340,000          | \$ 300,000          | \$ 300,000          |
| Borrowed Funds                        | -                   | -                   | 362,000             | -                   | -                   |
| <b>Subtotal</b>                       | <b>\$ 157,869</b>   | <b>\$ 29,266</b>    | <b>\$ 702,000</b>   | <b>\$ 300,000</b>   | <b>\$ 300,000</b>   |
| <b>Total Capital Accounts Expense</b> | <b>\$ 2,352,543</b> | <b>\$ 2,707,140</b> | <b>\$ 4,536,000</b> | <b>\$ 4,055,000</b> | <b>\$ 4,055,000</b> |

# Public Works – Street Lighting

## FY24 Budget Highlights

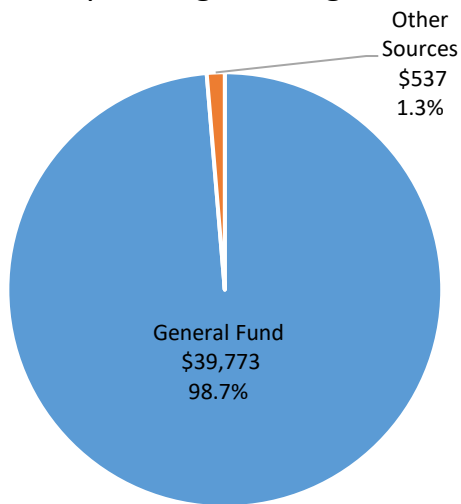
The FY24 Street Lighting total operating appropriation is proposed to increase 27.5% or \$8,685 compared to FY23. A small contribution from Other Sources, the Town’s Trust Funds, is planned to support \$537 of expenses. The General Fund is proposed to support 98.3% or \$39,773 of planned expenditures.

## Division Financial Overview

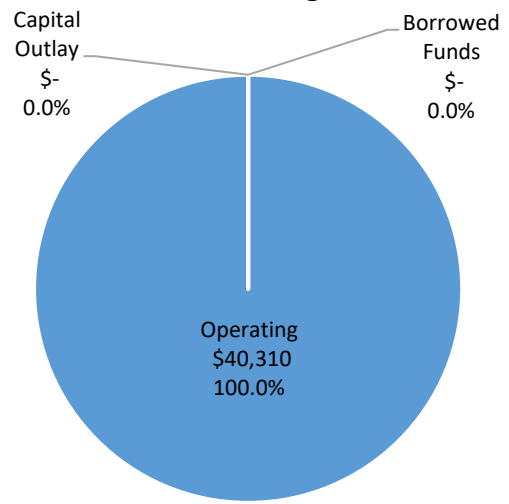
|                                | FY21<br>Actual   | FY22<br>Actual   | FY23<br>Budgeted | FY24<br>Request  | FY24<br>Recommended |
|--------------------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>Street Lighting</b>         |                  |                  |                  |                  |                     |
| <b>Operating</b>               |                  |                  |                  |                  |                     |
| Personnel Services             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |
| Purchased Services             | 25,188           | 33,589           | 31,625           | 40,310           | 40,310              |
| Supplies                       | -                | -                | -                | -                | -                   |
| Other Charges                  | -                | -                | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ 25,188</b> | <b>\$ 33,589</b> | <b>\$ 31,625</b> | <b>\$ 40,310</b> | <b>\$ 40,310</b>    |
| <b>Total Operating Expense</b> | <b>\$ 25,188</b> | <b>\$ 33,589</b> | <b>\$ 31,625</b> | <b>\$ 40,310</b> | <b>\$ 40,310</b>    |
| <b>Capital</b>                 |                  |                  |                  |                  |                     |
| Capital Outlay                 | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |
| Borrowed Funds                 | -                | -                | -                | -                | -                   |
| <b>Subtotal</b>                | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         |
| <b>Total Division Expense</b>  | <b>\$ 25,188</b> | <b>\$ 33,589</b> | <b>\$ 31,625</b> | <b>\$ 40,310</b> | <b>\$ 40,310</b>    |

## Division Funding Sources

FY24 Operating Funding Sources



FY24 Total Funding Sources



# Unclassified – Employee Wellness

## Mission Statement

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

## FY24 Budget Highlights

This budget is proposed to increase by \$48,391 or 181.9% compared to the FY23 appropriation. At the end of FY22, no funding of the current appropriation was encumbered and reserved toward meeting the sick leave buyback liability.

## Overview

The specific components of this budget are as follows:

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

### Contract Buyback Rules

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

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

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

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

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

# Unclassified – Employee Wellness

## Financial Overview

|                                | FY21<br>Actual     | FY22<br>Actual     | FY23<br>Budgeted     | FY24<br>Request    | FY24<br>Recommended |
|--------------------------------|--------------------|--------------------|----------------------|--------------------|---------------------|
| <b>Employee Wellness</b>       |                    |                    |                      |                    |                     |
| <b>Benefits Type</b>           |                    |                    |                      |                    |                     |
| Unused Sick Leave              | \$ 2,856           | \$ 2,856           | \$ 23,061            | \$ -               | \$ -                |
| Public Safety Ch. 41 §100 B    | -                  | -                  | 887                  | -                  | -                   |
| Employee Assistance Program    | 34,878             | -                  | 2,661                | -                  | -                   |
| To Sick Leave Buyback Reserve  | -                  | -                  | -                    | -                  | -                   |
| Other Employee Benefit         | -                  | 182                | -                    | -                  | -                   |
| <b>Subtotal</b>                | <b>\$ 37,734</b>   | <b>\$ 3,038</b>    | <b>\$ 26,609</b>     | <b>\$ 75,000</b>   | <b>\$ 75,000</b>    |
| <b>Total Operating Expense</b> | <b>\$ 37,734</b>   | <b>\$ 3,038</b>    | <b>\$ 26,609</b>     | <b>\$ 75,000</b>   | <b>\$ 75,000</b>    |
| <b>Total Division Expense</b>  | <b>\$ 37,734</b>   | <b>\$ 3,038</b>    | <b>\$ 26,609</b>     | <b>\$ 75,000</b>   | <b>\$ 75,000</b>    |
| <b>Funding Plan</b>            |                    |                    |                      |                    |                     |
|                                | <b>FY23 Budget</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>          |
| General Fund - Operating       | \$ 26,609          | 100.0%             | \$ 75,000            | 100.0%             | 181.9%              |

As shown below, this account representing fiscal years FY19 to FY22 is only for the General Fund “Town Liability”. The Concord Public Schools (CPS) liability is payable from the annual CPS appropriation. The Total Liability is shown in the Annual Financial Statements. Enterprise Fund Liabilities are paid from those funds.

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

| <b>Personnel Type</b>       | <b>FY19</b>        | <b>FY20</b>        | <b>FY21</b>        | <b>FY22</b>        |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Police Union                | \$ 153,075         | \$ 118,412         | \$ 31,697          | \$ 8,046           |
| Fire Union                  | 555,356            | 377,313            | 312,031            | 331,583            |
| All Other Town Government   | 293,396            | 264,846            | 258,183            | 212,094            |
| <b>Total Town Liability</b> | <b>\$1,001,827</b> | <b>\$ 760,570</b>  | <b>\$ 601,911</b>  | <b>\$ 551,722</b>  |
| CPS Employees               | 1,280,295          | 1,016,109          | 777,420            | 777,420            |
| <b>Total Liability</b>      | <b>\$2,282,122</b> | <b>\$1,776,679</b> | <b>\$1,379,331</b> | <b>\$1,329,142</b> |

# Unclassified – Reserve Fund

## Mission Statement

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

## FY24 Budget Highlights

This budget proposed to reduce the Reserve Fund by \$25,000 or 11.1% compared to the FY23 budget. This account is 0.15% of the appropriation proposed and is under the jurisdiction of the Town Manager.

## Overview

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

While the Reserve Fund may be allocated for any Town purpose, the original Reserve Fund budget of each year has not been used for Education operating budgets (except through supplemental appropriations specifically earmarked by Town Meeting vote). This is because the Concord Public School Committee has the legal authority to transfer appropriations within the overall amount appropriated to it by Town Meeting. The Town Manager has no similar authority to make transfers among the 16 separate appropriation accounts that constitute the Town Budget Article to be voted by the 2023 Annual Town Meeting (Article 9).

Requests from Town departments are first reviewed by the Chief Financial Officer and approved by the Town Manager before being submitted to the Finance Committee for its consideration. During FY22, no funds were transferred to other accounts.

## Financial Overview

|   | FY21<br>Actual       | FY22<br>Actual     | FY23<br>Budgeted     | FY24<br>Request    | FY24<br>Recommended |
|---|----------------------|--------------------|----------------------|--------------------|---------------------|
| <b>Reserve Fund</b>                                       |                      |                    |                      |                    |                     |
| <b>Financial Activity</b>                                 |                      |                    |                      |                    |                     |
| Original Appropriation                                    | \$ 225,000           | \$ 225,000         | \$ 225,000           | \$ 200,000         | \$ 200,000          |
| Total Transferred   | (225,000)            | -                  | N/A                  | N/A                | N/A                 |
| <b>Balance Unexpected</b><br><i>(Returned to Revenue)</i> | <b>\$ -</b>          | <b>\$ 225,000</b>  | <b>N/A</b>           | <b>N/A</b>         | <b>N/A</b>          |
| <b>Funding Plan</b>                                       |                      |                    |                      |                    |                     |
|   | <b>FY23 Proposed</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>          |
| General Fund - Operating                                  | \$ 225,000           | 100.0%             | \$ 200,000           | 100.0%             | -11.1%              |

# Unclassified – Salary Reserve

## Mission Statement

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

## FY24 Budget Highlights

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

## Overview

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

The FY24 recommendation is projected to be sufficient for approximate market adjustments of non-union staff. Funding for existing collective bargaining agreements (CBAs) inclusive of the Library, Police, Dispatch, Fire, and Public Works units will be appropriated directly as part of a department’s budget instead of being appropriated in the salary reserve. In accordance with Section 10.2 of the Personnel Bylaw, the Town Manager and Personnel Board will jointly establish the FY24 step increase and merit pay plan prior to July 1, 2023.

The FY23 compensation plan allowed for an average 4.0% pay increase for market adjustments effective July 1<sup>st</sup>, 2022, due to the impact of the COVID-19 pandemic and inflation on the Town’s finances.

Only longevity increments scheduled for existing staff are included in the proposed departmental budgets. All other salary changes for FY24 are proposed for funding from this account.

### Salary Adjustment 10 Year History - Non-Union Staff

| Beginning Date | Fiscal Year | July 1st Structure Increase | Step / Merit Increase |
|----------------|-------------|-----------------------------|-----------------------|
| 7/1/2014       | FY14        | 1.5%                        | 2.5%                  |
| 7/1/2015       | FY15        | 1.5%                        | 2.5%                  |
| 7/1/2016       | FY16        | 2.0%                        | 2.5%                  |
| 7/1/2017       | FY17        | 2.5%                        | 2.5%                  |
| 7/1/2018       | FY18        | 2.5%                        | 2.5%                  |
| 7/1/2019       | FY19        | 2.5%                        | 2.5%                  |
| 7/1/2020       | FY20        | 2.5%                        | 2.5%                  |
| 12/28/2020     | FY21        | 2.5%                        | 0.0%                  |
| 7/1/2021       | FY22        | 4.0%                        | 0.0%                  |
| 7/1/2022       | FY23        | 4.0%                        | 0.0%                  |
| 7/1/2023       | FY24        | TBD                         | TBD                   |

# Unclassified – Salary Reserve

## Financial Overview

|   | FY21<br>Actual       | FY22<br>Actual     | FY23<br>Budgeted     | FY24<br>Request    | FY24<br>Recommended |
|---|----------------------|--------------------|----------------------|--------------------|---------------------|
| <b>Salary Reserve Fund</b>                                |                      |                    |                      |                    |                     |
| <b>Financial Activity</b>                                 |                      |                    |                      |                    |                     |
| Original Appropriation                                    | \$ 250,000           | \$ 700,000         | \$ 1,057,934         | \$ 755,000         | \$ 755,000          |
| Less  |                      |                    |                      |                    |                     |
| Total Transfers   | (624,236)            | (600)              | N/A                  | N/A                | N/A                 |
| Encumbered  | \$ 374,236           | \$ (699,400)       | N/A                  | N/A                | N/A                 |
| <b>Balance Unexpected</b><br><i>(Returned to Revenue)</i> | \$ -                 | \$ -               | N/A                  | N/A                | N/A                 |
| <b>Funding Plan</b>                                       |                      |                    |                      |                    |                     |
|   | <b>FY23 Proposed</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>          |
| General Fund - Operating                                  | \$ 1,057,934         | 100.0%             | \$ 755,000           | 100.0%             | -28.6%              |

Note: The Salary Reserve Funds for collective bargaining agreements are proposed to be appropriated as part of the corresponding department budgets.

# Unclassified – Land Fund

## Mission Statement

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

## FY24 Budget Highlights

General Fund support is proposed to decrease by \$25,000 or 100% compared to FY23. The balance of the fund is available for costs related to appraisals, surveys, and deposits in connection with land acquisition. This fund can accept gifts from private sources.

## Overview

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

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

## Financial Overview

| Land Fund                | FY21<br>Actual             | FY22<br>Actual        | FY23<br>Budgeted      | FY24<br>Request       | FY24<br>Recommended |
|--------------------------|----------------------------|-----------------------|-----------------------|-----------------------|---------------------|
| <b>Operating</b>         |                            |                       |                       |                       |                     |
| Personnel Services       | \$ -                       | \$ -                  | \$ -                  | \$ -                  | \$ -                |
| Purchased Services       | 10,000                     | 3,800                 | 25,000                | -                     | -                   |
| Supplies                 | -                          | -                     | -                     | -                     | -                   |
| Other Charges            | -                          | -                     | -                     | -                     | -                   |
| <b>Subtotal</b>          | <b>\$ 10,000</b>           | <b>\$ 3,800</b>       | <b>\$ 25,000</b>      | <b>\$ -</b>           | <b>\$ -</b>         |
| <b>Funding Plan</b>      |                            |                       |                       |                       |                     |
| General Fund - Operating | FY23 Proposed<br>\$ 25,000 | % of Budget<br>100.0% | FY24 Proposed<br>\$ - | % of Budget<br>100.0% | % Δ<br>-100.0%      |

## Historical Uses

| Funding Sources                   | Land Fund History |                  |                  |                  |                  |
|-----------------------------------|-------------------|------------------|------------------|------------------|------------------|
|                                   | FY20              | FY21             | FY22             | FY23             | FY24             |
| Beginning Balance                 | \$ 25,440         | \$ 24,146        | \$ 24,191        | \$ 20,419        | \$ 45,419        |
| Return of Deposit                 | -                 | -                | -                | -                | -                |
| Tax Levy                          | -                 | -                | -                | 25,000           | -                |
| Gifts                             | -                 | -                | -                | -                | -                |
| Interest Earned                   | 336               | 46               | 27               | -                | -                |
| <b>Total Available</b>            | <b>\$ 25,777</b>  | <b>\$ 24,191</b> | <b>\$ 24,219</b> | <b>\$ 45,419</b> | <b>\$ 45,419</b> |
| <b>Fund Uses</b>                  |                   |                  |                  |                  |                  |
| Debt Service                      | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             |
| Land Purchase                     | -                 | -                | -                | -                | -                |
| Options                           | -                 | -                | -                | -                | -                |
| Appraisal, Legal, Surveying, etc. | 1,631             | -                | 3,800            | -                | -                |
| <b>Total Used</b>                 | <b>\$ 1,631</b>   | <b>\$ -</b>      | <b>\$ 3,800</b>  | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>Ending Balance</b>             | <b>\$ 24,146</b>  | <b>\$ 24,191</b> | <b>\$ 20,419</b> | <b>\$ 45,419</b> | <b>\$ 45,419</b> |

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# Joint Accounts (Town & CPS)

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# Joint (Town-CPS) – Group Insurance

## Mission Statement

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

## FY24 Budget Highlights

This budget represents a 9.0% increase in the General Fund appropriation from that of the FY23 budget and covers the employer share of group insurance costs for all town and Concord Public School (CPS) employees. Approximately 64% of Town employees and 54% of CPS employees select Town health insurance coverage. Pursuant to a July 2011 state law, a revised health plan design was implemented on June 1, 2012. A 3-year Mitigation Plan was agreed upon to set up a fund a Health Reimbursement Account to offset a portion of higher out-of-pocket costs incurred by plan participants.

## Overview

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

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

The FY24 General Fund appropriation is proposed to increase by 9.0% or \$672,149 to \$8,147,471.

# Joint (Town-CPS) – Group Insurance

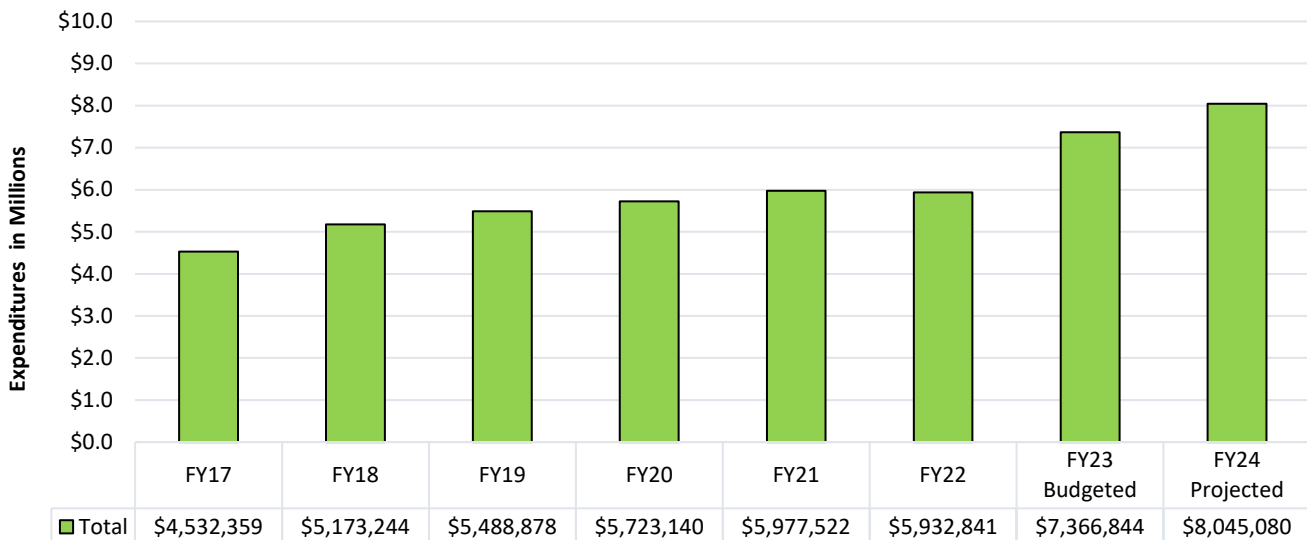
## Financial Overview

|                                      | FY20<br>Actual      | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Proposed    |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Group Insurance</b>               |                     |                     |                     |                     |                     |
| <b>Financial Activity</b>            |                     |                     |                     |                     |                     |
| Health Insurance                     | \$ 5,723,140        | \$ 5,977,522        | \$ 5,932,841        | \$ 7,366,844        | \$ 8,045,080        |
| Life Insurance                       | 17,083              | 22,471              | 22,493              | 21,826              | 23,790              |
| Dental Insurance                     | 276,142             | 249,906             | 266,142             | 349,030             | 380,443             |
| Other Prof. Services                 | 31,350              | 19,519              | 13,700              | 30,000              | 31,500              |
| Medicare Part B - Penalty Reimburse. | 12,777              | 12,572              | 13,262              | 16,000              | 16,800              |
| Employer Health Savings Accounts     | 225,520             | 205,520             | 290,000             | 327,000             | 330,000             |
| Other, Cost Effective Plan Subsidy   | -                   | -                   | -                   | -                   | -                   |
| Other, Risk Manager                  | -                   | -                   | -                   | -                   | 82,992              |
| Transfer to Insurance Reserve Fund   | 164,795             | 275,000             | 670,244             | -                   | -                   |
| Transfer to OPEB Trust               | -                   | -                   | -                   | -                   | -                   |
| <b>Total Expenditure</b>             | <b>\$ 6,450,807</b> | <b>\$ 6,762,510</b> | <b>\$ 7,208,683</b> | <b>\$ 8,110,700</b> | <b>\$ 8,910,605</b> |

| <b>Funding Plan</b>        | <b>FY23 Budgeted</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>  |
|----------------------------|----------------------|--------------------|----------------------|--------------------|-------------|
| General Fund - Operating   | \$7,468,322          | 92.1%              | \$ 8,140,471         | 91.4%              | 9.0%        |
| Light Fund                 | \$392,886            | 4.8%               | 462,378              | 5.2%               | 17.7%       |
| Water Fund                 | \$96,015             | 1.2%               | 124,202              | 1.4%               | 29.4%       |
| Sewer Fund                 | \$43,343             | 0.5%               | 32,050               | 0.4%               | -26.1%      |
| Recreation Fund            | \$40,778             | 0.5%               | 117,674              | 1.3%               | 188.6%      |
| Swim & Fitness Center Fund | \$43,649             | 0.5%               | 33,830               | 0.4%               | -22.5%      |
| PEG Fund                   | \$25,707             | 0.3%               | -                    | 0.0%               | -100.0%     |
| <b>Total</b>               | <b>\$8,110,700</b>   | <b>100.0%</b>      | <b>\$ 8,910,605</b>  | <b>100.0%</b>      | <b>9.9%</b> |

## Employer Health Insurance Expense History

Health Insurance Expense, Employer Share



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

## Mission Statement

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

## FY24 Budget Highlights

This budget represents a 2.6% or \$36,739 decrease in allocation over the FY23 General Fund budgeted amount. In FY24, an amount of \$1,364,608 has been proposed via Article 12 of the 2023 Annual Town Meeting warrant to cover the Actuarially Determined Contribution (ADC). The decrease is due to an adjustment in the amortization schedule, which smooths the total remaining unfunded liability equally over the next eight years. The Net OPEB Liability (NOL) is planned to be fully funded by 2039.

## Overview

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

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

This Net OPEB Liability (NOL) is \$23.4 million as of June 30, 2022, and Funded Ratio is 54.2% with full funding expected in 2039.

## Financial Overview

|                                       | FY20<br>Actual       | FY21<br>Actual     | FY22<br>Actual       | FY23<br>Budgeted   | FY24<br>Proposed |
|---------------------------------------|----------------------|--------------------|----------------------|--------------------|------------------|
| <b>Other Post Employment Benefits</b> | \$ 1,889,525         | \$ 1,602,810       | \$ 1,444,099         | \$ 1,626,060       | \$ 1,467,851     |
| <b>Funding Plan</b>                   | <b>FY23 Budgeted</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>       |
| General Fund - Operating              | \$ 1,401,347         | 86.2%              | \$ 1,364,608         | 93.0%              | -2.6%            |
| Light Fund                            | 166,592              | 10.2%              | 85,275               | 5.8%               | -48.8%           |
| Telecom Fund                          | -                    | 0.0%               | 17,968               | 1.2%               | 0.0%             |
| Water Fund                            | 44,512               | 2.7%               | -                    | 0.0%               | -100.0%          |
| Sewer Fund                            | 11,715               | 0.7%               | -                    | 0.0%               | -100.0%          |
| Swim & Fitness Center Fund            | 1,893                | 0.1%               | -                    | 0.0%               | -100.0%          |
| <b>Total</b>                          | <b>\$ 1,626,060</b>  | <b>100.0%</b>      | <b>\$ 1,467,851</b>  | <b>100.0%</b>      | <b>-9.7%</b>     |

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

## Mission Statement

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

## FY24 Budget Highlights

The General Fund share of this budget is proposed to be a 34.1% or \$103,373 increase in the appropriation compared to the FY23 budget of \$302,977. Various MIIA discounts have been received in recent years, but their continuation lacks predictability and, therefore, are not assumed in this proposed budget. In FY23, CCRSD contracted for Property Insurance on its own.

## Overview

This account funds property insurance coverage for all Town-owned buildings and contents, vehicles, boilers, and machinery; liability coverage for Town officials; and special risk coverage for police and fire personnel. Insurance policies cover the Concord Public Schools, 51 Walden Street (Friends of the Performing Arts in Concord - "FOPAC"), the Emerson Building ("Emerson Umbrella"), and all properties of Town departments including assets of the Town enterprises (Light, Water, Sewer, and the Beede Facility).

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

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

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

## Financial Overview

|   | FY20<br>Actual    | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Proposed  |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Property &amp; Liability Insurance</b> |                   |                   |                   |                   |                   |
| <b><u>Insurance Expenses</u></b>          |                   |                   |                   |                   |                   |
| Insurance Premiums                        | \$ 364,443        | \$ 371,490        | \$ 387,615        | \$ 376,049        | \$ 495,020        |
| Claims                                    | 47,914            | 59,086            | 56,698            | 61,706            | 68,000            |
| Other Professional Services               | -                 | -                 | -                 | -                 | -                 |
| Insurance Reserve Fund Transfers          | 18,882            | -                 | -                 | -                 | -                 |
| <b>Total Expenditure</b>                  | <b>\$ 431,239</b> | <b>\$ 430,576</b> | <b>\$ 444,313</b> | <b>\$ 437,755</b> | <b>\$ 563,020</b> |

|   | FY20<br>Actual    | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Proposed  |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b><u>Premium Detail</u></b>            |                   |                   |                   |                   |                   |
| Automobile                              | \$ 77,158         | \$ 91,996         | \$ 71,672         | \$ 69,058         | \$ 93,245         |
| Cyber                                   | -                 | -                 | -                 | -                 | -                 |
| General Liability, inc. Public Official | 143,626           | 127,922           | 150,355           | 172,565           | \$ 185,207        |
| Property                                | 143,659           | 151,572           | 165,588           | 134,426           | \$ 224,447        |
| Police / Fire Medical                   | -                 | -                 | -                 | -                 | -                 |
| All Other                               | 66,796            | 59,086            | 56,698            | 61,706            | \$ 60,121         |
| Early Payment Discount                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Expenditure</b>                | <b>\$ 431,239</b> | <b>\$ 430,576</b> | <b>\$ 444,313</b> | <b>\$ 437,755</b> | <b>\$ 563,020</b> |

| <b><u>Funding Plan</u></b> | <b>FY23 Budgeted</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>   |
|----------------------------|----------------------|--------------------|----------------------|--------------------|--------------|
| General Fund               | \$302,977            | 69.2%              | \$ 406,350           | 72.2%              | 34.1%        |
| Light Fund                 | \$47,144             | 10.8%              | 54,191               | 9.6%               | 14.9%        |
| Water Fund                 | \$50,113             | 11.4%              | 59,385               | 10.5%              | 18.5%        |
| Sewer Fund                 | \$19,879             | 4.5%               | 22,850               | 4.1%               | 14.9%        |
| Swim & Fitness Fund        | \$17,642             | 4.0%               | 20,245               | 3.6%               | 14.8%        |
| Concord Public Schools     | \$0                  | 0.0%               | -                    | 0.0%               | 0.0%         |
| Other, CCRDS               | \$0                  | 0.0%               | -                    | 0.0%               | 0.0%         |
| <b>Total</b>               | <b>\$ 437,755</b>    | <b>100.0%</b>      | <b>\$ 563,020</b>    | <b>100.0%</b>      | <b>28.6%</b> |

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

## Mission Statement

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

## FY24 Budget Highlights

Unemployment Compensation: Eligible individuals receive a weekly benefit amount of approximately 50% of their average weekly wage, up to the maximum set by law. As of October 2021, the maximum weekly benefit amount is \$974 per week.

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

## Overview

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

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

The Workers’ Compensation account covers medical expenses for Town and School employees injured on the job. Salary continuation costs are charged to each department's budget. The Town’s cost experience over the years has been highly favorable. The School Department (for CPS employee coverage only, not CCRSD) and the Town administration have jointly retained consulting services, claims administration services, and stop-loss reinsurance coverage.

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

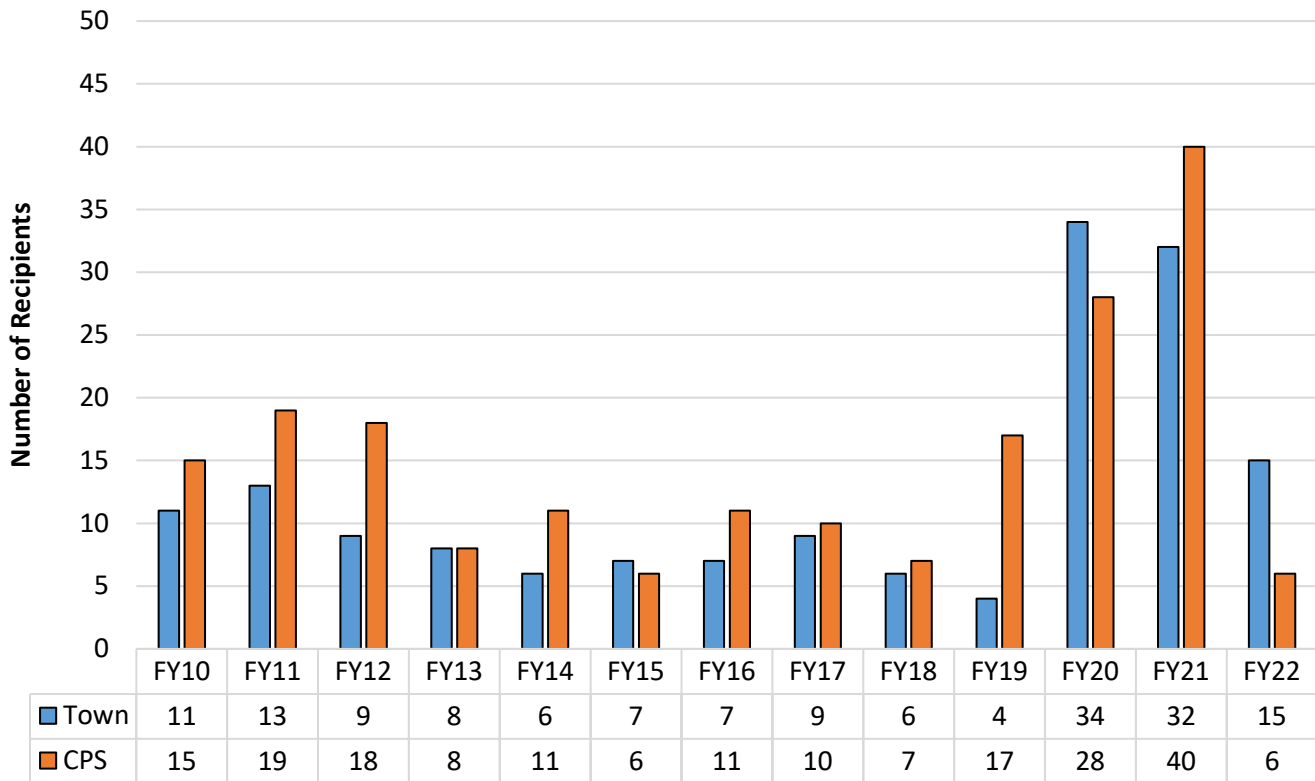
## Financial Overview

|  | FY20<br>Actual    | FY21<br>Actual    | FY22<br>Actual    | FY23<br>Budgeted  | FY24<br>Proposed  |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Unemployment &amp; Workers' Comp.</b> |                   |                   |                   |                   |                   |
| <b>Financial Activity</b>                |                   |                   |                   |                   |                   |
| Unemployment Compensation                | \$ 118,716        | \$ 75,057         | \$ 75,202         | \$ 120,000        | \$ 138,000        |
| Workers' Compensation                    |                   |                   |                   |                   |                   |
| Other Prof. Technical Services           | 22,719            | 22,467            | 28,262            | 25,000            | 28,750            |
| Reinsurance/Stop-Loss                    | 45,748            | 53,956            | 67,293            | 60,000            | 69,000            |
| Workers' Comp. Claims                    | 1,632             | 726               | 7,401             | -                 | -                 |
| Medical Expenses                         | 21,182            | 33,351            | 74,994            | 57,450            | 66,068            |
| <b>Total Expenditure</b>                 | <b>\$ 209,997</b> | <b>\$ 185,557</b> | <b>\$ 253,152</b> | <b>\$ 262,450</b> | <b>\$ 301,818</b> |

| <b>Funding Plan</b>      | <b>FY23 Budget</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b> |
|--------------------------|--------------------|--------------------|----------------------|--------------------|------------|
| General Fund - Operating | \$ 262,450         | 100.0%             | \$ 301,818           | 262,450            | 15.0%      |

## Unemployment History

### Unemployment Compensation History



# Joint (Town-CPS) – Retirement

## Mission Statement

The purpose of this funding is to provide for the cost of the Town’s required annual payment to the Concord Contributory Retirement System, determined pursuant to a funding schedule based upon a biennial actuarial valuation. The Concord Retirement System is one of 106 Boards functioning as part of a statewide defined benefit pension system operated for all eligible employees of Massachusetts state and local government, in lieu of the federal Social Security system.

## FY24 Budget Highlights

This budget represents a 3.4% increase compared to the General Fund appropriation from that of the FY23 budget. The Town’s FY24 General Fund Retirement Assessment is \$5,049,675 or \$167,204 greater than FY23. A portion of the assessment totaling \$1,650,000 is proposed to come from the Pension Reserve Account. The Pension Reserve Account was established in the 1990’s to help mitigate spikes in the annual assessment. As the Town is nearing the end of its unfunded liability amortization, and due to favorable investment performance, the Town was able to revise its drawn down schedule beginning in FY22. As of the January 1, 2022, Actuarial Valuation, Concord has a Net Pension Liability of minus \$5.4 million and a funded ratio of 102.4%, which makes Concord among the top funded public retirement systems in the State with a schedule to be fully funded by FY29.

## Overview

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

Employer groups covered by the System include the Town of Concord (including the Concord Public School Department, CPS), the Concord-Carlisle Regional School District (CCRS) and the Concord Housing Authority (CHA).

The Retirement System covers substantially all municipal employees working at least 25 hours per week, except for teaching personnel (who are members of the State Teachers Retirement System, a single statewide system for which the employer cost is covered by the state budget).

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

# Joint (Town-CPS) – Retirement

## Financial Overview

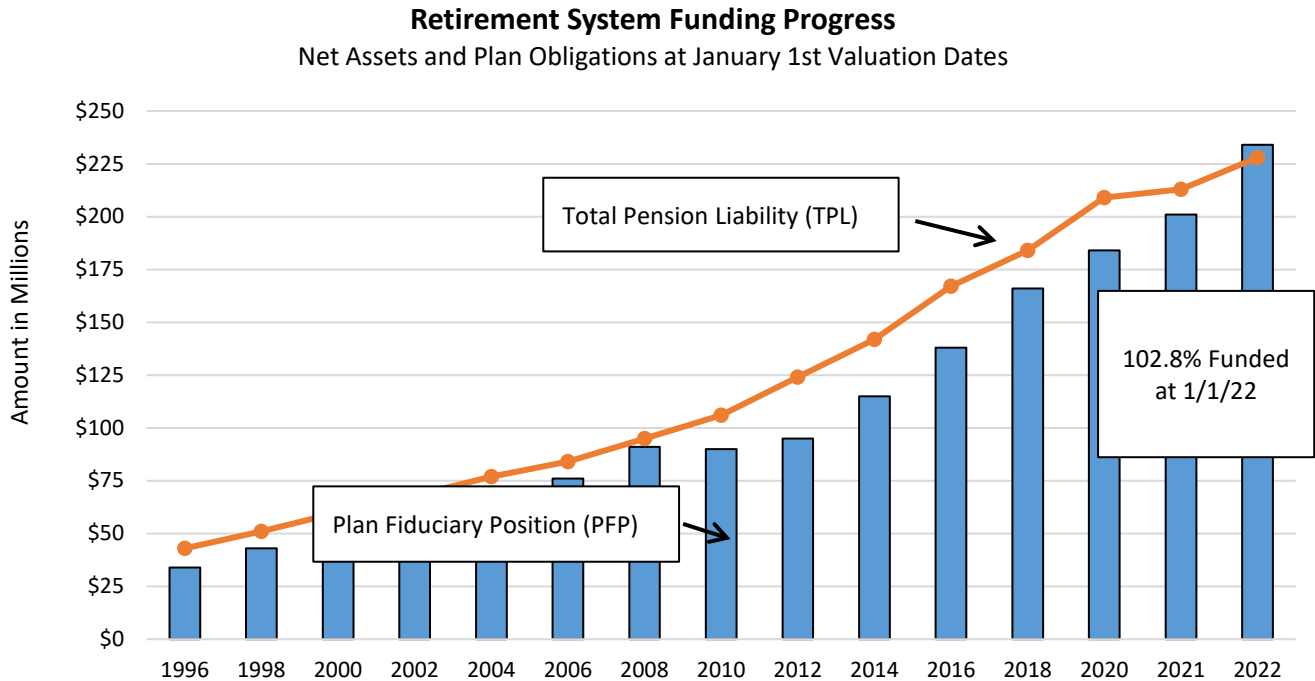
|                                      | FY20<br>Budget      | FY21<br>Budget      | FY22<br>Budget      | FY23<br>Budget      | FY24<br>Proposed    |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Retirement</b>                    |                     |                     |                     |                     |                     |
| <b><u>Financial Activity</u></b>     |                     |                     |                     |                     |                     |
| General Fund Allocation              | \$ 3,965,861        | 4,064,734           | \$ 3,412,844        | \$ 3,381,101        | \$ 3,399,675        |
| Transfer from (to) Pension Res. Fund | N/A                 | N/A                 | \$ 1,338,816        | 1,501,370           | 1,650,000           |
| <b>Total Expenditure</b>             | <b>\$ 3,965,861</b> | <b>\$ 4,064,734</b> | <b>\$ 4,751,660</b> | <b>\$ 4,882,471</b> | <b>\$ 5,049,675</b> |
| <b><u>Pension Reserve Fund</u></b>   |                     |                     |                     |                     |                     |
| Transfer from (to)                   | N/A                 | N/A                 | \$ 1,338,816        | \$ 1,501,370        | \$ 1,650,000        |

## Retirement System

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

The System is “unfunded” in that, since its inception in 1937, and continuing until 1992, the employer contribution had been related solely to pension payments for current retirees. A “funded” system would require that, upon retirement, assets had been accumulated on behalf of each member sufficient, with continued investment earnings, to meet pension obligations for the projected life of the beneficiary. The “unfunded liability” of a system is a measure of the shortfall between projected actuarial obligations and accumulated assets. A pension system can be fully funded at one point in time and then be underfunded later even while making required funding plan payments if the investment yield falls below the actuarial projection. Concord’s assumed annual investment yield for the purpose of calculating its future obligations is 6.75%.

# Joint (Town-CPS) – Retirement



*As of January 1, 2022, the Town of Concord's Retirement Fund had a Total Pension Liability of \$228,842,770, Plan Fiduciary Position of \$234,243,361, and Net Pension Liability of minus \$5,400,592. Excluding portions for CCRSD (-\$637,810) and the Concord Housing Authority (-\$48,605), the Town's direct Net Pension Liability is minus \$4,714,177.*

Recognizing the adverse fiscal implications of a funding shortfall, the Town of Concord commenced in 1978 a program of funding its accumulated past service liability. On January 1, 1993, assets amounting to \$5,492,405 were transferred from the special "Pension Reserve" fund to the Retirement System in connection with the formal adoption of a twenty-year funding plan to amortize the remaining unfunded liability. As of January 1, 2022, the Retirement System was 102.8% funded.

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

In addition to the system's assets, the Town continues to maintain a Pension Reserve Fund that had a market value of \$12.14 million on January 1, 2022.

The Pension Fund contribution required from the employers from the Town assessment for FY24 totaling \$5,049,675. The difference between the required employee contribution of \$3,399,675 and the total assessment is \$1,650,000. This is proposed to be drawn from the Pension Reserve Fund.

# Joint (Town-CPS) – Medicare / Social Security

## Mission Statement

The purpose of this funding is to provide for the costs of the Town’s Social Security and Medicare obligations.

## FY24 Budget Highlights

The General Fund Cost for the Town’s share of Medicare coverage is proposed to increase by \$40,000 or by 5.0% to \$840,000 compared to the FY23 Budget. Social Security coverage applies to those Town and School employees not members of the Town’s retirement system under state law (M.G.L., Chapter 32). The General Fund cost for FY24 is projected to increase by 5.0% from \$142,064 in FY23 to \$149,167 in FY24. Total costs for both Medicare and Social Security are proposed to increase by 5.0% or \$47,103.

## Overview

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

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

# Joint (Town-CPS) – Medicare / Social Security

## Financial Overview

|                                       | FY20<br>Actual       | FY21<br>Actual     | FY22<br>Actual       | FY23<br>Budgeted   | FY24<br>Proposed  |
|---------------------------------------|----------------------|--------------------|----------------------|--------------------|-------------------|
| <b>Social Security &amp; Medicare</b> |                      |                    |                      |                    |                   |
| <b>Tax</b>                            |                      |                    |                      |                    |                   |
| Medicare                              | \$ 840,202           | \$ 861,704         | \$ 917,486           | \$ 800,000         | \$ 840,000        |
| Social Security                       | 150,397              | 131,496            | 151,429              | 142,064            | 149,167           |
| <b>Total Expenditure</b>              | <b>\$ 990,599</b>    | <b>\$ 993,200</b>  | <b>\$ 1,068,915</b>  | <b>\$ 942,064</b>  | <b>\$ 989,167</b> |
| <b>Funding Plan</b>                   |                      |                    |                      |                    |                   |
|                                       | <b>FY23 Budgeted</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>        |
| General Fund - Operating              | \$ 942,064           | 89.2%              | \$ 989,167           | 85.9%              | 5.0%              |
| Light Fund                            | -                    | 0.0%               | 58,701               | 5.1%               | 0.0%              |
| Water Fund                            | 15,149               | 1.4%               | 15,845               | 1.4%               | 4.6%              |
| Sewer Fund                            | 4,602                | 0.4%               | 6,531                | 0.6%               | 41.9%             |
| Recreation Fund                       | 50,483               | 4.8%               | 46,377               | 4.0%               | -8.1%             |
| Swim & Fitness Fund                   | 34,263               | 3.2%               | 32,605               | 2.8%               | -4.8%             |
| Solid Waste Fund                      | 1,639                | 0.2%               | 1,678                | 0.1%               | 2.4%              |
| PEG Access Fund                       | 8,221                | 0.8%               | -                    | 0.0%               | -100.0%           |
| Gift Fund                             | -                    | 0.0%               | -                    | 0.0%               | 0.0%              |
| Retirement                            | -                    | 0.0%               | -                    | 0.0%               | 0.0%              |
| <b>Total</b>                          | <b>\$ 1,056,421</b>  | <b>100.0%</b>      | <b>\$ 1,150,904</b>  | <b>85.9%</b>       | <b>8.9%</b>       |

## Mission Statement

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

## FY24 Budget Highlights

In May 2022, Moody's Investor Services reviewed Concord's fiscal management and reaffirmed the Town's credit rating of Aaa, the highest rating category. Concord has maintained this rating since 1987. With a credit rating of Aaa, the Town is deemed to be among the most credit worthy of municipalities and can borrow funds at favorable rates. The debt service shown in this section does not include the assessment to the Concord – Carlisle Regional School District for payment to cover the borrowing for the new Concord – Carlisle High School.

## Overview

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

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

- The total General Fund budget allocation for capital needs should be in the range of 7-8%;
- One-third of capital needs should be met from current resources; the cost of borrowing (principal and interest repayment, together with related issuance costs and short-term interest expense) should not exceed approximately 5% of the current General Fund resource budget;
- A rapid debt repayment schedule should be maintained for tax-supported debt, with a goal (for "within the levy limit" debt) of 65% repayment within five years and 90% repayment within ten years.
- These guidelines serve several important purposes:
  - Capital investment needs are not "squeezed out" of the budget by the demands of current operations;
  - The appetite for meeting capital needs through potentially excessive borrowing is controlled;
  - Rapid repayment schedules serve to hold down the amount expended in the form of interest costs; and new capacity for debt issuance is continually made available, thereby enabling newly recognized capital needs to be addressed annually; rapid principal repayment serves as a key foundation element of the Town's Aaa credit rating.

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

## Financial Overview

|                                    | FY20<br>Actual      | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budgeted    | FY24<br>Proposed    |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Debt Service</b>                |                     |                     |                     |                     |                     |
| <b><u>Long Term Debt</u></b>       |                     |                     |                     |                     |                     |
| Town Principal                     | \$ 2,881,667        | \$ 2,630,895        | \$ 2,737,596        | \$ 2,881,000        | \$3,083,148         |
| Town Interest                      | 550,907             | 568,744             | 575,386             | 542,350             | 615,000             |
| <b>Subtotal</b>                    | <b>\$ 3,432,574</b> | <b>\$ 3,199,639</b> | <b>\$ 3,312,982</b> | <b>\$ 3,423,350</b> | <b>\$ 3,698,148</b> |
| School Principal                   | 630,000             | 670,500             | 706,700             | 615,000             | 559,552             |
| School Interest                    | 117,150             | 137,173             | 141,918             | 126,751             | 270,000             |
| <b>Subtotal</b>                    | <b>\$ 747,150</b>   | <b>\$ 807,673</b>   | <b>\$ 848,618</b>   | <b>\$ 741,751</b>   | <b>\$ 829,552</b>   |
| Refund Savings                     |                     | -                   | -                   | -                   | -                   |
| <b>Within the Levy Limit Total</b> | <b>\$ 4,179,724</b> | <b>\$ 4,007,312</b> | <b>\$ 4,161,600</b> | <b>\$ 4,165,101</b> | <b>\$ 4,527,700</b> |
| Town Excluded Principal            | 87,632              | 89,403              | 91,209              | 268,052             | 269,932             |
| Town Excluded Interest             | 12,161              | 17,787              | 22,940              | 58,242              | 47,612              |
| <b>Subtotal</b>                    | <b>\$ 99,793</b>    | <b>\$ 107,190</b>   | <b>\$ 114,149</b>   | <b>\$ 326,294</b>   | <b>\$ 317,544</b>   |
| School Excluded Principal          | 2,450,000           | 2,165,996           | 2,559,000           | 2,225,000           | 2,755,000           |
| School Excluded Interest           | 602,227             | 1,060,823           | 516,740             | 435,210             | 837,220             |
| <b>Subtotal</b>                    | <b>\$ 3,052,227</b> | <b>\$ 3,226,818</b> | <b>\$ 3,075,740</b> | <b>\$ 2,660,210</b> | <b>\$ 3,592,220</b> |
| <b>Excluded Debt Total</b>         | <b>\$ 3,152,020</b> | <b>\$ 3,334,008</b> | <b>\$ 3,189,889</b> | <b>\$ 2,986,504</b> | <b>\$ 3,909,764</b> |
| <b>Long-Term Debt Total</b>        | <b>\$ 7,331,744</b> | <b>\$ 7,341,320</b> | <b>\$ 7,351,489</b> | <b>\$ 7,151,605</b> | <b>\$ 8,437,464</b> |
| <b><u>Short-Term Debt</u></b>      |                     |                     |                     |                     |                     |
| BAN Interest within Levy Limit     | \$ 76,000           | \$ 69,000           | \$ 60,250           | \$ 70,000           | \$ -                |
| <b><u>Issuance Costs</u></b>       |                     |                     |                     |                     |                     |
| Issuance Costs within Levy Limit   | \$ 9,580            | \$ 4,493            | \$ 5,770            | \$ -                | \$ -                |
| <b>Total</b>                       | <b>\$ 7,417,324</b> | <b>\$ 7,414,813</b> | <b>\$ 7,417,509</b> | <b>\$ 7,221,605</b> | <b>\$ 8,437,464</b> |
| <b><u>Funding Plan</u></b>         |                     |                     |                     |                     |                     |
| General Fund - Within Levy Limit   | \$ 4,165,101        | 58.2%               | \$ 4,527,700        | 53.7%               | 8.7%                |
| General Fund - Debt Exclusion      | 2,986,504           | 41.8%               | 3,909,764           | 46.3%               | 30.9%               |
| <b>General Fund Total</b>          | <b>7,151,605</b>    | <b>100.0%</b>       | <b>8,437,464</b>    | <b>100.0%</b>       | <b>18.0%</b>        |
| Stabilization Fund Allocation      | -                   | 0.0%                | -                   | 0                   | 0.0%                |
| <b>Total</b>                       | <b>\$ 7,151,605</b> | <b>0.0%</b>         | <b>\$ 8,437,464</b> | <b>100.0%</b>       | <b>18.0%</b>        |

# Schools

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# Schools – Concord Public Schools

## Concord Public Schools

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

## FY24 Budget Highlights

The total FY24 CPS budget is proposed to increase by \$2,186,690 from \$43,010,486 to \$45,197,176 or by 5.08% as compared to the FY23 appropriation with FY23 K-8 enrollment as determined on October 1, 2022, being:

| Grade | Number | Change |
|-------|--------|--------|
| K-5   | 1,240  | - 20   |
| 6-8   | 651    | -37    |
| Total | 1,891  | - 57   |

## Schools Overview

Concord Public School (CPS) is managed by the School Superintendent with the guidance from a five-member elected School Committee, which provides policy and budgetary direction to the school administration.

Concord Public Schools (CPS) serves 1,891 students in grades K-8 as of October 1, 2022, which represents a decrease of 57 students compared to FY22. During the past decade, the enrollment has remained consistent between a high of 2,152 in FY13 and the 1,891 in FY23. The School Superintendent and School Committee carefully monitor enrollment projections as well as other factors that could impact enrollment such as new housing projects and pre-school enrollment levels.

For more information regarding the Concord Public Schools’ FY24 budget, please visit the budget section of the school district website, at: <https://www.concordps.org/finance-and-operations/budget-information/>.

# Schools – Concord Public Schools

## CPS Financial Overview

|                                     | FY21<br>Budgeted     | FY22<br>Budgeted     | FY23<br>Budgeted     | FY24<br>FinCom. GL | FY24<br>School Com. GL |
|-------------------------------------|----------------------|----------------------|----------------------|--------------------|------------------------|
| <b>Concord Public Schools (CPS)</b> |                      |                      |                      |                    |                        |
| <b><u>Program Area</u></b>          |                      |                      |                      |                    |                        |
| Regular Education                   | \$ 22,871,572        | \$ 23,969,302        | \$ 24,810,612        |                    | \$ 25,617,710          |
| Special Education                   | 10,715,627           | 10,379,659           | 10,769,057           |                    | 11,949,014             |
| Operations                          | 5,288,870            | 5,479,794            | 5,482,114            |                    | 5,591,815              |
| Administration                      | 1,808,622            | 1,771,119            | 1,840,136            |                    | 1,861,830              |
| Fixed Cost                          | 92,502               | 108,550              | 108,567              |                    | 176,807                |
| <b>Subtotal</b>                     | <b>\$ 40,777,193</b> | <b>\$ 41,708,424</b> | <b>\$ 43,010,486</b> |                    | <b>\$ 45,197,176</b>   |
| <b>Total CPS Operating Expense</b>  | <b>\$ 40,777,193</b> | <b>\$ 41,708,424</b> | <b>\$ 43,010,486</b> | <b>\$ -</b>        | <b>\$ 45,197,176</b>   |
| <b><u>Capital</u></b>               |                      |                      |                      |                    |                        |
| Current Resources                   | \$ -                 | \$ -                 |                      | \$ -               | \$ -                   |
| Borrowed Funds                      | 830,000              | 900,000              | 900,000              | -                  | 900,000                |
| <b>Subtotal</b>                     | <b>\$ 830,000</b>    | <b>\$ 900,000</b>    | <b>\$ 900,000</b>    | <b>\$ -</b>        | <b>\$ 900,000</b>      |
| <b>Total CPS Expense</b>            | <b>\$ 41,607,193</b> | <b>\$ 42,608,424</b> | <b>\$ 43,910,486</b> | <b>\$ -</b>        | <b>\$ 46,097,176</b>   |
| <b><u>Funding Plan</u></b>          |                      |                      |                      |                    |                        |
| General Fund - Operating            | \$ 43,010,486        | % of Budget 100.0%   | \$ 45,197,176        | % of Budget 100.0% | % Δ 5.1%               |

## CPS Personnel

| Position                                   | FY23<br>FTE   | FY23<br>Budget      | FY24<br>FTE   | FY24<br>Proposed     |
|--|---------------|---------------------|---------------|----------------------|
| <b><u>Concord Public Schools (CPS)</u></b> |               |                     |               |                      |
| Teachers                                   | 225.90        | 24,270,509          | 225.90        | 26,463,716           |
| All Other Personnel                        | 193.90        | 11,470,413          | 201.25        | 11,953,154           |
| <b>CPS Total</b>                           | <b>419.80</b> | <b>\$35,740,922</b> | <b>427.15</b> | <b>\$ 38,416,870</b> |

# Schools – Concord Carlisle Regional School District

## Concord-Carlisle Regional School District

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

### FY24 Budget Highlights

The total FY24 CCRSD total assessment is proposed to increase by \$1,004,890 from \$32,246,940 to \$33,251,830, or by 3.12% as compared to FY23. Concord’s share of the total CCRSD assessment is proposed to increase by \$395,490 from \$24,962,356 to \$25,357,846 or by 1.58% as compared to FY23. Concord’s total CCRSD assessment is comprised of an operating assessment and a debt assessment. Concord’s operating assessment is proposed to increase by \$519,855 from \$21,782,979 to \$22,302,834, or 2.39%. Concord’s assessment for debt service is proposed to decrease by \$124,365 from \$3,179,377 to \$3,055,012, or -3.91%. The FY23 and FY24 total assessment ratios are shown below; they are based on the relative share of students at CCRSD for its member towns:

| Town            | FY23         | FY24          |
|-----------------|--------------|---------------|
| Concord         | 77.4%        | 76.26%        |
| <u>Carlisle</u> | <u>22.6%</u> | <u>23.74%</u> |
| Total           | 100.0%       | 100.0%        |

### CCRS Overview

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

Concord-Carlisle High School (CCHS) has 1,309 students in grades 9-12 as of October 1, 2022, a decrease of 14 students compared to FY22. The School Superintendent and School Committee carefully monitor enrollment projections as well as other factors that could impact enrollment such as new housing developments.

For more information regarding the Concord-Carlisle Regional School District’s FY24 budget, please visit the budget section of the school district’s website at: <https://www.concordps.org/finance-and-operations/budget-information/>.

# Schools – Concord Carlisle Regional School District

## CCRSD Financial Overview

|                           | FY20<br>Budget       | FY21<br>Budget       | FY22<br>Budget       | FY23<br>Budget       | FY24<br>Proposed     |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Concord Assessment</b> |                      |                      |                      |                      |                      |
| Gross Budget              | \$ 34,687,733        | \$ 34,958,922        | \$ 35,759,374        | \$ 36,541,181        | \$ 37,811,098        |
| Less                      |                      |                      |                      |                      |                      |
| State Aid                 | (3,104,494)          | (3,452,657)          | (3,632,241)          | (3,924,241)          | (4,129,268)          |
| District                  | (560,000)            | (300,000)            | (600,000)            | (370,000)            | (430,000)            |
| Net Assessment            | \$ 31,023,239        | \$ 31,206,265        | \$ 31,527,133        | \$ 32,246,940        | \$ 33,251,830        |
| <b>Concord Portion</b>    | <b>\$ 23,344,987</b> | <b>\$ 23,747,968</b> | <b>\$ 24,376,779</b> | <b>\$ 24,962,356</b> | <b>\$ 25,357,846</b> |
| Carlisle Portion          | \$ 7,678,252         | \$ 7,458,297         | \$ 7,150,354         | \$ 7,284,584         | \$ 7,893,984         |
| Total CCRSD Expense       | \$ 31,023,239        | \$ 31,206,265        | \$ 31,527,133        | \$ 32,246,940        | \$ 33,251,830        |

|                                      | FY20<br>Budget       | FY21<br>Budget       | FY22<br>Budget       | FY23<br>Proposed     | FY24<br>Proposed     |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Program Area</b>                  |                      |                      |                      |                      |                      |
| Regular Education                    | \$ 15,995,039        | \$ 16,438,935        | \$ 16,893,282        | \$ 17,244,547        | \$ 17,549,129        |
| Special Education                    | 5,892,036            | 6,037,438            | 6,085,517            | 6,460,463            | 6,935,206            |
| Administrative Support               | 1,606,776            | 1,006,227            | 1,101,716            | 1,106,756            | 1,123,723            |
| Operations                           | 3,036,535            | 3,383,595            | 3,773,945            | 3,879,292            | 3,920,999            |
| Fixed Cost                           | 3,144,583            | 3,191,024            | 3,163,002            | 3,196,931            | 3,729,994            |
| OPEB Trust                           | 563,444              | 550,000              | 550,000              | 550,000              | 550,000              |
| <b>Total CCRSD Operating Expense</b> | <b>\$ 30,238,413</b> | <b>\$ 30,607,219</b> | <b>\$ 31,567,462</b> | <b>\$ 32,437,989</b> | <b>\$ 33,809,051</b> |

|                               |                      |                      |                      |                      |                      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Debt Service</b>           |                      |                      |                      |                      |                      |
| Debt Reimbursed by State Aid  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Debt Paid from Prior Reserves | -                    | -                    | -                    | -                    | -                    |
| Debt Exclusion Assessed       | 4,449,320            | 4,351,703            | 4,191,912            | 4,103,192            | 4,002,047            |
| <b>Subtotal</b>               | <b>\$ 4,449,320</b>  | <b>\$ 4,351,703</b>  | <b>\$ 4,191,912</b>  | <b>\$ 4,103,192</b>  | <b>\$ 4,002,047</b>  |
| <b>Total CCRSD Expense</b>    | <b>\$ 34,687,733</b> | <b>\$ 34,958,922</b> | <b>\$ 35,759,374</b> | <b>\$ 36,541,181</b> | <b>\$ 37,811,098</b> |

| <b>Funding Plan</b>      | <b>FY23 Budget</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b> |
|--------------------------|--------------------|--------------------|----------------------|--------------------|------------|
| General Fund - Operating | \$ 24,962,356      | 100.0%             | \$ 25,357,846        | 100.0%             | 1.6%       |

## CCRSD Personnel

| Positions                   | FY23<br>FTE   | FY23<br>Budget      | FY24<br>FTE   | FY24<br>Proposed    |
|-----------------------------|---------------|---------------------|---------------|---------------------|
| <b>Concord-Carlisle RSD</b> |               |                     |               |                     |
| Teachers                    | 131.80        | 15,209,336          | 135.95        | 16,251,040          |
| All Other Personnel         | 95.25         | 6,465,650           | 91.01         | 7,473,535           |
| <b>CCRSD Total</b>          | <b>227.05</b> | <b>\$21,674,986</b> | <b>226.96</b> | <b>\$23,724,575</b> |

# Schools – Minuteman Regional Vocational Technical School District

## Minuteman Regional Vocational Technical School District

The Minuteman Regional Vocational Technical School District provides an educational program that offers rigorous academics and a broad range of programs designed for students seeking high-quality career and technical training.

### FY24 Budget Highlights

The total Minuteman Regional Vocational Technical School District assessment is expected to increase by \$133,151 from \$1,508,544 to \$1,641,695 by 8.8% as compared to the FY23 assessment. Enrollment numbers are as follows:

| <b>Minuteman Vocational Technical High School Enrollment</b> |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>Enrollment as of October 1st</i>                          |             |             |             |             |             |             |             |
|  | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> |
| <b>All MEMBER Communities</b>                                | 399         | 342         | 354         | 395         | 470         | 538         | 610         |
| <b>Concord Only</b>  | 21          | 18          | 25          | 25          | 25          | 33          | 36          |
| <b>Concord's Share</b>                                       | 3.80%       | 4.67%       | 5.45%       | 6.40%       | 6.11%       | 6.25%       | 5.90%       |

### MRVTSD Overview

The Minuteman Vocational Technical School District (MRVTSD) is a separate political jurisdiction from the Town and is managed by the School Superintendent with the guidance from a nine-member elected School Committee from the represented member districts.

#### MRVTSD Initiatives

The Minuteman Regional Vocational Technical School District’s FY24 budget funds the health and safety of students and staff, access to high-quality career and technical education (CTE) and seeks to invest in increasing student capacity. Minuteman’s member district applications have continued to increase every year for the last four years. Concord has experienced an 8.3% increase in students enrolled (36 total) in the last year.

In September 2020, Minuteman surpassed the building design enrollment of 628 students; the school currently has 692 students. It is very likely that some member-town students and all nonmember-town students will be on a waiting list to attend Minuteman in the Fall of 2023. The district is planning to increase student capacity in an effort to end waiting lists and provide all eligible member-town students’ access to high quality career and technical education. It is the commitment of the current School Committee and administration to achieve this added capacity with no additional borrowing. Consistently funding the Capital Stabilization Account is a key strategy to reach this goal.

With the current member-town enrollment trend, per-student tuition and capital fees from non-member districts will likely end by FY26. In FY24, Minuteman will use “prior year” fees only, collected and not expended in FY23, to reduce the debt service cost to member towns. Concord was one of the member towns which voted for a Proposition 2 ½ debt exclusion override to fund its assessment of the school building construction project.

# Schools – Minuteman Regional Vocational Technical School District

## MVTSD Financial Overview

|                                | FY21<br>Budget       | FY22<br>Budget       | FY23<br>Budget       | FY24<br>Proposed     |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>Operating</u></b>        |                      |                      |                      |                      |
| Gross Budget                   | \$ 25,502,946        | \$ 27,640,588        | \$ 29,010,622        | \$ 30,316,325        |
| Less                           |                      |                      |                      |                      |
| State Aid                      | (3,072,812)          | (2,763,359)          | (3,058,185)          | (3,005,167)          |
| Tuition, Fees, & Choice        | (3,648,695)          | (3,775,837)          | (2,317,364)          | (805,817)            |
| Certified Excess & Deficiency  | (540,000)            | (540,000)            | (650,000)            | (650,000)            |
| Capital Fee                    | (904,023)            | (1,100,000)          | (589,332)            | (373,430)            |
| <b>Net Assessment</b>          | <b>\$ 17,337,416</b> | <b>\$ 19,461,392</b> | <b>\$ 22,395,741</b> | <b>\$ 25,481,911</b> |
| <b><u>Assessment</u></b>       |                      |                      |                      |                      |
| <b>Concord's Assessment</b>    | <b>\$ 1,213,873</b>  | <b>\$ 1,289,284</b>  | <b>\$ 1,508,544</b>  | <b>\$ 1,641,695</b>  |
| Assessment per Enrollment      | 44,958               | 44,458               | 45,713               | 45,603               |
| <b><u>Program Area</u></b>     |                      |                      |                      |                      |
| Administration                 | \$ 1,633,590         | \$ 1,703,303         | \$ 1,760,850         | \$ 1,983,582         |
| Instructional Services         | 10,869,565           | 11,114,577           | 11,919,613           | 12,960,497           |
| Student Services               | 2,302,396            | 2,185,986            | 2,379,087            | 2,201,896            |
| Operations & Maintenance       | 1,680,185            | 2,074,163            | 2,200,365            | 2,323,783            |
| Insurance, Retirement, Leases  | 3,679,825            | 3,553,389            | 3,737,738            | 3,958,839            |
| Community Services             | 80,000               | 80,000               | 80,000               | -                    |
| Capital Expenditures           | 155,000              | 420,000              | 570,000              | 560,000              |
| Debt Services                  | 5,092,385            | 6,489,171            | 6,332,971            | 6,297,728            |
| Tuition to Non-Public          | 10,000               | 20,000               | 30,000               | 30,000               |
| <b>Total Operating Expense</b> | <b>\$ 25,502,946</b> | <b>\$ 27,640,589</b> | <b>\$ 29,010,622</b> | <b>\$ 30,316,325</b> |
| <b><u>Funding Plan</u></b>     |                      |                      |                      |                      |
| General Fund - Operating       | \$ 1,508,544         | 100.0%               | \$ 1,641,695         | 8.8%                 |

# Unappropriated

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# Unappropriated – State & County Assessments

## State & County Assessments Overview

State and County Assessments are issued to the Town according to State law and are not subject to Town Meeting appropriation.

The primary assessment is to support Massachusetts Bay Transit Authority (MBTA) operations for the two-commuter rail stations located in Concord. While existing State law stipulates those assessments on cities and towns in the aggregate cannot rise more than 2 ½ percent per year, the allocations to individual municipalities are determined in part by relative equalized property valuation. A portion of the MBTA charge is allocated by periodic passenger boarding counts. Thus, the forecasted charges to an individual municipality are not precisely predictable. Further, the state legislature has acted on occasion to exceed this overall 2 ½ percent growth limit. Legislation enacted in 1999 as part of the state budget established a new structure for financing the MBTA. Over the ensuing years, this legislation promised a modest reduction in Concord’s assessment as the paying district was enlarged beyond the prior 78 cities and towns previously comprising the assessment area. The assessment paid in FY01 was \$364,828. In FY22, the assessment paid totaled \$428,459.

Other assessments include funds for the Air Pollution Districts, Metropolitan Area Planning Council, RMV Non-Renewal Surcharge, School Choice Sending Tuition, and Charter School Sending Tuition.

## FY24 Budget Highlights

The FY24 General Fund Budget provides \$553,476 for State and County Assessments and \$43,223 in Offsets for a total of \$596,699.

# Unappropriated – State & County Assessments

## Financial Overview

|                                    | FY21<br>Actual       | FY22<br>Actual     | FY23<br>Budgeted     | FY24<br>Requested  | FY24<br>Recommended |
|------------------------------------|----------------------|--------------------|----------------------|--------------------|---------------------|
| <b>State Assessment Detail</b>     |                      |                    |                      |                    |                     |
| MBTA Assessment                    | \$ 430,296           | \$ 428,459         | \$ 426,998           | \$ 448,348         | \$ 448,348          |
| Air Pollution Control District     | 9,709                | 9,613              | 9,708                | 10,193             | 10,193              |
| Metropolitan Area Planning Council | 9,750                | 9,845              | 9,742                | 10,229             | 10,229              |
| RMV Non-Renewal Surcharge          | 7,560                | 7,560              | 5,880                | 6,174              | 6,174               |
| Charter School Assessment          | 40,077               | 79,321             | 74,792               | 78,532             | 78,532              |
| School Choice Assessment           | 8,741                | 8,863              | -                    | -                  | -                   |
| <b>Total</b>                       | <b>\$ 506,133</b>    | <b>\$ 543,661</b>  | <b>\$ 527,120</b>    | <b>\$ 553,476</b>  | <b>\$ 553,476</b>   |
| <b>Funding Plan</b>                |                      |                    |                      |                    |                     |
|                                    | <b>FY23 Budgeted</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>          |
| General Fund - Operating           | \$ 527,120           | 100.0%             | \$ 553,476           | 100.0%             | 5.0%                |

# Unappropriated – Overlay

## Overlay Overview

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

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

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

| Fiscal Year   | Original Tax Levy | Overlay | Overlay as % of | Used as of 6/30 |           | Balance as of 6/30/22 |
|---------------|-------------------|---------|-----------------|-----------------|-----------|-----------------------|
|               |                   |         |                 | \$              | % of Levy |                       |
| FY01          | 34,906,895        | 370,151 | 1.06%           | 301,787         | 0.86%     | 68,364                |
| FY02          | 39,068,686        | 461,718 | 1.18%           | 451,211         | 1.15%     | 10,507                |
| FY03          | 42,496,029        | 413,140 | 0.97%           | 402,371         | 0.95%     | 10,769                |
| FY04          | 46,721,518        | 500,207 | 1.07%           | 488,377         | 1.05%     | 11,830                |
| FY05          | 50,147,585        | 584,657 | 1.17%           | 574,224         | 1.15%     | 10,433                |
| FY06          | 53,273,087        | 481,979 | 0.90%           | 468,947         | 0.88%     | 13,032                |
| FY07          | 56,065,720        | 453,991 | 0.81%           | 440,297         | 0.79%     | 13,694                |
| FY08          | 58,946,964        | 588,461 | 1.00%           | 576,236         | 0.98%     | 12,225                |
| FY09          | 62,648,641        | 523,555 | 0.84%           | 510,287         | 0.81%     | 13,268                |
| FY10          | 65,797,569        | 506,857 | 0.77%           | 492,578         | 0.75%     | 14,279                |
| FY11          | 66,545,397        | 545,082 | 0.82%           | 531,777         | 0.80%     | 13,305                |
| FY12          | 69,122,997        | 500,183 | 0.72%           | 487,079         | 0.70%     | 13,104                |
| FY13          | 71,123,429        | 538,810 | 0.76%           | 525,318         | 0.74%     | 13,492                |
| FY14          | 74,135,633        | 539,880 | 0.73%           | 496,012         | 0.67%     | 43,868                |
| FY15          | 77,341,746        | 555,513 | 0.72%           | 542,462         | 0.70%     | 13,051                |
| FY16          | 81,319,099        | 543,663 | 0.67%           | 530,354         | 0.65%     | 13,309                |
| FY17          | 84,050,189        | 552,900 | 0.66%           | 533,491         | 0.63%     | 19,409                |
| FY18          | 87,807,058        | 565,018 | 0.64%           | 179,237         | 0.20%     | 385,781               |
| FY19          | 91,291,586        | 539,280 | 0.59%           | 199,913         | 0.22%     | 339,368               |
| FY20          | 95,040,945        | 599,937 | 0.63%           | 172,994         | 0.18%     | 426,943               |
| FY21          | 98,127,300        | 522,088 | 0.53%           | 208,245         | 0.21%     | 313,843               |
| FY22          | 100,761,183       | 520,333 | 0.52%           | 228,191         | 0.23%     | 292,142               |
| FY23 Budgeted | 104,356,859       | 500,000 | 0.48%           |                 |           |                       |
| FY24 Forecast | 110,420,436       | 500,000 | 0.45%           |                 |           |                       |

# Unappropriated – Overlay

## FY24 Budget Highlights

The proposal is to allocate \$500,000 to the FY24 Overlay account to covers the expected cost of property tax exemptions granted to eligible taxpayers by state law.

## Financial Overview

|  | FY21<br>Actual       | FY22<br>Actual     | FY23<br>Budgeted     | FY24<br>Requested  | FY24<br>Recommended |
|--|----------------------|--------------------|----------------------|--------------------|---------------------|
| <b>Overlay</b>                           |                      |                    |                      |                    |                     |
| Original Overlay                         | \$ 522,088           | \$ 520,333         | \$ 500,000           | \$ 500,000         | \$ 500,000          |
| Plus: Amount to be raised from recap     |                      |                    | -                    | -                  | -                   |
| Less: Used for abatements and exemptions | (208,245)            | (228,191)          | -                    | -                  | -                   |
| Transferred to (from) other years        |                      |                    | -                    | -                  | -                   |
| Transferred to unreserved fund bal.      |                      |                    | -                    | -                  | -                   |
| <b>Total</b>                             | <b>\$ 313,843</b>    | <b>\$ 292,142</b>  | <b>\$ 500,000</b>    | <b>\$ 500,000</b>  | <b>\$ 500,000</b>   |
| <b>Funding Plan</b>                      |                      |                    |                      |                    |                     |
|  | <b>FY23 Budgeted</b> | <b>% of Budget</b> | <b>FY24 Proposed</b> | <b>% of Budget</b> | <b>% Δ</b>          |
| General Fund - Operating                 | \$ 500,000           | 100.0%             | \$ 500,000           | 100.0%             | 0.0%                |

# Unappropriated – Snow & Ice / Other Deficits

## Snow & Ice / Other Deficits Overview

This account helps the Town address snow removal expense that can vary substantially from year to year. State law permits the appropriation for snow and ice removal to be overspent. The budget plan each year makes allowance for this possibility. This account also handles Overlay Account deficits, covering property tax abatements and exemptions.

Snow removal expense is unpredictable from year to year and is subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state law permits deficit spending for this purpose. The amount of any deficit is then added to the following year's levy. However, this is subject to the levy limit, so budget changes could be required if the size of the snow removal deficit is greater than the budget plan allowance. By the time of the Annual Town Meeting, the size of the deficit is known or at least susceptible to more precise estimation and is considered in making any final revisions to the proposed budget. Authorization to spend in excess of the appropriated budget for Snow and Ice Removal requires the joint approval of the Town Manager and the Finance Committee.

The amounts shown below as an “expenditure” represent budget overruns of the prior year added to the budget plan of the year shown, as authorized by MGL Ch.44, §31D. For example, the FY23 snow and ice deficit budget covers the deficit that may be incurred during FY22 (July 1, 2021 - June 30, 2022) which would have to be funded as part of the FY23 tax levy. This is only an estimate at this stage in the process.

| Surplus (Deficit) History |          | Snow Approp. | Snow Expend. | Xfers from/to other Approp. | State & Federal Aid | Net Expend. | Surplus (Deficit) |
|---------------------------|----------|--------------|--------------|-----------------------------|---------------------|-------------|-------------------|
| Actual                    | FY04     | 360,000      | 462,943      |                             | 77,457              | 385,486     | (25,486)          |
|                           | FY05     | 405,000      | 822,732      |                             | 78,795              | 743,937     | (338,937)         |
|                           | FY06     | 405,000      | 516,857      |                             |                     | 516,857     | (111,857)         |
|                           | FY07     | 430,000      | 401,226      |                             |                     | 401,226     | 28,774            |
|                           | FY08     | 444,750      | 803,665      |                             |                     | 803,665     | (358,915)         |
|                           | FY09     | 500,255      | 739,985      |                             |                     | 739,985     | (239,730)         |
|                           | FY10     | 455,000      | 554,198      |                             |                     | 554,198     | (99,198)          |
|                           | FY11     | 495,000      | 722,017      |                             | 69,179              | 652,838     | (157,838)         |
|                           | FY12     | 513,000      | 291,685      |                             |                     | 291,685     | 221,315           |
|                           | FY13     | 525,000      | 626,951      |                             |                     | 626,951     | (101,951)         |
|                           | FY14     | 540,000      | 825,362      |                             |                     | 825,362     | (285,362)         |
|                           | FY15     | 555,000      | 965,611      |                             | 99,839              | 865,772     | (310,772)         |
|                           | FY16     | 570,000      | 468,988      |                             |                     | 468,988     | 101,012           |
|                           | FY17     | 597,500      | 776,065      |                             |                     | 776,065     | (178,565)         |
|                           | FY18     | 610,000      | 1,098,696    | 488,696                     |                     | 610,000     | -                 |
|                           | FY19     | 610,001      | 784,095      |                             |                     | 784,095     | (174,094)         |
|                           | FY20     | 625,000      | 540,005      |                             |                     | 540,005     | 84,995            |
|                           | FY21     | 640,000      | 806,235      | 166,235                     |                     | 640,000     | -                 |
|                           | FY22     | 640,000      | 438,595      | (201,405)                   |                     | 640,000     | -                 |
|                           | Budgeted | FY23         | 650,000      |                             |                     |             |                   |
| Proposed                  | FY24     | 655,500      |              |                             |                     |             |                   |

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

# Unappropriated – Snow & Ice / Other Deficits

## FY24 Budget Highlights

The average annual expenditures for FY13-FY22 are \$591,250. Although the budget objective is to appropriate at or close to the 10-year average (see Account Item 7D Winter Maintenance), the FY24 proposed appropriation for Winter Maintenance is \$655,500. Since the variance from the average annual cost is often significant, an allowance of \$200,000 is proposed to be budgeted to make up this difference.

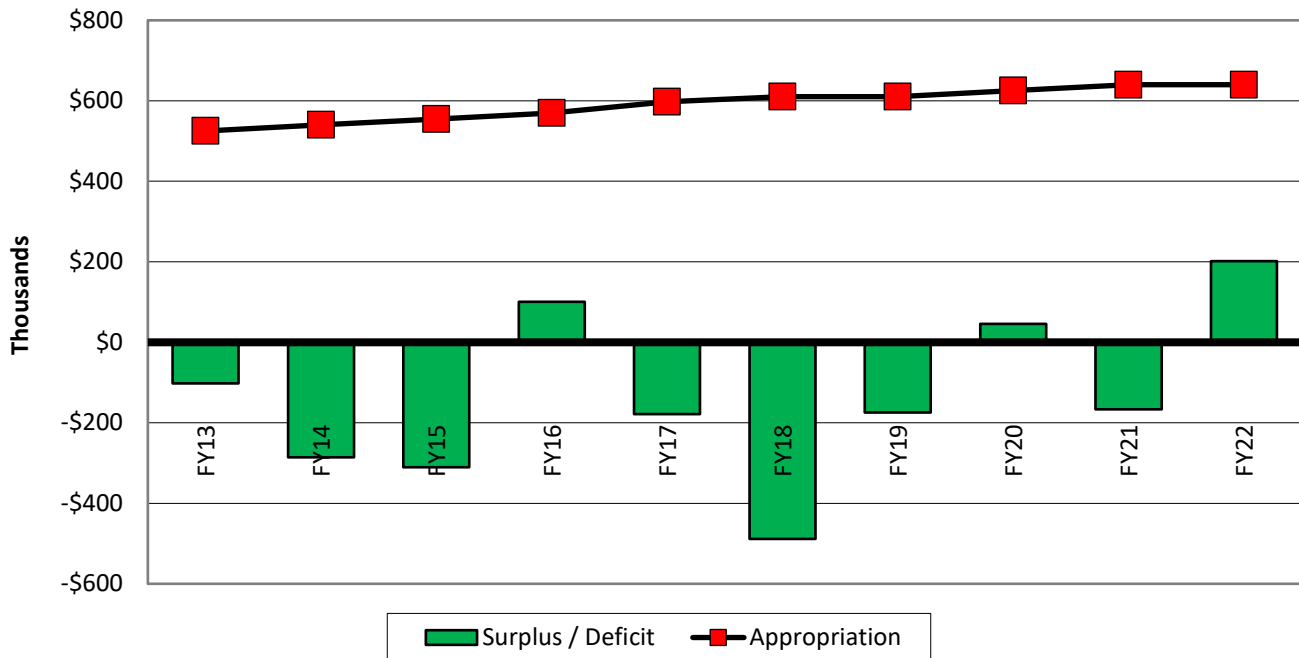
## Financial Overview

|  | FY21<br><i>Deficit of FY20</i> | FY22<br><i>Deficit of FY21</i> | FY23<br><i>Deficit of FY22</i> | FY24 ( <i>Deficit of FY23</i> ) |                   |
|--|--------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------|
|  |                                |                                |                                | Request                         | Recommended       |
| <b>Snow &amp; Ice Deficit/Other Deficits</b>                     |                                |                                |                                |                                 |                   |
| Snow & Ice Deficit of Prior Year<br>(Raised in current tax levy) | \$ (166,235)                   | \$ -                           | \$ -                           | \$ 200,000                      | \$ 200,000        |
| <b>Total</b>   | <b>\$ (166,235)</b>            | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ 200,000</b>               | <b>\$ 200,000</b> |

| <u>Funding Plan</u>      | FY23 Budgeted | % of Budget | FY24 Proposed | % of Budget | % Δ  |
|--------------------------|---------------|-------------|---------------|-------------|------|
| General Fund - Operating | \$ -          | 100.0%      | \$ 200,000    | 100.0%      | 0.0% |

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

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



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

# Appendix

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# Appendix – Budget Process

## Budget Process

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

For the Concord Public Schools budget, state law gives the School Committee the power to authorize transfers within the appropriation total voted by Town Meeting. The regional high schools both are separate political jurisdictions of the Commonwealth that can assess member municipalities but do not have separate taxing powers. The regional school committees have power to authorize transfers within their adopted budgets.

Under the Town Charter and Town bylaws, the Town Manager is required to submit a proposed budget to the Select Board. The Select Board in turn is required to transmit to the Finance Committee a copy of the Town Manager’s Proposed Budget, together with its recommendations. Finally, the Finance Committee must make budget recommendations to Town Meeting.

Like prior budgets, this budget has been developed based upon projected assumptions of available revenue. The budget is based upon a budget ceiling or levy limit of revenue derived from local property taxes in accordance with Proposition 2½. Added to these revenues are projections for state aid; miscellaneous revenues, such as fees, permits, and interest earned; and available funds, such as free cash and special revenues. This levy limit may be increased if the Town Meeting adopts a budget requiring an override and the override amount is approved by a majority of voters at the polls.

While the projection of available revenues creates a budget ceiling for the Town, an expenditure floor is created by calculating certain fixed or semi-fixed costs such as debt payments, employee benefits, and various assessments. These costs subtracted from projected revenues leave remaining funds that are available for discretionary spending, such as education, public safety, infrastructure maintenance, and community services.

For the past several fiscal years, this budget development framework has been altered to meet expected fiscal reductions. Departments have been instructed to provide budget requests that level fund non-personnel related line items. These requests were then further adjusted to meet revenue estimates while avoiding major service or personnel reductions.

# Appendix – Budget Process

## Budget Schedule

Beginning in September, key boards and committees discuss budget issues and provide policy guidance to the Town and School staff at a series of working meetings. The Finance Committee issues its budget guidelines to the Select Board and School Committees by November 17<sup>th</sup>. With input from these groups, the Town Manager submits the recommended budget to the Select Board at least 90 days prior to the beginning of the Annual Town Meeting, which begins this year on Sunday, April 30, 2023.

In early-March 2023, the Finance Committee holds public hearings on the Town Manager’s recommended budget and on the recommended School budgets. Prior to the first public hearing, all Concord households are mailed a copy of the Town Warrant containing all the financial and non-financial articles to be considered by Town Meeting. A Report from the Finance Committee is mailed to every Concord household prior to the first session of Town Meeting, with specific recommendations and background information. The precise timing of the process varies somewhat from year-to-year. Shown on the following pages are a chart of the budget schedule and a calendar of important dates for developing and acting on the budget.

# Appendix – Budget Calendar

| July | Aug.  | Sept.  | Oct. | Nov.   | Dec.   | Jan. | Feb.  | March  | April   | May | June |
|------|---|--|------|--|--|------|---|--|---|-----|------|
|      | Establish Goals; Hold planning meetings.        |  |      |  |  |      |   |  |   |     |      |
|      | Depts. develop operating & CIP budget requests. |  |      |  |  |      |   |  |   |     |      |
|      |   | Depts. present budget requests; Finance Committee presents guidelines. |      |  |  |      |   |  |   |     |      |
|      |   |  |      | Town Mgr. reviews budgets & submits them to Board of Selectmen |  |      |   |  |   |     |      |
|      |   |  |      | Warrant is Open  |  |      |   |  |   |     |      |
|      |   |  |      |  | Departments develop & submit Enterprise Fund budgets to Town Manager |      |   |  |   |     |      |
|      |   |  |      |  |  |      | Finance Comm. Holds hearings & completes final recommendations on Town Govt., School Budgets, & all articles. |  |   |     |      |
|      |   |  |      |  |  |      |   | Town Mgr. reviews, publishes, & holds hearings on Enterprise |   |     |      |
|      |   |  |      |  |  |      |   |  | Town Meeting discusses & adopts Town Govt., Schools, & capital budgets. |     |      |

# Appendix – Budget Calendar

## Budget Calendar

This calendar describes the steps leading to adoption of the budget for those accounts overseen by the Town Manager under the jurisdiction of the Select Board and requiring appropriation by the Town Meeting. The School Superintendent and School Committees carry out similar steps.

### 2022

|                            |  |
|----------------------------|--|
| August 10                  | Bylaw required deadline to issue Guidelines  |
| August 29                  | General Fund and Enterprise Funds Capital Improvement Program (FY24-28) instructions issued  |
| September 12               | FY24 Budget instructions issued to all departments, boards, and committees   |
| September 19               | General Fund Capital Improvement Program (FY24-28) requests due  |
| October 13                 | Guidelines subcommittee - Town Manager's, Superintendent's (CPS & CCRSD), and Minuteman Tech's responses to the Information Letter.                                |
| October 17                 | FY24 General Fund Operating Budget requests due  |
| October 18 –<br>October 21 | FY24 General Fund Capital Improvement Program (FY24-28) request review meetings with Town Department Heads and Budget Review Team                                  |
| November 1 –<br>November 9 | FY24 General Fund Operating request review meetings with Town Department Heads and Budget Review Team  |
| November 7                 | Enterprise Funds Capital Improvement Program (FY24-28) requests due  |
| November 17                | Guidelines subcommittee - Town Manager's and Superintendent's response to tentative guideline; Final Guidelines to be issued to Select Board and School Committees |
| December 2                 | FY24 General Fund Operating Budget and General Fund Capital Budget Recommendations compiled by Budget Review Team for Town Manager's review and adjustment         |
| December 3                 | Warrant opened - Select Board/Committees Coordination Meeting; planning session for 2023 Annual Town Meeting & Review of known articles                            |

### 2023

|            |  |
|------------|--|
| January 4  | Warrant for Town Meeting closes at 4:00 PM         |
| January 13 | FY24 Enterprise Fund Operating Budget Requests due |

# Appendix – Budget Calendar

## 2023 (Continued)

|                 |   |
|-----------------|---|
| January 23 – 27 | FY24 Enterprise Fund Operating Budget Requests review: Meetings with Town Department Heads and Budget Review Team   |
| January 30      | 90 days prior to the Annual Town Meeting, the Town Manager's Proposed Budget for FY24 (General Fund operations and proposed appropriations) is set and submitted to Select Board. The Superintendent of Schools submits budgets for Concord Public Schools and Concord-Carlisle Regional High School to the respective School Committees. Through February, these committees and Finance Committee will conduct a review. |
| February 13     | Target Date for Mailing of Town Meeting Warrant to Residents (At least 10 Days Prior to Public Hearing)   |
| February 17     | Town Manager's Proposed FY24 General Fund Budget Book is published  |
| March 1         | Finance Committee public hearing regarding Town Manager's General Fund operating and capital budget proposals for FY24 and other non-school and non-CPA financial articles on the Town Meeting Warrant  |
| March 9         | Finance Committee public hearing on Education budget proposals for FY24 (Concord Public Schools, Concord-Carlisle Regional High School, and Minuteman Career and Technical High School) and Community Preservation Act Article  |
| March 10        | Town Manager's Proposed FY24 Enterprise Budget is published   |
| March 15        | Finance Committee public hearing on FY24 Enterprise Fund Budgets and Articles   |
| April 4         | Finance Committee Completes its recommendations for Town Meeting  |
| April 5         | Finance Committee Report to Printer   |
| April 14        | Finance Committee Report mailed to residents (at least 10 days prior to Town Meeting)   |
| April 30        | Annual Town Meeting   |

# Appendix – Finance Committee Guideline

## Finance Committee Guideline Memo

**Town of Concord  
Finance Committee  
22 Monument Square  
Concord, Massachusetts 01742**

Date: November 21, 2022

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

Cc: Kerry Lafleur, Town Manager; Gail Dowd, Chief Financial Officer; Dr. Laurie Hunter, Superintendent of Schools; Robert Conry, Assistant Superintendent for Finance

From: Peggy Briggs, Chair, Concord Finance Committee Parashar Patel, Vice-Chair, and Chair, Guidelines Subcommittee

Re: FY2024 Final Budget Guideline

As required by Article 4 voted at the 1976 Annual Town Meeting, the Finance Committee has approved a Budget Guideline for the fiscal year beginning July 1, 2023 (FY24). The Guideline was adopted in consideration of the operating needs identified by each of the three primary budgeting entities, funding recommendations and requests for non-operating budgets, assumptions regarding non-property tax revenues, employment of unused property tax levy limit capacity, and ultimately, the net impact to taxpayers.

In establishing the Guideline, the Finance Committee aims to maintain operating cost increases within a range chosen to meet the goal of financial sustainability over the long term. These goals include:

1. Avoiding Proposition 2 ½ Overrides;
2. Maintaining adequate Free Cash;
3. Retaining the Town's "AAA" bond rating; and
4. Balancing desired services with affordable tax bills.

The Finance Committee Guideline directs:

An overall 3.65% increase for a total of \$100,052,381 to be divided by the Town, Concord Public Schools, and the Concord-Carlisle Regional School District for Concord's share of the operating budget, to be divided as follows:

- a. \$33,322,385 to the Town (+5.0%)
- b. \$44,429,832 to Concord Public Schools (+3.30%)
- c. \$22,305,770 to the Concord-Carlisle Regional School District for Concord's share of the operating budget (+2.40%).

To support this budget, the Finance Committee recommends the allocation of funds from available reserves as follows:

## Appendix – Finance Committee Guideline

- \$1,000,000 from Free Cash, for Property Tax Relief

Finance Committee considerations in setting the FY24 Guideline:

- Instead of using a single Sustainable Growth Rate (SGR), consideration of a level service rate of +3.71% and a +2.54% rate of real income growth, both derived from federal government sources;
- Acknowledgement of inflationary pressures in the global economy;
- An increase of +2.05% in FY23 taxes (below the forecast of +3.37%), because of an extra \$300,000 in New Growth above previous forecasts, and an unused \$200,000 in snow & ice removal;
- A forecasted +3.81% revenue increase for FY24, including +4.5% in state aid and +6.5% in local receipts which return to pre-pandemic levels;

Based on information provided to date, the Finance Committee anticipates Town Government, Concord Public Schools (CPS), and Concord Carlisle Regional School District will prepare FY24 budgets that maintain core services and meet critical operating priorities within the budget Guideline; however, at present, the proposed CPS budget exceeds the FY24 Guidelines. The Finance Committee is hopeful that CPS will review their requests and make adjustments, working with the Finance Committee to ensure a recommended Operating Budgets within the Guideline.

The Finance Committee will continue to monitor the economic climate as well as the assumptions regarding "funds available" for the FY24 Operating Budgets. We will work collaboratively with the budget authorities to monitor these factors and provide additional responses or recommendations as budgets are finalized, leading up to Annual Town Meeting in April 2023.

# Appendix – Community Profile

## Community Profile

### Town of Concord

*Excerpts from the Official Statements (6/6/18, 5/12/21, and 5/24/22) and the U.S. Census Bureau*

**History:** Purchased from the local Indians and founded in 1635, Concord was the first interior, non-tidewater town in Massachusetts Bay Colony. Though the origin of its name is unknown, one theory is that it derived from the peaceful manner in which the colonists and Indians reached agreement on its purchase and settlement. In fact, relations between the colonists and Indians during the 1600's were such that Concord was largely spared any hostile Indian actions during King Philip's War, which began in 1675. By 1775 Concord had evolved from a frontier town into a prosperous regional center with a mixed society, including small yeoman farmers, affluent gentry, and immigrants from Italy and Norway. In 1775 the town was witness to the famous Battle of Concord, which, along with the Lexington skirmish preceding it, ushered in the Revolutionary War for Independence. In the 19th century Concord became the leader of American literature and philosophy. Louisa May Alcott, Bronson Alcott, Ralph Waldo Emerson, Henry David Thoreau, and Nathaniel Hawthorne, among others, all lived in Concord.

As the 20th century progressed Concord evolved into primarily a suburban, residential community, with a mix of non-residential activities. The community has focused on preserving its rich Colonial and literary history as a means of promoting tourism and diversity in its economy. Diversity of population is also a major community focus. Concord is a part of the Boston Metropolitan Statistical Area, and a member of the Metropolitan Area Planning Council.

**Geography:** The Town of Concord in Middlesex County in eastern Massachusetts is located approximately 17 miles northwest of Boston, 34 miles northeast of Worcester, and 215 miles northeast of New York City. It is bordered by the towns of Maynard and Acton on the west, Carlisle on the north, Bedford and Lincoln on the east and southeast, and Sudbury and Wayland on the south. Of Concord's 25.89 square miles of gentle hills, valleys, fields, and ponds 24.92 square miles are land area. Concord is situated at the confluence of the Assabet and Sudbury Rivers, which join to flow northeast as the Concord River.

**Transportation & Access:** Access to Concord is excellent, with east-west Route 2 traversing the town, and Route 128/95 (circumferential to Boston) just to the east, Interstate 90 (the Massachusetts Turnpike) several miles to the south, Interstate 93 several miles to the northeast, and Interstate 495 several miles to the west. In addition, there is regular commuter rail service from Boston to both Concord and West Concord, along with freight rail service. The Massachusetts Bay Transportation Authority (MBTA), of which Concord is a member community, provides a para-transit bus service for the elderly and disabled, while Yankee Lines provides bus service (1 trip daily) to Boston. Hanscom Field, a joint civil-military airport, is located in neighboring Bedford, and provides limited commercial air services.

**Form of Government:** Local legislative decisions are made by an open Town Meeting consisting of registered voters. Participation in Town Meeting, and volunteerism, are relatively high. Subject to town meeting decisions, and pursuant to the Town Charter adopted in 1956, the Town Manager handles the daily affairs of the Town of Concord and of the Municipal Light Plant. Matters of policy are referred first to the Town's five-member Select Board. Select Board members are elected at-large and serve three-year staggered terms. The Concord Municipal Light Plant is managed by a five-person board appointed by the Town Manager for staggered three-year terms. The Water/Sewer Division is part of the Public Works Commission managed by a five-person Board of Commissioners appointed by the Town Manager for staggered three-year terms. Local property taxes are

## Appendix – Community Profile

assessed by a board of five assessors appointed for staggered three-year terms by the Town Manager with the approval of the Select Board.

**Government Services:** Concord provides a broad range of general governmental services, including police and fire protection; disposal of garbage and rubbish; water and sewer, including a secondary treatment plant; electricity; public works; parks and recreation; a community center; libraries; and a land conservation program. The Concord Housing Authority provides low-income and elderly housing.

**Education:** Concord’s school system consists of the Concord Public Schools, grades kindergarten through 8, and the Concord-Carlisle Regional High School, grades 9 through 12. Concord contributes about 74% of the enrollment in the regional high school. Total enrollment is over 3,400 and has been slightly increasing since 1998. Technical education at the high school level is provided by the Minuteman Regional Vocational Technical School District, located in Lexington. Additionally, a number of fine private schools operate in Concord: Nashoba Brooks School, Concord Academy, the Fenn School, and the Middlesex School.

**Population:** The 2010 Federal Census reports a population figure of 17,668 residents, which represents an increase of 3.97% over the 2000 population of 16,993. The more recent 2020 Federal Census reports 18,491 residents, which represents an increase of 4.66% over the 2010 population of 17,668.

As noted in the U.S. Census Bureau’s Profile of General Population and Housing Characteristics 2010, approximately 57 percent of the Town’s population was between 18 and 64 years of age. The largest age category is 45-54 years (18.7% of the total). The median age in Concord has increased 10 percent, from 42.2 to 46.9, which is due in part to an aging population that is living longer and expansion of existing and construction of new facilities in the community for continuing care, nursing home and assisted living opportunities during the past decade.

As of the 2020 Federal Census, 5.7% of the population is under the age of 5, 24.1% of the population is under the age of 18, and 20.5% of the population is age 65 or older.

**Housing:** Over 90 percent of the land in Concord is zoned for residential use. The Town has four different residential zones varying in dimensional requirements for building lots ranging in size from 10,000 square feet up to 80,000 square feet. Approximately 40 percent of this land has been divided into lots and developed with housing, primarily single-family detached housing. Rental projects completed in the past twenty years have increased the number of rental units available.

The rate of residential development in Concord has been relatively stable since the mid-1970s, after a period of significant growth in the community following World War II. From 1990 to the present, new residential construction activity has averaged about 35 to 40 single-family units per year, due primarily to the limited number of new lots created. An increasing number of these new houses are the result of the tear-down of existing older homes with the trend toward construction of larger more expensive homes.

The housing stock in Concord is in good to excellent condition; over half of the Town's housing was constructed after 1950. Those constructed prior to 1950 have been well maintained and are periodically updated due to the general affluence of the property owners and the high housing and land values. In addition, Concord has a low homeowner vacancy rate of approximately 0.9 percent, and a rental vacancy rate of 9.3 percent, which also factors into the overall maintenance of the housing stock condition.

Single-family detached dwellings account for 88 percent of the total housing units in the Town. The average single-family home assessed value is \$1,125,400 and the median single-family home assessed value is \$971,200 (the FY22 assessed value). Federal Census data reported the median home value of these units in 2011 was \$707,900 compared to \$453,400 in 2000 and \$310,000 in 1990. Concord's median home value of occupied non-

## Appendix – Community Profile

condominium housing was approximately 2 times greater than the median value reported statewide in the 2011 federal census (\$343,500).

In response to escalating housing costs, Concord has taken several actions to ensure availability of more affordable housing for first-time homeowners, for households of modest means and for households interested in renting. The Town pro-actively administers re-sales of affordable housing created by the Town and by a local non-profit housing corporation.

As of January 2022, the Town reports that 10.54% of its total housing units (722 of 6,852) are included on the State's Subsidized Housing Inventory (SHI). The Subsidized Housing Inventory is used to measure a community's stock of low-or moderate-income housing for the purposes of M.G.L. Chapter 40B, the Comprehensive Permit Law. While housing developed under Chapter 40B is eligible for inclusion in the inventory, many other types of housing also qualify to count toward a community's affordable housing stock. Three larger-scale rental projects, permitted under the State's Comprehensive Permit Law were completed in the last 20 years. These projects have included a significant affordable housing component and include: the Fairhaven Garden, completed in 2005, is a 42-unit mixed luxury and affordable rental housing project; Warner Woods, completed in 2006, is an 80-unit mixed-rate and affordable project; and, The Prescott (formerly Concord Mews), completed in 2012, added 350 units of which 88 are available for households earning 80% of the Boston Area Median Income or less. Brookside Square, a mixed-use transit-oriented development approved under the Town's Zoning Bylaw, was completed in 2026 and added 74 units of rental housing, of which 8 are designated affordable and offered to income-qualified households.

**Economic Development:** Concord has long recognized the importance of balanced community development. In 1928, the Town adopted one of the first zoning bylaws in the United States, which included districts for residential, business, and industrial uses. Since that time the Town has continued to adopt or expand zoning and comprehensive planning designed to provide an optimum mix of residential and non-residential uses. In addition, the Town has invested considerable capital in providing infrastructure to serve its industrial areas. From 1990 to 2000, the number of firms in Concord reporting to the Massachusetts Department of Employment and Training increased approximately 22%, from 779 to 948. In 2006, there were 929 firms with an average monthly employment of 12,723 and an average weekly wage of \$1,119.

The 2018 Comprehensive Long-Range Plan compiled economic data from 2015, noting that Concord has a diverse economy that included 960 businesses and 11,807 jobs in 2015. Key economic sectors and assets from the Quarterly Census of Employment and Wages for Concord include:

- Health & Education sectors account for 2 in 5 jobs – much larger than the one-quarter share for Massachusetts and Middlesex County and there are opportunities to expand the Health Sector along the Route 2 corridor.
- Professional & Business Services represent 19% of jobs, slightly below the county and state percentages.
- Leisure & Hospitality businesses provide 12% of Concord jobs and were the main source of the Town's job growth over the past decade.
- There is a large base of self-employed workers and entrepreneurs. At 12%, Concord's self-employment rate is twice the state and county level.
- A highly educated labor force (68% have a bachelor's degree or higher) concentrated in high skill and well-paying occupations (74% work in management, business, science, and the arts).

Over the last ten years, the Town has amended the zoning bylaws to add new uses and expand others which resulted in the reconstruction of a former grocery store into a high-end restaurant in West Concord, development

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of Brookside Square – a mixed use (30,000 sq. ft. industrial / commercial building with 74 units of housing), transit-oriented project near the West Concord train station, and construction of a 118-room hotel near the intersection of Route 2 and Baker Avenue extension. This last project is expected to address unmet needs in the local business and tourist industries. Immediately adjacent to the hotel site is a relatively new (2013) 50,000 sq. ft. medical office building and a complete renovated 415,000 sq. ft. office building that is nearly fully leased.

The Brookside Square project incorporated an extension of Beharrel Street, which created a looped road network intended to alleviate some of the traffic congestion in West Concord by connecting to the existing MBTA commuter parking lot. Streetscape improvements are also planned as part of the Brookside Square development that will improve pedestrian access and safety on Commonwealth Avenue. These improvements will be constructed prior to the construction of a new 18,000 sq. ft. commercial / residential building on Commonwealth Avenue. Additionally, construction of the Bruce Freeman Rail Trail (BFRT), a multi-modal trail through West Concord, will eventually connect to the existing train station and communities to the north.

Concord’s fine reputation, community image, and historic significance along with its proximity to Boston, Hanscom Field, Route 128, 2, and 495 have attracted many quality companies. The corporate office of Welch Foods continues to be located in Concord. The West Concord industrial areas, which have provided low-cost start-up space for many small businesses in the past, are the focus of redevelopment, renovation, and restoration that is revitalizing the local economy. There is a diversity of services and products by companies located with the Town as indicated in the table of “Major Employers” shown below.

**The major employers in Concord as of May 2022, excluding the Town itself, are:**

| <b>Name</b>                        | <b>Nature of Business</b> | <b>No. of Employees</b> |
|------------------------------------|---------------------------|-------------------------|
| Emerson Hospital                   | Health Care               | 1,000-4,999             |
| Corrections Department             | State Prison              | 500-999                 |
| New England Deaconess Association  | Elderly Care              | 250-499                 |
| Atrius Health                      | Health Care               | 100-249                 |
| Care One of Concord                | Health Care               | 100-249                 |
| Caring Companion Home Care         | Health Care               | 100-249                 |
| Concord Academy                    | Health Care               | 100-249                 |
| Dynasil Corp of America            | Professional Services     | 100-249                 |
| Hamilton, Brook, Smith, & Reynolds | Professional Services     | 100-249                 |
| Middlesex School                   | Education                 | 100-249                 |

**Income and Employment:** The Town's population is relatively affluent. Median family income is \$152,318, according to the Census's most recent five-year American Community Survey (conducted between 2015 and 2019) while the Massachusetts median family income is \$67,846. The American Community Survey's definition of income includes most common types of income, such as wages, salaries, interest, and dividends.

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According to the Massachusetts Department of Employment and Training, in November 2021, the Town had a total labor force of 8,361 of whom 8,092 were employed and 269 or 3.2% were unemployed as compared with 4.8% for the Commonwealth, although it is likely that the COVID-19 pandemic will adversely affect unemployment levels nationwide.

The following table, which sets forth average unemployment rates for the Town, Middlesex County, and the State for calendar years 2017 through 2021, illustrates the Town's consistently low unemployment as compared with that of the County and The Commonwealth:

| <b>Calendar<br/>Year</b> | <b>Concord</b> |   | <b>Middlesex<br/>County</b> |   | <b>Massachusetts</b> |   |
|--------------------------|----------------|---|-----------------------------|---|----------------------|---|
| 2021                     | 4.1            | % | 4.6                         | % | 5.7                  | % |
| 2020                     | 5.6            |   | 7.3                         |   | 8.9                  |   |
| 2019                     | 2.1            |   | 2.3                         |   | 2.9                  |   |
| 2018                     | 2.6            |   | 2.7                         |   | 3.3                  |   |
| 2017                     | 3.0            |   | 3.0                         |   | 3.7                  |   |

# Appendix – Financial Policies

## Financial Policies

### 1. Annual Budgets

#### A. *General Fund Budget*

1. It is Town policy that the Town Manager shall direct the preparation of the General Fund budget that takes into account the Finance Committee guideline.
2. It is Town policy that the Town Manager shall submit a budget detailing estimated revenues and expenditures for the ensuing fiscal year to the Select Board at least 90 days before the Annual Town Meeting, per Concord Town Charter, Section 16, Estimate of Expenditures.

#### B. *Enterprise Budgets*

1. It is Town policy that the Town Manager shall direct the preparation of budgets for the Enterprise Funds and certain Revolving Funds that ensure that these funds operate in a fiscally self-sustaining manner with respect to operating expenses, capital expenses, and long-term liabilities.

### 2. Revenue Assessment

#### A. *Full and Fair Cash Value*

1. It is Town policy that the Assessing Division assesses real estate and personal property at its full and fair cash value per M.G.L. 59 § 2A. To accurately assess real estate property values, the Assessing Division inspects all properties on a 5-year cycle or at a pace of approximately 1,200 properties per year.

#### B. *Calculation of Tax Rate*

1. It is Town policy that the Board of Assessors calculates a tax rate by dividing the total taxable property value as determined on January 1<sup>st</sup> of a given year, plus the value of any new taxable construction (“New Growth”) occurring before June 30<sup>th</sup>, by the tax levy as appropriated by Town Meeting in the spring of that year.
2. In the Fall, the Board of Assessors shall make a recommendation to the Select Board in a Classification Hearing for the adoption of the following four tax rate-related factors: the residential factor, open space discount, residential exemption, and small commercial exemption.
3. With the adoption of these factors, the Assessing Division shall submit this information to the Bureau of Local Assessment, which certifies the tax rate.

### 3. Revenue Collection

#### A. *Property Taxes*

##### 1. *Collection of Property Tax*

- a. It is Town policy to issue bills for real estate and personal property taxes on a quarterly basis in order to optimize cash flow. Interest shall be charged at a rate of 14 percent per annum for any unpaid balances after the respective due dates. Demand notices shall be mailed by May 31<sup>st</sup> on any balances outstanding after May 1<sup>st</sup>. A demand fee of \$10.00, as well as 14% interest, shall be included on the demand bills in accordance with state statute. If the outstanding balance is less than \$10, the demand fee is not charged.

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## 2. *Application of Tax Payments*

- a. It is Town policy to assure the correct application of taxpayers' payments to their accounts on a timely basis. Receipts that are subject to interest, demands and other costs shall be applied based on the following order: interest, demand or other fees, utility liens, betterment assessments, real estate, or personal property tax due.

## 3. *Tax Abatements and Exemption*

- a. The Town policy is to assure the correct application of taxpayers' abatements and exemptions to their accounts on a timely basis. As approved by the Board of Assessors or directed by the Appellate Tax Board, the Assessing Division grants abatements for real estate and personal property tax. The Board of Assessors may grant exemptions to qualifying veterans, the blind, surviving spouses, elderly, and others along with those applying for tax deferrals that meet the statutory requirements as of July 1<sup>st</sup>.
- b. The Assessing Division enters all abatements and exemptions into the financial service software. As a result of this process, a *Notice and Certificate of Abatement Document* is created, signed by the Board of Assessors, and mailed to the taxpayer and provided to the Treasurer/Collector Division as evidence of the reduction in accounts receivable.

## 4. *Property Tax Refunds*

- a. It is Town Policy that the Treasurer/Collector Division is responsible for taxpayer refunds. Refunds for real estate and personal property are processed after May 1<sup>st</sup> (last tax due date) of any given year to assure all taxes due for the fiscal year have been paid. All precautions must be taken to assure the correct party receives the refund. Refunds shall be processed within 30 days (of the posting of the abatements/exemptions) for credit balances caused by the abatement/exemption.

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

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

## 6. *Special Situations*

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

## 7. *Property Tax Payment Delinquency*

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

## B. *Motor Vehicle Excise Tax*

1. It is Town policy to optimize the Town's cash flow by mailing each motor vehicle commitment within 15 days of receipt of the *Assessors Warrant to the Treasurer/Collector* for each commitment from the Registry of Motor Vehicles (RMV).
2. The RMV maintains all records on motor vehicles and values. Several times over the course of the year, the RMV provides an electronic record to the Town Assessor, which documents the total value of the specific commitment and contains all of the information for billing to specific

## Appendix – Financial Policies

motor vehicle owners/accounts.

3. The first major motor vehicle excise (MVX) commitment of each calendar year, which is the largest commitment, will be mailed within 21 days of receipt of the commitment file from the RMV. All subsequent commitments are to be mailed within two weeks of receipt of the file from the RMV.
4. The Town currently has a contract with a Deputy Collector which provides that this vendor is responsible for MVX bill printing and mailing, delinquent payment processing, collection at warrant and reporting. The Town is responsible to assure that the commitment is accurate, for review and approval of abatements; for refunds and the overall monitoring of the process and for the reconciliation of the MVX receivable.
5. Bills are due and payable in full within 30 days of issue. Demand notices will be mailed within 15 days of the due date of the excise bill.
6. A \$10.00 demand fee will be included along with interest on the unpaid balance of the bill. Payments not paid at demand are subject to:
  - Warrant fee of \$10.00 and notice fee of \$12.00
  - If not paid, then final warrant fee of \$17.00 and
  - If not paid, then Registry of Motor Vehicle fee of \$20.00.

### 4. Other Revenues

#### A. *State Aid*

1. It is Town Policy to budget conservatively in anticipation of the receipt of State Aid. Under M.G.L. 58 § 25A, the Commissioner of Revenue is required to provide an estimate of local aid to municipalities. Likewise, under M.G.L. 59 § 21, the Commissioner of Revenue is required to provide the Town with advance estimates of state assessments and charges and the Assessing Division is required to use these figures in determining the local property tax rate.

#### B. *State and Federal Grants*

1. It is Town policy that, with the approval of the Town Manager, Departments may apply for Federal and State grants to support Town initiatives or projects. All grant contracts must be approved and signed by the Town Manager. A copy of the grant documents must be provided to the Accounting Division. Departments shall comply with all of the requirements presented in the grant.
2. The source of the grant funding determines whether a grant is a state or federal grant.
3. It is Town policy that all procurement associated with State and Federal grants comply with State and Local laws and regulations.

### 5. Operating Expenditures

#### A. *Accounts Payables*

1. It is Town policy that the Accounting Division shall assure the timely payment of all original invoices and vouchers submitted and approved by authorized Town employees. In order to accomplish this, vendors are paid weekly.

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2. It is Town policy that vendor invoices are only paid after verification of available funds for said purpose and upon evidence of compliance with procurement requirements established by State law, Town Bylaws and Administrative Policies and Procedures.

### *B. Payroll*

1. It is Town policy that Town and Concord Public School employees shall be accurately compensated in a timely fashion for their work.

## **6. Cash Management**

### *A. Departmental Receipts*

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

### *B. Cash Disbursements*

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

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

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

### *D. Petty Cash Administration*

1. It is Town policy that Petty Cash accounts shall be authorized by the Treasurer for departments that need a small of amount of cash to make payments required at the time of service or to manage cash change transactions. Petty cash can only be replenished by submittal of all documentation and receipts through the warrant process for review by the Accounting Division.

# Appendix – Financial Policies

## E. *Tailings (Uncashed Checks)*

1. It is Town policy to identify and research all Uncashed Checks (Tailings) as a part of the timely reconciliation of all bank accounts. If after 60 days from the date of issuance of a check and the check has not been cashed, either a letter shall be sent to the known address for the check recipient or a notice shall be posted on the Town website. If there is no response within 60 days, for checks that are \$100 or more and are not cashed, a notice shall be advertised in a local newspaper. After one year of the newspaper notice, funds from these unclaimed checks may be credited to the Town's General Fund.

## F. *Reconciliation of Cash*

1. It is Town policy that the Treasurer/Collector Division and the Accounting Division reconcile all cash accounts as recorded in the Treasurer's Cashbook and as recorded on the General Ledger on a monthly basis. The Treasurer/Collector Division and the Accounting Division shall provide monthly reports documenting the reconciliation to the Chief Financial Officer.

## 7. **Reserves**

### A. *General Fund*

1. It is Town policy to maintain Free Cash, the General Fund's unassigned fund balance as certified by the Massachusetts Department of Revenue (DOR), at a level between 5% and 10% of the ensuing General Fund Budget with the following stipulations:
  - a. Free Cash shall be used only to the extent that it can be replenished within a one-year period.
  - b. Free Cash can be used to provide relief to Town taxpayers by allocating a portion of Free Cash that is not more than 1% of the ensuing General Fund Budget to reduce the tax levy, if that allocation is expected to be replenished in the ensuing year.
  - c. If Free Cash falls below 5% of the ensuing General Fund Budget, Town Manager and the Chief Financial Officer shall develop a plan to bring Free Cash back up to the 5% level.
  - d. If Free Cash rises above 10% of the ensuing General Fund Budget, the Town Manager shall consider recommending using the excess Free Cash in the following ways:
    - i. Appropriate a portion of the excess Free Cash for a special non-recurring expenditure that would include a capital item that would otherwise be eligible to be funded through borrowing, and
    - ii. Appropriate a portion of the excess Free Cash to a General Fund Stabilization Fund.

### B. *Enterprise and Revolving Funds*

1. It is Town policy to maintain unrestricted fund balance for its enterprise and revolving funds at a minimum level that would provide adequate resources to sustain operations through unexpected and unfavorable financial events. These financial events could result in an unexpected expenditure outlay or revenue loss.
2. For the enterprise funds, unrestricted fund balance is categorized into two groups: depreciation funds and undesignated funds. The purpose of depreciation funds should be to allocate resources for the maintenance of capital assets. By setting aside annual depreciation expense using a half-year, straight-line convention, depreciation funds monetarily recognize the gradual wear of capital assets.
3. Undesignated funds are the additional funds need to sustain operations through unexpected and unfavorable financial events. Insurance policies (Refer to the Risk Mitigation section) cover the Town for events related to property damage and liability claims. Since enterprise funds rely on fees for

## Appendix – Financial Policies

services to fund operations, loss of expected revenue from the customer base may have an impact on the enterprise. Since some enterprises (Light Fund, Water Fund, and Sewer Fund) have a stable customer base, there is not the need for a large minimum undesignated fund balance. Other enterprises (Beede Fund) are dependent on a market-driven customer base, and there is the need for a larger minimum undesignated fund balance to sustain operations if market conditions change.

4. According, it is Town policy to maintain a minimum undesignated fund balance for the enterprise funds as follows:
  - a. Light Fund: Two months of annual operating revenue,
  - b. Water Fund: Two months of annual operating revenue,
  - c. Sewer Fund: Two months of annual operating revenue, and
  - d. Beede Fund: Six months of annual operating revenue.
5. For the two revolving funds (Solid Waste Revolving Fund and Recreation Revolving Fund), which do have a market-driven customer base but have flexibility in adjusting operations more rapidly because they do not have capital assets to maintain, it should be the Town’s policy to maintain a minimum fund balance as follows:
  - a. Solid Waste Revolving Fund: Two months of annual operating revenue, and
  - b. Recreation Revolving Fund: Two months of annual operating revenue.
6. If an undesignated fund balance for an enterprise or revolving fund falls below these minimum levels, the Town Management should develop a plan to bring the respective fund balance up to the minimum levels.
7. It should be noted that these defined levels of fund balance are minimums and a greater amount is permitted in order for the enterprise or revolving fund to accumulate resources for an anticipated future event.

### *C. Stabilization Funds*

1. It is Town policy that stabilization funds can be created to set aside funds to be used for a specific purpose at some later date.

### *D. Encumbrances*

1. It is Town policy that a Department Head may request at the end of the fiscal year that the Town Manager set aside available funds from the department’s General Fund appropriated account to be used for a specific purpose at some later date. Encumbered funds shall not be used for operating expenses in future years. Once these encumbered funds are approved and established, the Department Head may use these funds for the stated purpose in subsequent fiscal years.

### *E. Reserve Fund*

1. It is Town policy that the Town Manager, with the certification as to fund balance by the Town Accountant, can make a request to the Finance Committee for a transfer from the General Fund Reserve Fund to another appropriated account in the event that the account incurs an expenditure which is extraordinary or unforeseen, per M.G.L. 40 § 6. The Finance Committee shall have the sole authority to approve such a transfer.

## **8. Investments**

### *A. Investments of Treasury Funds*

1. It is Town policy that the Town Treasurer may invest Treasury Funds as follows:

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- a. Massachusetts State Pooled Fund (in unlimited amounts and the pool is liquid) – The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county, and other independent governmental authorities, is under the direction of State Treasurer.
- b. Commercial Bank Deposits or Certificates of Deposit, which are fully collateralized through a third-party agreement (in unlimited amounts for up to three-year maturity).
- c. Massachusetts list of Legal Investments, per M.G.L. 167 § 15A as updated each July 1<sup>st</sup>.
- d. Other financial instruments as defined in M.G.L. 44 § 55.

### *B. Investments of Trust Funds*

1. It is Town policy that the Town Treasurer may invest Trustee Funds as specified in the investment policy established by the Trustees of Town Donations, the entity that has fiduciary duty over these funds.

### *C. Diversification*

1. Diversification shall be interpreted in two ways: in terms of maturity, as well as instrument type and issuer. The diversification concept shall include prohibition against over-concentration of maturities as well as concentration in a specific institution.
2. It is Town policy that with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies and state pools (e.g., MMDT), no more than 10 percent of the Town's investments shall be invested in a single financial institution.

### *D. Ethics*

1. It is Town policy that the Town Treasurer (and other Finance Department staff) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Town Manager any material financial interest in financial institutions that do business with the town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the Town's investments.
2. It is Town policy that the Town Treasurer shall not make a deposit in any bank, trust company or banking company that he/she is associated with as an officer or employee or has been associated with as an officer or employee for any time during the three years immediately preceding the date of any such deposit.

### *E. Relationship with Financial Institutions*

1. It is Town policy that financial institutions shall be selected first and foremost with regard to the safety of the Town assets.
2. It is Town policy that the Town shall only select brokers who are recognized, reputable dealers. The Town Treasurer shall require any brokerage houses and broker/dealers wishing to do business with the municipality to supply the following information to the treasurer:
  - a. Audited financial statements,
  - b. Proof of National Association of Security Dealers certification,
  - c. A statement that the dealer has read the municipality's investment policy and will comply with it, and
  - d. Proof of credit worthiness (minimum standards of at least five years in operation and a minimum capital of \$10 million).

# Appendix – Financial Policies

## 9. Capital Expenditures

### A. *Capital Assets*

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

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

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

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

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

## 10. Debt

### A. *Debt Structure*

1. It is Town policy that capital items that can be funded through borrowing include infrastructure, facilities, vehicles, equipment, and land, which have (1) an estimated cost of \$100,000 or more and (2) a useful life of at least 5 years.
2. It is Town policy that all borrowing whether tax-supported by the General Fund or revenue-supported by the Enterprise Funds shall be issued as General Obligation (GO) bonds, having the Town’s pledge of full faith and credit for repayment.
3. It is Town policy that tax-supported borrowing can be used for the sustainability, improvement, or expansion of the Town’s significant capital assets with debt service is paid for by the General Fund.
4. It is Town policy that the maximum level of indebtedness shall not exceed 5% of the equalized valuation of the Town per M.G.L. 44 § 10.
5. It is Town policy that the Town shall develop a 5-year debt capacity analysis inclusive of CPS, with estimated project costs updated annually.
6. It is Town policy that for tax-supported borrowing within the levy limit, the Town’s goal is to structure the Town’s debt in the following way:
  - a. The repayment schedule is at an accelerated pace in which of 60% of the principal is repaid within 5 years and 90% is repaid within 10 years. This goal reduces the cost of interest expense and frees up debt capacity for future borrowing.
  - b. The annual amount of debt services is approximately 5% of the annual General Fund expenditures net of excluded debt service. The purpose of this goal is to allocate sufficient funds for the Town’s capital needs and prevent operating needs from “crowding out” the proper investment in capital.

## Appendix – Financial Policies

7. It is Town policy that revenue-supported borrowing shall be reserved for capital assets associated with expansion of service. Debt service is paid through user fees and rates earned by the specific Enterprise Fund.
8. It is Town policy that excluded debt shall be used for capital items that cannot be funded through the debt plan within the levy (e.g., new schools construction, facility expansion, land acquisition, etc.). For all excluded debt proposals, the impact on property tax shall be calculated prior to the presentation at Town Meeting.
9. It is Town policy that the retirement structure of a specific bond shall not be greater than the useful life of the underlying capital assets.
10. It is Town policy that borrowing shall not be used for operating expenses or to fund other long-term liabilities such as pension or other post-employment benefit obligations.

### *B. Debt Authorization*

1. It is Town policy that the Town shall publish a notice of the Town Meeting warrant article for a borrowing at least 7 days prior to an Annual Town Meeting and at least 14 days prior to a Special Town Meeting, per M.G.L. 44 § 10.
2. It is Town policy that all borrowing authorizations require a two-thirds majority vote by Town Meeting per M.G.L. 44 § 7. For borrowing authorizations outside the levy limit, Town Meeting must approve the borrowing by a two-thirds majority and the Town must approve it by a majority vote in a community-wide referendum per M.G.L. 44 § 8.

### *C. Debt Issuance*

1. It is Town policy that the Town should retain a financial advisor and bond counsel for financial and legal guidance for debt issuance. Prior to the issuance of a bond, the Town shall provide an Official Statement containing legally required disclosure information pertaining to the financial and economic position of the Town (17 CFR § 240.15c2-12).
2. It is Town policy that with the guidance of Bond Counsel, the Town shall award the winning bond bid to the bidder with the lowest True Interest Cost (TIC).
3. It is Town policy that the Town shall spend the bond proceeds in a timely manner to avoid IRS arbitrage penalties. The Finance Department as well as the particular departments shall monitor the use of bond proceeds to ensure compliance with arbitrage regulations.

## **11. Other Liabilities**

### *A. Pension*

1. It is Town policy to allocate resources to fully fund the Town's portion of the Concord Contributory Retirement System by 2030. In order to do so, the Town shall contribute to the pension fund its share of the Annual Required Contribution (ARC) payment as determined by a biennial actuarial valuation report, certified by the Public Employee Retirement Administration Commission (PERAC), and reviewed by Contributory Retirement Board. This contribution may consist of (1) a General Fund appropriation increasing at a 3% annual growth rate, (2) the use the Town Pension Reserve Fund to supplement the required General Fund allocation as necessary, and (3) the full funding of the ARC associated with the Town's enterprise operations.
2. It is Town policy that management and investment of the pension fund are the responsibility of the Concord Contributory Retirement Board.

# Appendix – Financial Policies

## B. OPEB

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

## 12. Accounting and Financial Reporting

### A. *Financial Reporting*

1. It is Town policy that the Town’s accounting practices shall conform to Generally Accepted Accounting Principles (GAAP) as set forth by the Government Accounting Standards Board (GASB), the Uniform Municipal Accounting System (UMAS), and the Massachusetts Department of Revenue (DOR) Informational Guideline Releases.
2. It is Town policy that a certified public accounting firm shall conduct an independent annual audit of the Town financial records. There are four types of opinions provided by the auditor of the independent annual audit: Unqualified Opinion (Clean Opinion), Qualified Opinion, Adverse Opinion, and Disclaimer of Opinion. It is Town policy that Town government shall maintain its financial records so that the auditor can render a Clean Opinion, the opinion in which the Town financial records have been maintained in accordance with GAAP. An opinion rendered by an auditor that is not a clean opinion shall be reviewed by the Finance Department and corrections shall be made in the next fiscal year.
3. It is Town policy that the Finance Department shall take steps to address Management Letter items (e.g., items that the independent auditor sees deficiencies) during the subsequent fiscal year.
4. It is Town policy that a completed audit by the Town shall be submitted to the Division of Local Services, per State law.
5. It is Town policy that whenever the total annual federal grants to the Town and CPS total more than the level that triggers a single audit, the Town is required to comply with the Single Audit Act for Audits of States, Local Governments, and Non-Profit Organizations.
6. It is Town policy to have a Financial Audit Advisory Committee (FAAC) to assist the Select Board, Town and Concord Public School financial management officials in the organization, implementation, and review of the annual examination of financial reporting and control procedures and in the continuous review and improvement of fiscal accountability matters.

# Appendix – Financial Policies

## B. Reconciling Accounts

1. It is Town policy that the Treasurer/Collector Division and the Accounting Division shall reconcile all cash accounts as recorded in the Treasurer’s Cashbook and as recorded on the General Ledger on a monthly basis. The Treasurer/Collector Division and the Accounting Division shall provide monthly reports documenting the reconciliation to the Chief Financial Officer.
2. It is Town policy that the Treasurer Collector Division shall reconcile all receivable accounts on a monthly basis. The reconciliation shall show each receivable account by levy year for property and excise taxes and total balances for betterment, tax title, and lien accounts. A separate report shall be provided for any other receivables. Deferred revenue accounts for all funds shall be reconciled to the receivable accounts on a monthly basis.
3. It is Town policy that the Accounting Division shall reconcile the General Ledger accounts as follows:
  - a. Payable and payroll withholding accounts shall be checked periodically and not less than semiannually to determine that the balances are properly clearing.
  - b. Budgeted expenditure accounts shall be reviewed monthly to identify any unusual activity or predict potential budget shortages.
  - c. Revenue and expenditure accounts shall be reconciled to the control accounts. This is performed automatically by the financial system but should be periodically checked to assure that there are no system errors.
  - d. All funds should be checked to be sure they are in balance.
  - e. Interfund transfers and receivable/payable accounts shall be reconciled where applicable.
  - f. Appropriation balances shall be reconciled to the tax recap and Town meeting votes.
  - g. All accounts shall be reviewed analytically from time to time for reasonableness and to identify unusual activity.

## C. Monitoring Accounts

1. It is Town policy that all expenditure budgets be reviewed on a monthly basis by department heads. The official record of expenditures is the Town’s General Ledger as maintained by the Accounting Division and department heads or authorized employees must submit documentation to support any journal entry if an expenditure account on the General Ledger needs adjustment.
2. It is Town policy that all revenue transactions be reviewed on a monthly basis by department heads. The official record of revenues is the Town’s General Ledger as maintained by the Accounting Division, and department heads or authorized employees must submit documentation to support any journal entry if a revenue account on the General Ledger needs adjustment.

## D. Year-End Closing

1. It is Town policy that the Accounting Division shall complete the year-end closing process once the auditors have finished their field work and have given the Town approval to generate year-end financial statements and to submit documentation for Free Cash certification.

## E. Regulatory Reporting

1. *Free Cash Certification (Balance Sheet)*: It is Town Policy to file appropriate documentation with Massachusetts Department of Revenue’s (DOR) Bureaus of Account for the certification of Free Cash after the close of each fiscal year. Certified Free Cash is available for appropriation at the subsequent Town Meeting. Please refer to *Section 7. Reserve Funds* for the Free Cash Policy.
2. *Schedule A*: It is Town policy that the Accounting Division files *Schedule A*, the year-end statement of revenues and other financing sources, expenditures and other financing uses, changes in fund

## Appendix – Financial Policies

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

3. *Tax Recapitulation Sheet:* It is Town policy that the Finance Administration Division, Assessing Division and Accounting Division work collectively to complete the Department of Revenue's *Tax Rate Recapitulation* form, a four-page form that assembles all information necessary to calculate tax rates for the municipality, by the end of November. Once the tax rate has been approved by DOR, the Accounting Division shall record a journal entry for the final overlay account (allowance for abatements and exemptions).
4. *CPA Reporting:* It is Town policy that the Town completes and submits to the DOR three Community Preservation Act (CPA) reports annually: the CP-1 Form (Community Preservation Act Surcharge Report), the CP-2 Form (The Community Preservation Fund Report), and the CP-3 Database (The Online Community Preservation Projects Report).
5. *Cash and Receivable Reconciliation:* It is Town policy that the Accounting Division and the Treasurer/Collector Division submit an end-of year cash and receivable reconciliation to DOR.
6. *Snow and Ice Reporting:* It is Town policy that the Accounting Division submits a snow and ice report signed by the Town Manager and the Finance Committee to the DOR by deadline of September 30<sup>th</sup>. This report is a statement of snow and ice expenditures and financing sources for the previous winter.
7. *1099 Reporting:* It is Town policy that the Accounting Division shall issue *1099 Forms* by January 31<sup>st</sup>. The Accounting Division shall submit a 1099 file to both the IRS and the State. A 1099-MISC is issued for each person the Town has paid at least \$600 for rents, services, prizes and awards, or other income payments during the calendar year. A 1099-INT is issued for each person to whom the Town has paid \$10 or more of interest during (from tax abatement refunds, 53-G refunds, etc.) for the calendar year.
8. *Annual Provider Information Form:* It is Town policy that the Accounting Division is responsible for generating this report and submitting this report to the State by August 1<sup>st</sup>. Massachusetts General Laws Chapter 62C § 47A requires that cities and towns report certain information on vendors. The Town is required to list all persons who furnished goods, services, or real estate space for \$5,000 or more during the preceding fiscal year under contracts or agreements. The listing shall contain the name, address, and social security or federal identification number. The Department of Revenue further requires that the Town submit the Tax ID number of all providers of goods and services to the Town.
9. *Fixed Asset Reporting:* It is Town policy that the Accounting Division is responsible for fixed asset reporting. A capital asset is defined as having a value of \$10,000 or more and useful life is 2 years or more. GASB 34 requires the Town to account for capitalized infrastructure associated with Government Activities.

### 13. Risk Mitigation

#### A. *Financial Risk*

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

#### B. *Property Risk*

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

## Appendix – Financial Policies

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

### C. *Information Risk*

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

### D. *Professional Liability Risk*

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

## 14. **Procurement**

### A. *Procurement*

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

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

1. As set forth in Section 9F of the Town Charter, the Town Manager shall be responsible for the procurement of all supplies, materials, and equipment and for the award of all contracts. Town Manager shall be appointed as the Chief Procurement Officer of the Town. Most of these duties and powers shall be delegated to the Chief Financial Officer and the School Finance Officer as allowed by M.G.L. 30B § 19 and specified in APP #36. The Town Manager shall alone retain the sole authority to award and execute contracts.

### C. *Purchase Orders*

1. It is Town policy that purchase orders shall be used for all purchases of \$1,000 or more, unless otherwise exempted.

### D. *Authorization*

1. *Purchase Orders between \$1,000 and \$4,999:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, and Budget & Purchasing Director.
2. *Purchase Orders between \$5,000 and \$34,999:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, Budget & Purchasing Director, and Chief Financial Officer.

## Appendix – Financial Policies

3. *Purchase Orders of \$35,000 or more:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, Budget & Purchasing Director, Chief Financial Officer, and Town Manager.

### *E. Statutory and Regulatory Compliance*

1. *Goods & Services:* For the procurement of goods and services, the Town shall follow the Uniform Procurement Act, M.G.L. 30B.
2. *Building Design:* For building design, the Town shall follow the Designer Selection Law, M.G.L. Chapter 7 §§ 38 A½ - O.
3. *Building Construction and Repair:* For building construction and repair, the Town shall follow M.G.L. 149 §§ 44 A-M.
4. *Public Works Construction:* For roads, bridges, water and sewer systems, and other public works construction, the Town shall follow M.G.L. 30 § 39M.

# Appendix – Fund Descriptions

## Fund Descriptions

### Governmental Funds

Most Town functions are financed through what are called *governmental funds*. There are four types of governmental funds maintained by the Town: the General Fund, Enterprise Funds, Special Revenue Funds, and the Capital Projects Fund. The Town Meeting appropriates the General Fund, the Swim & Fitness Center Enterprise Fund, Stabilization Funds, and the Community Preservation Act Fund, in accordance with state law requirements. The Capital Projects Fund accounts for projects funded by issuance of tax-supported debt obligations ("bonds"). All other funds are not appropriated by Town Meeting but are expended under the direction of the Town Manager in accordance with state laws and the Town Charter.

**General Fund:** The General Fund is the major operating fund of the Town government, and it accounts for the majority of Town operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the Town's departments, including the schools, are supported in whole or in part by the General Fund.

**Enterprise Funds:** The Town maintains four Enterprise Funds: the Sewer Fund, the Water Fund, the Beede Swim & Fitness Center Fund, and the Light Fund (Concord Municipal Light Plant). In addition, the Solid Waste Disposal Fund, which technically is a Special Revenue Fund, is operated as an Enterprise Fund but does not include any capital improvement activity. An enterprise operation is a business-type activity that is supported primarily by charges for services. Funds raised from charges are dedicated to the specific purpose of the enterprise operation and cannot be diverted to other unrelated uses. The concept of an enterprise operation also includes the maintenance of the capital facilities of the business. That is, fees for services are charged to recover not only the operating costs of the activity but also the "using up" (depreciation) of the capital assets supporting the service.

Budgeting and financial reporting for enterprise operations utilizes terms and concepts that differ significantly from those utilized for the General Fund. The purpose of enterprise financial reporting is to measure with reasonable accuracy and consistency the net income derived from operations, and then to measure the availability and use of capital acquisition and construction financing. The presentation of the enterprise budgets utilizes budgetary terms and reporting structure found in the audited financial statements. As such, the key measures are *Net Income* and *Capital Resource Availability*.

**Special Revenue Funds:** The Town maintains several Special Revenue Funds, which are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons. Special Revenue Funds include the following types of funds:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service, and use those revenues to support the service without appropriation. Revolving Funds are established by state statute or local bylaw, and may require re-authorization each year at Town Meeting. The Town maintains a number of Revolving Funds, such as the Cemetery Fund, the Parking Fund, and the Recreation Fund.
2. **Receipts Reserved for Appropriation:** These receipts are special revenues that are restricted to a specific use, but also require annual appropriation by Town Meeting; The Road Repair Fund is a "Receipts Reserved" Fund.

## Appendix – Fund Descriptions

3. **School Grants:** These grants account for several specially financed education programs under grants received from the federal or state governments, including professional development, SPED early childhood development, drug-free school programs, and certain capital improvements.

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

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

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

### Fiduciary Funds

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

1. **Expendable Trusts:** Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of the fund may be expended.

2. **Non-expendable Trusts:** These trusts are used to account for funds where the principal must, by law or covenant, remain intact (that is, cannot be expended). Income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Perpetual Care Fund.

3. **Agency Funds:** Agency Funds are used to account for funds that are custodial in nature, collected and expensed on behalf of other units of government, such as sales taxes and other fees collected on behalf of and transmitted to the state government.

# Appendix – Basis of Accounting / Basis of Budgeting

## Basis of Accounting

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

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

## Basis of Budgeting

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

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

# Appendix – Glossary of Terms

## Glossary of Terms Commonly Used in Municipal Finance

**Abatement:** A complete or partial cancellation of a levy imposed by a governmental unit; applicable to tax levies and special assessments.

**Accrual Basis:** In the context of accounting, practice in which expenses and income are accounted for as they are earned or incurred, whether or not they have been received or paid.

**Actuarial Accrued Liability (AAL):** This generally represents the portion of the present value of fully projected benefits attributable to service credit earned (or accrued) as of the valuation date.

**Actuarial Value of Assets (AVA):** The value of a pension plan investments and other property used by the actuary for the purpose of an actuarial valuation (sometimes referred to as valuation assets). Actuaries often select an asset valuation method that smooths the effects of short-term volatility in the market value of assets.

**Annual Required Contribution (ARC):** The employer's periodic required contributions, expressed as a dollar amount or a percentage of covered plan compensation, determined under GASB 25. The ARC consists of the Employer Normal Cost and the Amortization Payment.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended. Only a vote of Town Meeting or the School Committee can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of the general appropriation not spent or encumbered by June 30 automatically reverts to surplus. A specific or particular appropriation is carried forward from year to year until spent for the designated purpose or transferred by Town Meeting vote to another account.

**Assessed Valuation:** The value placed upon a particular property by the local Board of Assessors for the purpose of apportioning the Town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value," certified periodically by the Commonwealth's Commissioner of Revenue (no less frequently than once every three years).

**Audit:** Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing efficiency and economy of operations, and reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA, or public accountant, or elected auditor meets this test.

**Balance Sheet:** A statement which discloses the assets, liabilities, reserves, and equities of a fund or government unit at a specified date.

**Balanced Budget:** A plan of financial operation in which the estimate of proposed expenditures for a given period is less than or equal to the proposed means of financing these expenditures (from various sources of funds or revenues).

## Appendix – Glossary of Terms

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the Town Meeting) or final (the plan approved by that body).

**Capital Budget:** A plan of proposed capital outlays, and the means of financing them for the current fiscal period. It is usually a part of the current budget but may also be a multi-year plan.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the Town Meeting) or final (the plan approved by that body).

**Capital Budget:** A plan of proposed capital outlays, and the means of financing them for the current fiscal period. It is usually a part of the current budget but may also be a multi-year plan.

**Capital Improvement:** A major, non-recurring expenditure involving one of the following:

- a. Real Property - Includes the purchase or lease of land, existing buildings and appurtenant structures, and fixtures attached to land and buildings.
- b. Equipment - Includes the replacement or addition of major items of equipment with a life expectancy of at least two years and a cost of at least \$5,000. Similar items can be bundled together.
- c. Projects - Include activities such as the following:
  1. Construction of new buildings or facilities (including architectural, engineering, and related fees).
  2. Improvements or major repairs (costing \$5,000 or more) of existing buildings or facilities, aside from routine maintenance.
  3. Studies or other activities (costing \$5,000 or more) that either relate to future “brick and mortar” projects or are a part of a multi-year program of infrastructure improvements.
  4. An annual sum available for routine building improvements, renovations, or repairs.

**Cherry Sheet:** An annual statement received from the Massachusetts Department of Revenue (DOR) detailing estimated receipts for the next fiscal year from the various state aid accounts, and estimated state and county government charges payable by the Town and included by the local Assessors in setting the tax rate. The actual receipts and charges may vary from the estimates.

**Classification:** The division of property valuations by type of property. There are five classes: Residential, Open Space, Commercial, Industrial, and Personal. The Selectmen may set as many as three different tax rates (within limits set forth in state law): for residences, for business and personal, and for open space.

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

**Concord Municipal Light Plant (CMLP):** An electrical and telecommunications enterprise fund governed by a five-person board appointed by the Town Manager for staggered three-year terms. CMLP also known as the “Light Fund” is responsible for distributing outside purchased electrical energy. In addition, CMLP also operates a telecommunications division, the Telecommunications Fund, providing highspeed broadband services.

## Appendix – Glossary of Terms

**Cooling Degree Days:** Are a measure of how much (in degrees), and for how long (in days), outside air temperature was *higher* than a specific base temperature. They are used for calculations relating to the energy consumption required to *cool* buildings.

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

**Depreciation:** A non-cash expense (also known as non-cash charge) that provides a source of available funds. Amount allocated during the period to amortize the cost of acquiring long-term assets over the useful life of the assets. This is an accounting expense not a real expense that demands cash.

**Encumbrance:** Obligations such as purchase orders, contracts, or salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved.

**Enterprise Fund:** A fiscal entity with a self-balancing set of accounts that is utilized to account for a governmental service when it is the intent to recover the total cost of service, including depreciation, primarily through user charges imposed on the consumers of the service. Examples in Concord include electricity provided by the Concord Municipal Light Plant, and Water and Sewer services provided by the Department of Public Works.

**Equalized Valuation (EQV):** The value of all property as determined by the Commissioner of Revenue biennially, using a standard of "full and fair value"; also referred to as EQV.

**Expenditure:** The spending of money by the Town for the programs or projects within the approved budget.

**Fiscal Year (FY):** A 12-month period, commencing July 1 and ending June 30, to which the annual budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. The number of the fiscal year is that of the calendar year in which it ends; FY2016 is the fiscal year which ends June 30, 2016.

**Free Cash:** Free cash refers to the amount of Fund Balance that is available for appropriation. It is certified each July 1 by the state. Because of the stringent way that the state makes these calculations, Free Cash more closely represents Cash (actual dollars held) than does Fund Balance, which includes a variety of receivables (i.e., cash due).

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Balance:** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to the stockholders' equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected (see **Free Cash**).

**General Fund:** The fund into which the general (non-earmarked) revenues of the Town are deposited, and from which money is appropriated to pay expenses.

## Appendix – Glossary of Terms

**General Obligation Bonds:** Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

**Governmental Funds:** Funds used to organize and separate the finances of various Town activities and objectives. Governmental Fund categories include: the General Fund; Enterprise Funds; Special Revenue Funds; and the Capital Projects Fund.

**Heating Degree Days:** Are a measure of how much (in degrees), and for how long (in days), outside air temperature was *lower* than a specific "*base temperature*" (or "*balance point*"). They are used for calculations relating to the energy consumption required to *heat* buildings.

**Kilowatt-hour (kWh):** Kilowatt-hour is an energy unit (symbol kWh). One kilowatt-hour is defined as the energy consumed by power consumption of 1kW for 1 hour. The Town of Concord uses kWh to measure electric output for facilities.

**Land Fund:** A fund established by Town bylaw in FY1986 to which may be added an annual appropriation, gifts, and grants. The use of the fund is restricted to the acquisition of land, debt service on designated land purchases, and related costs, such as legal and appraisal fees.

**Minuteman Regional High School (MMRHS):** A separate school facility administered by the Minuteman Regional Vocational Technical School District with students from participating member districts.

**Minuteman Regional Vocational Technical School District (MRVTSD):** A separate political jurisdiction from the Town that is managed by the School Superintendent with the guidance from a nine-member elected School Committee from the represented member districts.

**Overlay:** The amount raised from the property tax levy in excess of appropriations and other charges. It cannot exceed 5 percent of the levy and is used to cover abatements and exemptions granted locally or on appeal.

**Overlay Surplus:** The unused portions of **overlay** accounts from previous years; at the end of each fiscal year, this amount is computed from information provided by the Board of Assessors. Any sum so designated is transferred to, and becomes part of, the General Fund undesignated fund balance.

**Override:** A vote to increase the amount of property tax revenue that may be raised over the levy limit set by **Proposition 2½**.

**Personal Services:** The cost of salaries, wages, and related employment benefits.

**Payment in lieu of Taxes (PILOT):** made to compensate a local government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property. Usually, it relates to the foregone property tax revenue.

**Personal Services:** The cost of salaries, wages, and related employment benefits.

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

## Appendix – Glossary of Terms

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| <i>House Value:</i>                      | \$700,000  |
| <i>Tax Rate:</i>                         | \$14.76 (which means \$14.76 per thousand \$ of valuation) |
| <i>Levy Calculation:</i>                 | \$14.76 multiplied by \$700,000 divided by \$1,000.        |
| <i>Result, <b>Property Tax Levy:</b></i> | \$10,332   |

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

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

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

**Reserve Fund:** A fund appropriated each year that may be used only by vote of the Finance Committee for "extraordinary or unforeseen expenditures."

**Revolving Fund:** Those funds that may be used without **appropriation**, and that are established for special uses. Fees (such as for recreation) may be paid into a revolving fund. Revolving funds are established directly by state law or by Town bylaw consistent with state law.

**Tax Levy:** Total amount of dollars assessed in property taxes by the Town each **fiscal year**.

**Therm:** A unit of measure for heating energy. In Concord, this can be linked to facility natural gas output.

**Unfunded Actuarial Accrued Liability (UAAL):** The excess, if any of the **Actuarial Accrued Liability** over the **Actuarial Value of Assets**. In other words, the present value of benefits earned to date that are not covered by current plan assets.

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

### Terms Associated with Proposition 2½

**Excess Levy Capacity:** The difference between the Town's maximum annual tax levy limit as established by Proposition 2½, and its actual **tax levy** for the current year. It is additional **tax levy** that a town could raise without asking voters for an **override** or debt exclusion.

**Growth Revenue:** The amount of property tax revenue that the Town can add to its allowable tax levy as a result of new construction, alterations, subdivision, or change of use of a parcel.

**Primary Levy Limit, or Absolute Limit:** 2.5 percent of certified full and fair cash value of taxable property.

**Secondary Levy Limit, or Annual Levy Limit:** Prior levy limit plus 2.5 percent (base) plus **growth revenue**.

## Appendix – Glossary of Terms

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(Front Cover): Old North Bridge, Concord, MA; Erin Stevens  
(Back Cover): White Pond, Concord, MA; Erin Stevens