Finance Department

Anthony T. Logalbo
Finance Director

The Department of Finance and Administration consists of five divisions: Administration, Assessing, Treasurer/Collector, Accounting and Town Clerk. The Department is also responsible for budget management, Town purchasing administration, Town payroll administration, group insurance management (in collaboration with the Personnel Department) and Retirement System administration. The Town Treasurer serves as the Parking Clerk, administering the parking violation system. The Town Treasurer also serves as Treasurer for the Trustees of Town Donations. The report of the Town Clerk Division appears elsewhere in this Town Report.

Administration Division

Anthony T. Logalbo,
Finance Director and Treasurer-Collector
Erin Mulcahy, Finance Assistant
Jonathan Harris, Budget and Purchasing Administrator
Richard Delorey, Assistant Treasurer
Christopher Nunes, Budget Analyst

This Division is responsible for the development and implementation of the Town Manager's budget, the Enterprise Fund budgets, and the five-year Capital Improvement Program. The Division provides guidance and oversight of procurement and public bidding procedures for all Town departments under the Town Manager in accordance with applicable State laws. The Finance Director is delegated by the Town Manager to act as the Chief Procurement Officer for all non-school departments. These functions are conducted under the direction of the Budget and Purchasing Administrator with the assistance of the Budget Analyst.

This Division handles all aspects of Town payroll administration and all federal and State reporting of wages and payroll taxes for the Town departments, the Concord Public Schools (K-8) and the Concord Retirement System. During 2011, the Division assumed responsibilities from the Human Resources Office for handling of retiree benefit administration and direct interaction with the Town's 300 retirees for all group insurance matters. These functions are under the direction of the Assistant Treasurer supported by the Finance Assistant.

The Finance Director is responsible for group insurance administration and is custodian-treasurer of the Retirement System and treasurer of the Trustees of Town Donations. The Division provides staff support to the 15-member Concord Finance Committee appointed by the Town Moderator. The Finance Assistant provides administrative support in these activities.

The Finance Director is appointed as the Town Treasurer-Collector. In this capacity, the Finance Director is responsible for cash management, debt management and treasury operations. The Director is supported in these activities by the Deputy Treasurer (Treasury Division).

Payroll
Total payrolls for the Town Government departments and the Concord Public Schools, for the fiscal periods ended June 30, 2010 and 2011, were as follows:

PAYROLL - ALL FUNDS

	Year ended 6/30/10	Year ended 6/30/11	Percent change
Town Manager departments	$20,234,208	$20,387,940	0.8%
Concord Public Schools	22,348,220	23,020,242	3.0%
TOTAL	$ 42,582,428	$43,408,182	1.9%

Group insurance
Group health plans are offered to the Town's employees through the multi-town Minuteman-Nashoba Health Group (MNHG) established in December 1990 under the authority granted by Massachusetts General Laws Chapter 32B, section 12 which permits local governments to join together for the joint provision of employee group health insurance plans. The MNHG presently includes 17 area towns and regional school districts with about 4,200 employee and retiree members and over 10,000 covered persons (including dependents). Fiscal operations for the group are handled by the Concord Finance Department, Administration Division. The Group's financial performance is independently audited annually.

The primary health care networks offered are the Harvard Pilgrim Health Plan (HP), the Tufts Total Health Plan, and the Fallon Health Plan. These plans, the Group's plans for supplemental Medicare coverage for retirees (administered by Tufts), and an out-of-area plan administered by Harvard Pilgrim are self-funded.

The MNHG Group establishes the prices for the various plans annually based on actual claims experience and the protection of a stop-loss reinsurance program. Harvard, Tufts and Fallon are paid an administrative fee based on the number of enrollees and negotiated annually. Additionally, Senior plans for Medicare-eligible subscribers are offered on a premium basis through Harvard Pilgrim, Tufts and Fallon Health Plans.

For the Group's plan years ending May 31, 2010 and May 31, 2011, the following financial information was reported.

Minuteman-Nashoba Health Group
Summary Financial Statement

	Year Ending 5/31/10	Year Ending 5/31/11
Cash & investments	$6,219,582	$5,841,282
Other current assets	377,763	1,197,866
Total assets	$6,397,345	$7,039,148
Claims Liabilities	$4,666,247	$4,705,650
Participants advance contributions	1,167,526	2,200,615
Other	75,701	39,698
Total Liabilities	$5,909,474	$6,945,963
Unrestricted Net Assets	$687,871	$93,185
Revenues, Expenses and Change in Net Assets		
Participants' contributions & other	$46,037,218	$49,077,749
less		
Claims expense	$41,898,808	$43,025,174
Fixed premiums *(Medicare supplement plans)*	2,252,799	2,595,797
Claims administration expense	2,709,571	2,846,160
Stop-loss insurance premiums	862,996	767,615
Other group expenses	419,736	450,952
Total operating expense	$48,143,912	$49,685,698
Plus		
Investment income	32,217	13,263
Change in Net Assets	$(2,074,477)	$(594,686)

Treasurer Collector Division

Patricia A. Robertson,
Deputy Treasurer-Collector

The Treasurer-Collector Division of the Finance Department is responsible for the receipt, investment and disbursement of all Town funds, billing and collection of all taxes and utilities, parking violation collection, billing and collection of curbside refuse collection subscriptions, and debt management. This Division serves as custodian-treasurer for the Concord Retirement System and manages the funds of the Trustees of Town Donations.

Short-term investments

For the year ended June 30, 2011, interest earnings on short-term investments of all Town funds totaled $441,310.39. The General Fund, which supports the Town and Schools operating budgets, earned $251,977. These earnings represent an average return for the fiscal year of 0.38%, down 41.5% from the previous year's return of 0.65%. Interest earnings funded approximately 0.325% of the $77.5 million General Fund budget for the fiscal year that ended June 30, 2011. The interest earned on the Thoreau School escrow account (proceeds of the MSBA Grant) accounts for 55.2% of the General Fund interest earnings for fiscal year 2011.

Interest earned FY11 Allocated by Fund	Amount
General Fund	$251,977.09
Municipal Light Operating Fund	61,514.93
Land Acquisition Fund	124.25
Water Fund	18,111.22
Sewer Fund	12,242.21
CPA Fund	6,708.27
CMLP Depreciation Fund	3,287.08
CMLP Underground Fund	1,980.94
Pension Reserve	5,336.67
Contributory Retirement Fund	1,803.77
Stabilization Fund	3.48
Group Insurance Claims Trust Fund	277.63
Student Activity	285.90
Beede Swim & Fitness Center	12,385.00
53G Fund	7.95
CPS Capital Stabilization	18,568.78
CPS Tech Stabilization Fund	39.24
Elementary School Debt Fund	46,645.90
Arts Lottery Fund	10.08
Total	$441,310.39

Tax collection

Property tax collections during FY11 totaled $65,838,644.10 net of refunds. This is 1.3% more than the prior year. The delinquency rate on the FY11 tax levy was 0.89% as of June 30, 2011, the sixteenth consecutive year in which this rate has been under 1%. The total dollar amount of property taxes outstanding on the tax collector's records (all years) was $840,210 at the end of FY11. Of this total, 70% was from the current tax year (FY11) and 22% was from prior year taxes due from the Starmet property (2229 Main Street). Due to the EPA superfund status of this parcel, on advice of Town Counsel a Tax Taking action has not been initiated on unpaid taxes dating back to FY2001. However, a civil suit seeking payment has recently been filed in Middlesex Superior Court naming former Starmet corporate officers.

During FY11, $366,221 of unpaid property taxes was transferred to Tax Title accounts, along with $37,730 in penalty interest and related charges. A Tax Title is a legal procedure (also referred to as a "Tax Taking") involving advertisement of the delinquency and the recording of a priority lien against the deed in order to protect the Town's claim in the event of transfer of ownership. $324,473 was collected during the year on Tax Title accounts, along with $36,735 in penalty interest. Tax Titles bear a penalty interest rate of 16% per annum. A Tax Title can eventually be subject to a foreclosure action in Land Court. This process is rarely needed and has been used sparingly by Concord.

At June 30, 2011, 50 properties were in Tax Title status, amounting to accumulated unpaid taxes of $732,315 (compared to 49 parcels and $652,838 at June 30, 2010).

Debt and credit rating

One Bond Anticipation Note and one long-term serial maturity bond were issued during fiscal year 2011. Each borrowing is detailed on the following page.

Bond Issuance

$8.75 million Bond

Issue date:	May 17, 2011	
Repayment period:	15 years	
Interest rate:	2.314%	
Purpose:		
Article 20 of 2009		
Municipal Light Plant-Smart Grid		$4,000,000
Article 23 of 2010		
Water System Improvements		$1,500,000
Article 45 of 2009		
Police/Fire Station		$900,000
Article 39 of 2010		
Land Acquisition		$725,000
Article 22 of 2010		
Road Program		$700,000
Article 5 of STM 11/5/07		
Willard School Construction		$375,000
Article 31 of 2009		
Sidewalk extensions		$250,000
Article 30 of 2010		
Ambulance		$200,000
Article 51 of 2006		
Police/Fire Station Design		$100,000

Bond Anticipation Note

$210,000 BAN (new funds)

Issue date:	June 28, 2011	
Maturity date:	October 28, 2011	
Interest rate:	0.95% net interest cost	
Purpose:		
Article 42 of 2011		
Land Acquisition		$210,000

Moody's Investors Services rated the Note with its highest rating of MIG-1 and reaffirmed Concord's Aaa credit rating prior to the bond issuance. Concord is one of fourteen Massachusetts municipalities and two Massachusetts school districts (one being Concord-Carlisle Regional School District) to hold this "Triple A" rating from Moody's.

In August, 2011, the Town's rating was placed on "Negative Outlook" by Moody's. This was in connection with a nationwide review conducted by Moody's for all of its state and local government "Triple-A" ratings (about 400 jurisdictions nationwide), following Moody's action to place the United States of America credit rating on "Credit Watch" status. Following this review, Concord's "Negative Outlook" was removed by Moody's in November 2011 and the Town's Aaa rating was reaffirmed.

53G Fund

In accordance with Massachusetts General Law Chapter 44, Section 53G as adopted by the Concord Board of Appeals and the Natural Resource Commission, it may be determined (due to a proposed project's size, scale, complexity, potential impact or use of land) that the review of a permit application warrants the assistance of outside consultants. Project applicants must pay for the services provided by the independent advisor. Funds provided by the applicant for this purpose are deposited with the Town Treasurer in an account separate from other monies. Expenditures made from the account may be made without further appropriation and used only for the review of a specific project whose funds have been received from the applicant.

The review of five project applications submitted in Fiscal Year 2011 necessitated assistance from outside consultants. Four involved applications for special permits or variances for Personal Wireless Communication Facilities and one involved a wetland delineation review at 9B Monsen Road.

The following report summarizes the activity in the 53G Review Fund for the fiscal year ending June 30, 2011:

53G Review Fund
Fiscal year ending June 30, 2011

Beginning Balance @ July 1, 2010	$4,522.76
FY2011 Receipts	
9B Monsen Road	$467.52
100 Keyes Road	1,999.00
1400 Lowell Road	1,999.00
40Y Annursnac Hill Road	1,999.00
Interest	7.95
Total Gross Receipts	6,472.47
FY2011 Disbursements	
9B Monsen Road	467.52
100 Keyes Road	1,999.00
1400 Lowell Road	1,999.00
40Y Annursnac Hill Road	1,999.00
133 ORNAC	1,232.86
Total Disbursements	(7,697.38)
Ending Balance @ June 30, 2011	$3,297.85

Assessing Division

R. Lane Partridge,
Town Assessor

The Assessing Division of the Finance Department is responsible for the fair and accurate listing and assessment of all real estate and personal property for taxation purposes, in accordance with state statutes and regulations. The Division assists taxpayers in determining eligibility for statutory property tax exemptions and in understanding the basis for all property assessments. The Division also carries out the valuation of all real property under construction as of each June 30, determines the applicability of the Supplemental Assessment law for construction receiving a Certificate of Occupancy during the year, and evaluates all property sales during the year for inclusion in the annual sales analysis. The Division is responsible for the commitment of more than 16,300 motor vehicle excise tax bills annually, based on data received from the Registry of Motor Vehicles, and assists taxpayers with the adjustment of excise bills throughout the year as vehicles are added and removed from registration.

The Town Assessor plus staff of three full-time members assist the Board of Assessors. The Board, consisting of five regular members and up to three associate members, is appointed by the Town Manager, and is the decision-making body with respect to all property valuation determinations.

Property Valuation

Massachusetts General Law requires the Town to value property for tax purposes as of January 1. Every three years, the Department of Revenue (DOR) certifies a full revaluation of local assessments at "full and fair cash value." The two years in between are termed "Interim" years, during which Interim Year Adjustments are made in order to keep values at full and fair cash value. Fiscal Year 2012 was scheduled as a certification year. The Division worked very hard to complete the re-certification in a timely manner. State certification was obtained on November 15, 2011. Following a public hearing, the FY11 tax rate was set by the Board of Selectmen on November 21, acting upon the recommendations of the Board of Assessors, and the tax rate was approved by the Department of Revenue on November 30, 2011. The FY2012 values are based on an assessment date of January 1, 2011 and a market value analysis using calendar year 2010 "arms length" sales. The Town's total property value remained stable from FY2011 to FY2012 (+0.9%). However, there were various market segments that decreased or increased in value. The goal of the Board of Assessors is to value properties as equitably and consistently as possible. The following table summarizes the Town's values by property use.

Assessments by Property Use

		FY 2012		*FY 2011*	
Class Type	*Class Code*	*Parcel Count*	*Total Value*	*Parcel Count*	*Total Value*
Single Family	101	4,567	$3,889,030,000	4,570	$3,836,829,200
Condominium	102	764	303,530,296	740	298,855,300
Miscellaneous	103,109,140	65	145,847,000	63	147,983,500
2-Family	104	117	69,044,700	117	74,634,350
3-Family	105	4	2,958,500	5	3,715,200
Apartments	111,112,125	26	129,399,000	27	127,895,900
Vacant Land	130-132,106	325	49,129,900	327	51,008,300
Commercial	300,393	339	366,646,900	340	361,150,000
Industrial	400,442	34	28,958,300	37	29,897,900
Forest Land	601-602	15	115,257	14	112,869
Agricultural	700	35	611,963	36	612,015
Recreation Land	800	16	9,552,841	16	12,240,900
Mixed Use	012-043	36	42,513,400	36	44,704,750
Personal Property	501-508	228	52,760,572	260	55,499,846
Total		6,571	$5,090,058,629	6,588	$5,045,140,030

Tax Levy

At the 2011 Annual Town Meeting, taxpayers voted appropriations totaling $79,012,717 for the Fiscal Year July 1, 2011 through June 30, 2012, a 3.3% increase over the prior year. In addition, certain State assessments, snow/ice removal account deficits and the overlay account to cover the cost of tax abatements and exemptions must be added to determine the total budget amount. The FY2012 total General Fund budgeted amount is $80,117,211. Monies to support this local spending are raised by the property tax levy, State aid, local receipts and other sources. The Maximum Permitted Levy is the total amount of money that can be raised through real and personal property taxes, the major source of revenue for the Town. The Maximum Permitted Levy in FY2012, including the levy of $4,069,863 for debt service on bond issues excluded from the levy limit by town ballot vote, is $71,117,037. The actual FY12 property tax levy is $69,122,996. $1,994,041 of the levy limit remains unused. The Levy Limit is calculated as follows:

LEVY LIMIT CALCULATION

Levy Limit of previous fiscal year —FY11	$64,569,355
2 ½% allowed increase	1,614,234
New Growth	863,585
TOTAL (*before debt exclusion and override*)	$67,047,174
DEBT EXCLUSION *(principal and interest due on debt authorized to be repaid from taxation above the levy limit)*	$4,069,863
OPERATING OVERRIDE authorized by ballot	$0
MAXIMUM PERMITTED LEVY for FY12	$71,117,037
FY12 PROPERTY TAX LEVY	$69,122,996
Unused Levy Limit	$1,994,041

The FY2012 tax levy increased from FY2011 by 3.9%. Of this total, 1.3% was derived from new growth. The increase on the base prior year levy without new growth was 2.6%.

Property Tax Rate

The Town of Concord has repeatedly had one of the lowest tax rates of the surrounding communities; however, the average tax bill is one of the highest in the State. This is due to the Town's high average single family residential valuation of $851,674. The median single family residential valuation is $677,900.

The tax rate, in its simplest form, is the tax levy divided by the Town's taxable valuation. This is called the Uniform Tax Rate and under this rate, each class of property pays a share of the tax levy equal to its share of the total town value. The calculation for the Town of Concord for FY2012 is:

$69,122,996 / $5,090,058,629 = .01358

or $13.58 per thousand dollars of assessed valuation

Property taxes are billed quarterly. For FY2012 the first two tax payments were due August 1 and November 1, 2011. These were estimated based on the previous year's taxes plus 2.5%. In November the Board of Selectmen voted a "residential factor" of 1.00, thereby setting the FY12 tax rate at a Uniform Tax Rate, which has been their practice for the past 15 years. The third and fourth quarter tax payments are due on February 1, 2012 and May 1, 2012, based on the total annual taxes minus the total of the first two estimated payments.

Motor Vehicle Excise Tax

The Assessing Division is responsible for committing the Motor Vehicle Excise Taxes to the Town Collector. The tax is calculated by the Registry of Motor Vehicles and is based on the manufacturer's list price multiplied by a yearly discount. The yearly discount schedule is as follows:

- 50% the year preceding the designated year of manufacture
- 90% the year of manufacture
- 60% the second year of manufacture
- 40% the third year of manufacture
- 25% the fourth year of manufacture
- 10% the fifth and all succeeding years of manufacture

Once the value of the vehicle is determined, an excise tax is calculated at the rate of $25.00 per thousand. The tax is adjusted by the number of months the vehicle is on the road. Abatements are issued when vehicles are sold or disposed of, subject to a minimum bill of $5.00.

The Assessing Division committed the following excise tax amounts to the collector during Fiscal Year 2010:

FISCAL YEAR 2011 MOTOR VEHICLE COMMITMENTS

Tax Year	*# of Commitments*	*# of Bills*	*Amount Committed*	*Amount Abated*
2008				1,791.76
2009	4	14	1,748.02	2,752.19
2010	7	1,773	281,534.12	25,922.48
2011	4	14,521	2,105,957.84	20,745.99
Totals	15	16,922	$2,389,239.98	$51,212.42

The total amount of motor vehicle excise tax raised in Fiscal Year 2011, net of refunds, was $2,280,635, 3.7% higher than the prior year but still 7% below the peak year of FY06.

Accounting Division

Gail Henry, Town Accountant

The Accounting Division is responsible for maintaining the financial records of the Town, preparing periodic and annual financial statements, the preparation of the weekly disbursement warrant for approval, maintaining budgetary records, monitoring and maintaining records of all contracts and grants, ensuring that statutory reports are in compliance with standards set by the State and by the Government Accounting Standards Board and the management of the annual audit. In addition, this Division handles the billing of the Town's 5,500 water/sewer accounts and 7,600 electric accounts for the Town's utilities. The Town Accountant manages all State and Federal grant reporting and maintains all official contract and grant records.

During the fiscal year ended June 30, 2011, the Division issued 1,850 monthly water/sewer bills, 31,732 bimonthly water/sewer bills, 5,764 monthly electric bills, 43,137 bimonthly electric bills and 8,157 vendor checks.

On July 1, 2010 the live implementation of the new General Ledger financial software occurred. Accounts payable, purchase orders and financial reporting were fully implemented. Treasury operations commenced on the new system on October 1, 2010. In November 2010 the conversion of motor vehicle excise data began and the first commitment of calendar year 2011 motor vehicle excise bills (more than 13,000 bills) were issued in early 2011 from the new software. The conversion of real estate and personal property data began during the summer of 2011 with live implementation for the quarterly property tax billing scheduled for March 2012.

FINANCIAL RESULTS FROM OPERATIONS OF MUNICIPAL ENTERPRISES

Year ended 6/30/11, Electric year ended 12/31/10

	Electric Fund	Water Fund	Sewer Fund	Beede Center
Operating Revenues	$28,048,826	$4,374,329	$2,648,063	$2,391,610
Operating Expenses	26,577,575	2,620,941	2,922,817	2,164,331
Operating Income	$1,471,251	$1,753,388	$(274,754)	$227,279
Non-operating Income (Expense)	(253,475)	(115,482)	(174,367)	7,510
Transfers To Other Funds:	(380,000)	(533,538)	(182,746)	(12,517)
Change in net assets	$837,776	$1,084,368	$(631,867)	$222,272
Net Assets at Beginning of Year	$38,445,909	$17,958,200	$17,706,181	$10,844,150
Net Assets at End of Year	$40,283,685	$19,042,568	$17,074,314	$11,066,422

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
CHANGE IN FUND BALANCE
YEAR ENDING JUNE 30, 2011

Revenues:	
Property Taxes	$66,132,882
Excise Taxes	2,774,714
Penalties, interest and other taxes	418,759
Departmental	1,441,518
Licenses and permits	909,565
Fines and forfeitures	141,189
Intergovernmental	8,123,125
Investment income	397,215
Other	86,611
Total Revenues:	$80,425,578
Expenditures:	
General Government	$4,532,641
Public Safety	7,634,264
Education	47,956,911
Public Works	3,842,506
Snow and Ice	652,838
Health and Human Services	393,815
Culture and recreation	1,972,985
Employee benefits	8,769,360
Debt Service	7,852,961
Intergovernmental	423,065
Total Expenditures	$84,031,346
Excess (deficiency) of revenues over expenditures	$(3,605,768)
Operating Transfers in (out) - net	$1,715,789
Change in fund balance	$(1,889,979)
Fund Balance Beginning (restated)*	$26,223,335
Fund Balance Ending	$24,333,356

*The Beginning Fund Balance is restated pursuant to the implementation of GASB Statement #54, as shown below:

General Fund Balance, June 30, 2010 as originally reported	$20,841,051
Reclassify from Special Revenue Funds –	
• Elementary School Debt Stabilization Fund	$2,787,304
• CPS Capital Needs Stabilization Fund	541,499
• Other Stabilization Funds	2,258
• Insurance Reserve Fund	2,051,223
Restated General Fund balance, June 30, 2010	$26,223,335

General Fund Budget — All Accounts FY2008–FY2012(Adopted)

Line #		FY08 Budget	FY09 Budget	FY10 Budget	FY11 Budget	FY12 Adopted	Percent Change	Percent of Total
	Town Government							
1	Personal services	$ 11,876,664	$ 12,390,155	$ 12,713,627	$ 12,974,546	$ 13,599,845	4.82%	16.97%
2	O & M	2,940,310	3,108,858	3,112,886	2,836,967	2,914,168	2.72%	3.64%
3	Capital outlay	1,356,000	1,466,000	1,300,500	1,315,500	1,385,000	5.28%	1.73%
4	Reserve Fund	225,000	225,000	225,000	225,000	225,000	0.00%	0.28%
5	**Total**	$ 16,397,974	$ 17,190,013	$ 17,352,013	$ 17,352,013	$ 18,124,013	4.45%	22.62%
6	**Concord Public Schools**	$ 26,423,840	$ 27,206,200	$ 27,699,200	$ 27,699,200	$ 28,474,200	2.80%	35.54%
7	**Concord-Carlisle RSD**	$ 12,191,417	$ 12,803,885	$ 13,442,936	$ 14,006,221	$ 14,766,221	5.43%	18.43%
8	**Total Operating Budgets**	$ 55,013,231	$ 57,200,098	$ 58,494,149	$ 59,057,434	$ 61,364,434	3.91%	76.59%
9	Group Insurance	$ 3,600,000	$ 3,845,000	$ 4,152,600	$ 4,465,000	$ 4,650,000	4.14%	5.80%
9a	OPEB Trust					150,000		
10	Retirement	2,380,000	2,450,000	2,500,000	2,750,000	2,860,000	4.00%	3.57%
11	Debt Service	2,909,750	3,100,000	3,150,000	3,175,000	3,275,000	3.15%	4.09%
12	Social Security/Medicare	522,000	510,000	545,000	580,000	610,000	5.17%	0.76%
13	Other Fixed & Mandated	425,000	425,000	400,000	375,000	375,000	0.00%	0.47%
14	**subtotal**	$ 9,836,750	$ 10,330,000	$ 10,747,600	$ 11,345,000	$ 11,920,000	5.07%	14.88%
15	Minuteman Voc Tech	$ 604,702	$ 486,660	$ 637,601	$ 590,682	$ 531,008	-10.10%	0.66%
16	High School Debt Exclusion	476,557	684,143	539,239	582,444	322,941	-44.55%	0.40%
17	Town Debt Exclusion	2,550,432	3,247,193	3,973,397	4,864,782	4,874,334	0.20%	6.08%
		$ 3,631,691	$ 4,417,996	$ 5,150,237	$ 6,037,908	$ 5,728,283	-5.13%	7.15%
	Free Cash appropriations				34,430			
18	**TOWN MEETING VOTE**	$ 68,481,672	$ 71,948,094	$ 74,391,986	$ 76,474,772	$ 79,012,717	3.32%	98.62%
19	State assessments	$ 367,696	$ 382,563	$ 389,372	$ 441,741	$ 446,473	1.07%	0.56%
20	Snow/Ice & other deficits	-	358,915	239,730	99,199	157,838	59.11%	0.20%
21	Overlay	588,461	523,555	506,857	545,082	500,183	-8.24%	0.62%
22	**subtotal**	$ 956,157	$ 1,265,033	$ 1,135,959	$ 1,086,022	$ 1,104,494	1.70%	1.38%
23	**TOTAL BUDGET PLAN**	$ 69,437,829	$ 73,213,127	$ 75,527,945	$ 77,560,794	$ 80,117,211	3.30%	

"Concord-Carlisle RSD" (line 7) is Concord's share of the assessable portion of the High School budget.

"Other Fixed & Mandated" (line 13) includes: Property & Liability Insurance, Unemployment and Worker's Compensation.

Financing the Budget Plan

Line #		FY08 Budget	FY09 Budget	FY10 Budget	FY11 Budget	FY12 Adopted	Percent Change	Percent of Total
24	State aid	$ 4,234,876	$ 4,477,986	$ 3,808,876	$ 3,657,671	$ 3,580,402	-2.11%	4.47%
25	Motor vehicle excise tax	2,300,000	2,150,000	2,050,000	2,100,000	2,150,000	2.38%	2.68%
26	Investment earnings	1,000,000	750,000	270,000	300,000	175,000	-41.67%	0.22%
27	Other local revenue	2,116,500	2,246,500	2,206,500	2,511,500	2,731,400	8.76%	3.41%
28	Appropriations financed from:							
29	Debt Stabilization Fund				1,000,000	700,000	-30.00%	0.87%
30	Free Cash				34,430			
31	Transfers to General Fund:							
32	From CMLP (Light Fund)	340,000	340,000	355,000	380,000	380,000	0.00%	0.47%
33	Thoreau School MSBA grant				431,796	427,412	-1.02%	0.53%
34	"Free cash" transfer	500,000	600,000	1,040,000	600,000	850,000	41.67%	1.06%
35	**Subtotal**	$ 10,491,376	$ 10,564,486	$ 9,730,376	$ 11,015,397	$ 10,994,214	-0.19%	13.72%
	Property Tax:							
36	Property tax base	$ 54,550,950	$ 57,769,554	$ 60,216,052	$ 61,712,667	$ 64,189,546	4.01%	
37	Override voted							
38	New growth	1,368,514	947,751	1,068,881	817,300	863,588	5.66%	
39	**Total within the Levy Limit**	$ 55,919,464	$ 58,717,305	$ 61,284,933	$ 62,529,967	$ 65,053,134	4.04%	81.20%
40	Debt exclusion levy	3,026,989	3,931,336	4,512,636	4,015,430	4,069,863	1.36%	5.08%
41	**Total property tax**	$ 58,946,453	$ 62,648,641	$ 65,797,569	$ 66,545,397	$ 69,122,997	3.87%	86.28%
	TOTAL RESOURCES	$ 69,437,829	$ 73,213,127	$ 75,527,945	$ 77,560,794	$ 80,117,211	3.30%	

"Debt exclusion levy" (line 40) is the sum of "High School Debt Exclusion" and "Town Debt Exclusion" (lines 16-17) less "Debt Stabilization Fund" (line 29) and "Thoreau School MSBA grant" (line 33).

FY 2011 Transactions and Changes in Fund Balances

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
Fund 10	**Community Preservation Fund**	1,438,104.01			1,106,325.45	681,320.00	1,863,109.46
Fund 15	**Parking**	286,206.52		56,763.00	316,327.75	216,837.86	328,933.41
Fund 16	**Cemetery**	303,421.33		144,374.51	130,609.02	0.00	289,655.84
Fund 18	**Reserved for Appropriation**						
000-000-610	Dog Fund	975.57					975.57
610-610-611	State aid to Libraries	17,399.76		14,000.00	11,101.38		14,501.14
000-000-612	Dog innoculation fees	9,796.10		366.90			9,429.20
124-123-302	Sale of Real Estate	0.00					0.00
124-123-303	Sale of CPS Land Art 32ATM06	0.00					0.00
455-455-660	Title 5 C	27,800.00			2,993.55		30,793.55
455-455-667	Title 5 A WPAT Betterments	137,300.92			4,707.80	10,614.98	131,393.74
455-455-671	Title 5 B WPAT Betterments	436,001.59			104,086.86	70,317.00	469,771.45
455-455-763	MWPAT Title 5 C Betterments	(8,800.00)			77,500.00	95,705.00	(27,005.00)
455-455-916	WPAT Title 5 Loan	18,430.11				18,430.11	0.00
	Subtotal Fund 18	638,904.05	0.00	14,366.90	200,389.59	195,067.09	629,859.65
Fund 19	**53G Review Fund**	4,522.76			5,239.61	6,464.52	3,297.85
Fund 20	**Other Special Revenue**	155,397.70			84,979.17	141,608.95	98,767.92
Fund 22	**School Lunch**	337,452.04			492,948.49	598,062.16	232,338.37
Fund 23	**Gifts**						
	Town Manager						
122-123-210	Beharrel St Traffic Study	0.00			8,500.00	3,745.30	4,754.70
122-123-305	Public Safety Middlesex School	5,200.00			0.00	0.00	5,200.00
122-123-319	San Marcos Sister City	1,473.46			495.00		1,968.46
122-123-320	Saint Mande Sister City	317.20				0.00	317.20
122-123-617	Energy Efficiency Improvements	0.00			0.00	0.00	0.00
122-123-621	Rogers Land Purchase	0.00			240,000.00	240,000.00	0.00
122-123-637	Junction Park	50.00			0.00	0.00	50.00
122-123-690	Gen Town Purposes	0.00				0.00	0.00
122-123-691	Selectmen's Budget Reduction	1,300.00			0.00	0.00	1,300.00
122-123-768	Selectmen's Gift	1,091.96			0.00	0.00	1,091.96
122-123-808	Nanae Sister City	3,161.73			2,500.00	2,313.05	3,348.68
122-123-852	Youth Coordinator	0.00			14,975.00	12,517.12	2,457.88
122-123-874	Colonial Inn	3,910.00			0.00	0.00	3,910.00
122-123-879	Plantings	500.00			500.00	403.56	596.44
122-123-892	Hanscom Legal Fund	250.00			0.00	0.00	250.00
122-123-943	Community Service Coor	0.00			22,475.10	22,044.77	430.33
124-124-925	Vistors Center	14,975.00			1,250.00		16,225.00
	Finance Department						
131-131-613	Finance Committee	62.91			0.00	0.00	62.91
133-133-603	Memories of Antietam	250.00			774.68	774.68	250.00
133-145-616	Concord Medal	26.26			0.00	0.00	26.26
133-145-622	Emerson Annex	1,850.24			0.00	0.00	1,850.24

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
Fund 10	**Community Preservation Fund**	1,438,104.01			1,106,325.45	681,320.00	1,863,109.46
Fund 15	**Parking**	286,206.52		56,763.00	316,327.75	216,837.86	328,933.41
Fund 16	**Cemetery**	303,421.33		144,374.51	130,609.02	0.00	289,655.84
Fund 18	**Reserved for Appropriation**						
000-000-610	Dog Fund	975.57					975.57
610-610-611	State aid to Libraries	17,399.76		14,000.00	11,101.38		14,501.14
000-000-612	Dog innoculation fees	9,796.10		366.90			9,429.20
124-123-302	Sale of Real Estate	0.00					0.00
124-123-303	Sale of CPS Land Art 32ATM06	0.00					0.00
455-455-660	Title 5 C	27,800.00			2,993.55		30,793.55
455-455-667	Title 5 A WPAT Betterments	137,300.92			4,707.80	10,614.98	131,393.74
455-455-671	Title 5 B WPAT Betterments	436,001.59			104,086.86	70,317.00	469,771.45
455-455-763	MWPAT Title 5 C Betterments	(8,800.00)			77,500.00	95,705.00	(27,005.00)
455-455-916	WPAT Title 5 Loan	18,430.11				18,430.11	0.00
	Subtotal Fund 18	638,904.05	0.00	14,366.90	200,389.59	195,067.09	629,859.65
Fund 19	**53G Review Fund**	4,522.76			5,239.61	6,464.52	3,297.85
Fund 20	**Other Special Revenue**	155,397.70			84,979.17	141,608.95	98,767.92
Fund 22	**School Lunch**	337,452.04			492,948.49	598,062.16	232,338.37
Fund 23	**Gifts**						
	Town Manager						
122-123-210	Beharrel St Traffic Study	0.00			8,500.00	3,745.30	4,754.70
122-123-305	Public Safety Middlesex School	5,200.00			0.00	0.00	5,200.00
122-123-319	San Marcos Sister City	1,473.46			495.00		1,968.46
122-123-320	Saint Mande Sister City	317.20				0.00	317.20
122-123-617	Energy Efficiency Improvements	0.00			0.00	0.00	0.00
122-123-621	Rogers Land Purchase	0.00			240,000.00	240,000.00	0.00
122-123-637	Junction Park	50.00			0.00	0.00	50.00
122-123-690	Gen Town Purposes	0.00				0.00	0.00
122-123-691	Selectmen's Budget Reduction	1,300.00			0.00	0.00	1,300.00
122-123-768	Selectmen's Gift	1,091.96			0.00	0.00	1,091.96
122-123-808	Nanae Sister City	3,161.73			2,500.00	2,313.05	3,348.68
122-123-852	Youth Coordinator	0.00			14,975.00	12,517.12	2,457.88
122-123-874	Colonial Inn	3,910.00			0.00	0.00	3,910.00
122-123-879	Plantings	500.00			500.00	403.56	596.44
122-123-892	Hanscom Legal Fund	250.00			0.00	0.00	250.00
122-123-943	Community Service Coor	0.00			22,475.10	22,044.77	430.33
124-124-925	Vistors Center	14,975.00			1,250.00		16,225.00
	Finance Department						
131-131-613	Finance Committee	62.91			0.00	0.00	62.91
133-133-603	Memories of Antietam	250.00			774.68	774.68	250.00
133-145-616	Concord Medal	26.26			0.00	0.00	26.26
133-145-622	Emerson Annex	1,850.24			0.00	0.00	1,850.24

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
133-145-789	Melvin Memorial	51,143.27			0.00	0.00	51,143.27
133-145-813	Hapgood Wright/Melvin Mem.	52,512.45			0.00	0.00	52,512.45
133-145-875	Celebration Year 2000	6,319.19			0.00	0.00	6,319.19
133-145-919	Fireworks Gift	1,069.23			0.00	0.00	1,069.23
	Planning & Land Management Department						
180-171-400	Tree Restorative School	50.00			0.00	0.00	50.00
180-171-563	Bruce Freeman Rail Trail	400.00			0.00	0.00	400.00
180-171-606	Colonel Barrett/ Nat. Resources	402.01			0.00	0.00	402.01
180-171-607	Wildlife Passages Task force	5,552.88					5,552.88
180-171-615	Hanscom Gift Account	464.00					464.00
180-171-627	Community Gardens	5,282.92			2,102.00	1,697.81	5,687.11
180-171-674	Memorial Tree	114.00					114.00
180-171-753	Mill Brook Task Force	0.00					0.00
180-171-754	Garden Club	1,267.02			400.00	638.76	1,028.26
180-171-790	Arena Farm	395.00					395.00
180-171-810	Hapgood Wright/Open Space Guide	532.46					532.46
180-171-880	Agriculture Committee	2,715.70			40.00	439.76	2,315.94
180-171-893	Conservation Land Management	84,200.98			0.00	0.00	84,200.98
180-171-911	West Concord Street Trees	72.76			0.00	0.00	72.76
180-171-915	Conservation Land Trail Guide	10.42			1,200.00	1,000.00	210.42
180-171-953	Warner's Pond	6,858.50			4,764.00	0.00	11,622.50
180-171-962	Landscape Impr-Heywood Meadow	90.73			0.00	0.00	90.73
180-171-965	Heywood Meadow Restoration Fnd	4,997.30			0.00	0.00	4,997.30
180-171-966	Mattison Field Gift	25.00			0.00	0.00	25.00
180-171-974	Conservation & Wetland Protection	2,730.00			100.00	560.00	2,270.00
180-171-975	Conservation Crew Assistants	3,137.50			0.00	0.00	3,137.50
180-175-173	Community Preservation Committee	311.51			0.00	0.00	311.51
180-175-583	Rideout Playground Path	10,000.00			0.00	0.00	10,000.00
180-175-773	Monument Farm subdivision	4,556.00			0.00	0.00	4,556.00
180-175-894	Transportation Demand Prog	10,000.00			0.00	0.00	10,000.00
180-175-961	Academic Support Services	851.93			0.00	0.00	851.93
	Police Department						
210-210-150	CPD Community Svs, Gift Fund	741.20			200.00	880.07	61.13
210-210-579	Police Department	689.35			250.00	0.00	939.35
210-210-633	Crime Prevention	74.99			0.00	0.00	74.99
210-210-912	K9 Police	2,342.20			500.00	55.90	2,786.30
210-210-917	CCDVCAT Police Gift	9.72			0.00	0.00	9.72
	Fire Department						
220-220-614	Fire Department	26,272.16			25,266.00	12,745.99	38,792.17
220-220-819	Fire S.A.F.E. Program	5,030.00			2,500.00	0.00	7,530.00
220-220-827	Local Emergency Plan	6,880.43			0.00	0.00	6,880.43

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
	Concord Public Schools						
300-300-327	Exxon Ed Alliance Program	750.00			0.00	0.00	750.00
300-300-328	Tapestry Program	9,900.00			0.00	9,900.00	0.00
300-300-619	Boston Univ. Proposals	21,945.06			8,000.00	3,298.75	26,646.31
300-300-645	Willard PTG	237.67			899.50	710.02	427.15
300-300-657	Middle School PTG	8,368.70			27,790.00	36,158.70	0.00
300-300-658	Music Program	10,468.27			0.00	543.13	9,925.14
300-300-659	Alcott Parents	674.38			12,275.46	5,586.21	7,363.63
300-300-661	Public Schools	41,383.63			34,691.00	30,580.31	45,494.32
300-300-749	Thoreau PTG	61.15			8,915.54	4,865.05	4,111.64
300-300-944	Concord Comm Chest	0.00			9,000.00	8,650.00	350.00
	Public Works Department						
410-410-209	Willard Water Fill Station	0.00			2,500.00		2,500.00
410-410-759	Memorial Tree	1,765.00			500.00	500.00	1,765.00
410-411-731	Church St Parking Lot	68,000.00			0.00	0.00	68,000.00
410-411-954	Baker Ave Extension Gift	66,881.78			0.00	0.00	66,881.78
410-490-208	Ripley Baseball Field	0.00			2,650.00	2,650.00	0.00
410-490-321	Garden Club	0.00			600.00	0.00	600.00
410-490-509	W. Concord Beautification	0.25			1,140.00	1,140.00	0.25
410-490-741	Garden Club - Main St Project	0.00			0.00	0.00	0.00
410-490-743	FCCF Field Maintenance	11,453.11			50,000.00	46,440.60	15,012.51
410-491-896	Cemetery Trees	392.00			0.00	0.00	392.00
414-414-846	Sidewalk Fund	424.87			0.00	424.87	0.00
429-429-313	Middlesex School Sidewalk	0.00			145,000.00	134,726.01	10,273.99
433-433-898	Drop Off Day	0.00			500.00	500.00	0.00
	Board of Health						
180-510-758	Board of Health	266.38			136.00	0.00	402.38
	Council on Aging						
541-541-329	COA Van Drivers	22,536.25			0.00	8,227.36	14,308.89
541-541-586	Mental Health Worker	2,168.75			9,600.00	8,800.00	2,968.75
541-541-623	Council on Aging	34,573.55			8,607.72	5,606.24	37,575.03
541-541-680	COA Outreach Worker	0.00			7,200.00	2,131.26	5,068.74
541-541-742	H.E.A.L. Gift	349.59			0.00	0.00	349.59
541-541-944	COA Volunteer Coordinator	1,652.73			5,000.00	6,652.73	0.00
541-541-952	COA Programs Gift	2,176.86			363.90	0.00	2,540.76
541-541-963	COA Van Repairs Gift	86.63			0.00	0.00	86.63
	Veterans Services						
543-544-648	Veterans Gifts	12,289.48			1,025.00	2,099.13	11,215.35
	Harvey Wheeler Community Center						
546-546-618	HWCC Building Fund	4,537.93			0.00	0.00	4,537.93
	Recreation						
630-630-295	Skate Park	14,600.00			0.00	0.00	14,600.00

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
630-630-300	Friends of CC Playing Fields	4,722.88			0.00	156.02	4,566.86
630-630-301	Alcott Baseball Field	10,000.00			0.00	0.00	10,000.00
630-630-604	Sarah Rood memorial	92.00			0.00	0.00	92.00
630-630-750	Elsie Kennedy scholarship	250.00			0.00	0.00	250.00
630-630-777	J. Cushing - soccer	18.32			0.00	0.00	18.32
630-630-994	Playing Field Study Gift	260.39			0.00	0.00	260.39
630-632-099	Golf Tournament	18,150.00			30,800.00	34,497.75	14,452.25
630-632-923	Summer Camp Scholarship	0.00		0.00	0.00	0.00	0.00
	Beede Swim & Fitness Center						
650-650-304	Beede General Purpose	500.00			0.00	0.00	500.00
650-650-620	Beede Belknap Senior Program	20,000.00		20,000.00	0.00	0.00	0.00
650-650-778	Beede Pool	60,002.85			1,041.83	0.00	61,044.68
	Historical Commission						
691-000-656	Historical Commission Gifts	975.02			0.00		975.02
	Ceremonies & Celebrations Committee						
692-692-608	375th Birthday	34,724.97			77,622.23	83,864.63	28,482.57
692-692-646	Ceremonies & Celebrations	1,000.00				0.00	1,000.00
692-692-823	WWII Memorial	315.00				0.00	315.00
	Sawyer Trust						
950-950-687	Sawyer Trust	26,082.40			491,282.00	352,462.45	164,901.95
	Subtotal Fund 23	847,559.42	0.00	20,000.00	1,265,931.96	1,090,987.99	1,002,503.39
Fund 24	**Recreation**	211,276.39	6,004.22	44,558.00	1,542,843.45	1,454,277.63	261,288.43
Fund 25	**Revolving Funds**						
	Town Manager						
122-123-624	Harrington House	59,981.61			6,600.00	1,278.65	65,302.96
	Finance Department						
133-145-628	Insurance reimbursement	0.00			46,769.21	42,221.61	4,547.60
133-145-647	Safety Code Enforcement	500.00					500.00
133-145-675	Insurance Reserve	2,051,223.01	118,541.21	700,000.00	0.00	0.00	1,469,764.22
133-145-697	Surplus equipment	46,065.77					46,065.77
	Planning & Land Management						
180-171-634	Conservation Fund	80,084.51			15,874.89	7,554.00	88,405.40
180-175-901	Performance Bond Default - Concord Homes	23,233.49					23,233.49
	Concord Public Schools						
300-300-626	School Lost Books	11,428.78			899.17	1,429.47	10,898.48
300-300-630	School Athletics Fund	18,232.65			9,800.00	27,286.71	745.94
300-300-895	School Extra Curricular Activity	1,000.00					1,000.00
	Public Works Department						
429-429-744	Road Repair Fund	87,924.21	16,839.70		18,938.15	61,522.76	62,179.30
	Subtotal Fund 25	2,379,674.03	135,380.91	700,000.00	98,881.42	141,293.20	1,772,643.16
Fund 26	**Land Acquisition Fund**	36,057.24	0.00		124.25	22,608.72	13,572.77

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
Fund 27	**Federal Grants**						
	Police Department						
210-210-156	Violence against Women	0.00			6,465.82	6,465.82	0.00
210-210-582	Grant for Arrest Policies	0.00			0.00	0.00	0.00
210-210-650	Speed Watch Grant	0.00					0.00
210-210-788	Bullet Proof Vests	0.00					0.00
210-210-996	Traffic Safety Improvement Grant	0.00					0.00
	Fire Department						
220-220-723	FY07 Safer Grant	0.00			37,260.00	37,260.00	0.00
220-220-726	FY08 Firefighter Wellness	0.00					0.00
220-220-736	Ambulance Task Force	401.00			0.00	0.00	401.00
	Concord Public Schools						
300-300-152	ARRA SFSF Stabilization	0.00			3,558.00		3,558.00
300-300-544	Title I	9,773.80			88,646.00	97,651.80	768.00
300-300-545	SPED 94-142	6,131.00			461,104.00	455,381.00	11,854.00
300-300-546	Title II	714.00			43,342.00	43,340.00	716.00
300-300-547	Title V	0.00					0.00
300-300-548	Title II Ed Tech	0.00					0.00
300-300-549	Sped Prgm Improvement	0.00					0.00
300-300-551	Title IV Drug Free School	0.00			1,982.00	1,982.00	0.00
300-300-557	Sped Early Childhood	0.00			14,055.00	14,055.00	0.00
300-300-558	Ed Jobs	0.00			157,941.00	146,634.00	11,307.00
300-300-748	ARRA Idea	1,379.00			281,092.00	281,259.44	1,211.56
300-300-752	ARRA SPED Early Childhood	178.60			10,958.00	11,136.60	0.00
	Public Works Department						
410-422-554	FEMA Spring Floods	0.00			4,333.88	4,333.88	0.00
410-414-554	FEMA Spring Floods	0.00			896.16		896.16
410-416-554	FEMA Spring Floods	0.00			31,854.53	5,956.28	25,898.25
423-423-555	FEMA January Snow Storm	0.00			69,178.85	69,178.85	0.00
433-433-154	Medicine Collection	0.00			2,000.00	1,226.90	773.10
	Concord Municipal Light Plant						
460-460-162	ARRA Willard Solar Panel	75,000.00			75,000.00	150,000.00	0.00
	Subtotal Fund 27	93,577.40	0.00	0.00	1,289,667.24	1,325,861.57	57,383.07
Fund 28	**State Grants**						
	Finance Department						
133-145-625	Arts Lottery	2,400.45			3,880.08	1,775.00	4,505.53
	Planning and Land Management						
180-175-609	MAPC Bike Parking	0.00			8,870.37	8,870.37	0.00
180-175-666	Massport Intern	0.00			2,800.00	680.00	2,120.00
180-175-821	Smart Growth	0.00					0.00
180-171-757	Greenway	0.00					0.00
180-171-587	MBTA West Concord Depot	0.00					0.00

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
180-171-1012	Rec Trails Grant Thoreau Amble	0.00					0.00
180-510-161	BOH MAPC	0.00			3,352.50	2,448.24	904.26
180-510-650	Region 4A Emergency Preparedness	0.00					0.00
	Police Department						
210-210-709	Substance Abuse	0.00					0.00
210-210-720	SETB 911 Training	0.00			6,896.00	6,896.00	0.00
210-210-745	FY09 State 911 Support	0.00			45,036.00	45,036.00	0.00
210-210-751	PED-Bike Safety	0.00					0.00
210-210-767	Dare Grant 2002	0.00					0.00
210-210-729	Child Passenger Safety Equip	0.00					0.00
210-210-749	911 Support	0.00					0.00
210-210-788	Bullet Proof Vests	0.00					0.00
210-210-921	NEMLEC Stars Program	0.00					0.00
210-210-957	Community Policing	0.00					0.00
210-210-996	Traffic Safety Enforcement	0.00			3,071.76	3,071.76	0.00
	Fire Department						
220-220-153	EMPG	2,500.00					2,500.00
220-220-510	HMEP Fire Grant	0.00					0.00
220-220-512	Local Prepareness	0.00					0.00
220-220-516	Mass Decontamination	1,203.25			2,500.00		3,703.25
220-220-518	Weapons of Mass Destruction	0.00					0.00
220-220-521	MEMA	0.00					0.00
220-220-584	Firefighting Equipment	3,957.80					3,957.80
220-220-714	Fire Safety Equipment	0.00					0.00
220-220-770	Fire Fighters Equipment	0.00					0.00
220-220-819	Fire Safety Awareness	6,139.35			5,415.00	2,867.57	8,686.78
220-220-1014	Bioterrorism Preparedness	2,000.00					2,000.00
	Public Works Department						
410-411-666	Massport Intern	0.00					0.00
433-433-605	DEP Materials Recovery	0.00			1,239.00	1,239.00	0.00
433-433-826	Curbside Recycling	1,109.42				1,109.42	0.00
433-433-1024	MA DEP TAG	0.00					0.00
450-450-141	Water Conservation	0.00					0.00
450-450-716	Community Conservation Challenge	0.00					0.00
450-450-722	Water Conservation marketing	0.00					0.00
450-450-747	Water Conservation	2,324.43			9,399.85	11,724.28	0.00
450-450-757	Warer Conservation	0.00			3,783.36	949.18	2,834.18
455-455-916	Water Pollution Abatement Trust	1,442.19					1,442.19
	Council on Aging						
541-541-724	Service Incentive	0.00					0.00
541-541-733	COA Formula Grant	0.75			25,207.00	25,207.75	0.00

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
	Library						
610-610-155	Reader's Advisory	0.00			10,000.00	7,835.71	2,164.29
610-610-668	LEPC Grant	1,801.00					1,801.00
610-610-715	Library Non-resident Circulation	25,860.50			10,973.24	1,438.74	35,395.00
610-610-717	Community Languages	0.00					0.00
	Concord Public Schools						
300-300-152	SFSF	0.00					0.00
300-300-536	Metco	8,924.81			476,855.00	483,530.04	2,249.77
300-300-538	DOE Circuit Breaker	302,147.00			308,085.00	302,147.00	308,085.00
300-300-556	Children's Trust	1,400.00				1,400.00	0.00
300-300-601	Big Yellow Bus	26.00					26.00
300-300-602	Willard Stars Residency Cultural	0.00			4,400.00	4,400.00	0.00
300-300-748	FY10 IDEA	0.00					0.00
	Subtotal Fund 28	363,236.95	0.00	0.00	931,764.16	912,626.06	382,375.05
Fund 29	**Highway Fund**	0.00			363,852.17	363,852.17	0.00
Fund 30 -32	**Capital Projects**						
631-631-203	Hunt Gym, Art 29,05	830.61					830.61
410-411-298	Art 27,07 Warner's Pond Dam	0.00					0.00
630-630-300	Art 30, 07 Playing Fields	50,625.30				49,150.30	1,475.00
122-123-326	Art 39, 10 Land Acquisition	0.00			725,000.00	725,000.00	0.00
122-123-340	Art 42, 11 Land Purchase	0.00	210,000.00			210,000.00	0.00
300-300-453	Thoreau Schl art 27,04	3,055.16					3,055.16
410-411-457	Warner Pond, Art 53,04	270.30				270.30	0.00
300-300-309	Art 25-08 CPS Building Improvements	227,344.81				227,344.81	0.00
300-300-528	Ripley Roof Art 58, 2003	12,144.60					12,144.60
300-300-531	Middle School Reno Art 57,03	43,272.01					43,272.01
300-559/567	Alcott Schl phase II	2,818.66					2,818.66
410-411-593	Art 39, 06 Mill Dam Culvert	17,347.20				155.34	17,191.86
300-300-594	Art 40,06 Thoreau HVAC	3,044.16					3,044.16
32-0-0-663	Thoreau Birthplace Art 35, 1997	4,873.39					4,873.39
215-215-679	Art 51, 06 Police/Fire Station Renovations	54,396.31		100,000.00	100,000.00	27,818.30	26,578.01
220-220-317	Art 45, 09 Police/Fire Station Renovations	900,000.00		900,000.00	900,000.00	898,720.93	1,279.07
220-220-325	Art 30, 10 Ambulance Replacement	0.00			200,000.00	179,558.23	20,441.77
300-300-695	Art 5 STM08 Willard Construction	(150,685.75)		200,000.00	375,000.00	22,856.01	1,458.24
000-000-703	Department Equipment Art 11/89	8,409.80					8,409.80
000-000-795	Capital Equipment Article 13, 1986	5,468.48					5,468.48
220-220-818	Fire Dept Pumper Art 38, 97	1,100.00					1,100.00
410-411-1008	Art 29,06 Warner's Pond Dam	0.00					0.00
220-220-318	Art 46 , ATM09 Fire Engine	446,200.98				446,200.98	0.00
300-300-310	Art 11, 09 CPS Bldg Improvements	600,000.00				220,133.50	379,866.50
429-429-296	Art 24,07 2007 Road Improvements	7,126.55				7,123.52	3.03
429-429-307	Art 22,08 2008 Road Improvements	17,291.98				13,142.19	4,149.79

Acct. #	Fund	6/30/10 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/11 Balance
429-429-312	Art 29,09 2009 Roads Program	2,974.05				2,974.05	0.00
429-429-313	Art 31,09 Sidewalk Extention	226,963.60		250,000.00	250,000.00	135,017.05	91,946.55
429-429-314	Art 32, 09 Traffic Controls	7,500.00					7,500.00
429-429-315	Art 33, 09 Cambridge TPK Design	291,557.06				7,682.55	283,874.51
429-429-322	Art 22, 10 2010 Roads Program	0.00			700,000.00	648,113.63	51,886.37
631-631-202	Art 28,05 Emerson Courts	1.41					1.41
631-631-681	Art 29,05 Hunt Gym Roof	4,384.00					4,384.00
631-631-308	Art 24,08 Emerson Playground	1,444.55					1,444.55
	Subtotal Funds 30 - 32	2,789,759.22	210,000.00	1,450,000.00	3,250,000.00	3,821,261.69	978,497.53
Fund 63	**Solid Waste Fund**	109,322.35		114,931.00	1,061,740.41	912,822.07	143,309.69
Funds 81 thru 89							
	Trust and Agency						
80	CPS Technology Stabilization Fund	0.00	25,000.00		39.24		25,039.24
81-960-914-000	Group Insurance Trust	43,958.55			7,598,798.95	7,597,648.80	45,108.70
82-180-171-638	Shade Trees	1,841.61			13.41		1,855.02
82-300-300-629	Public Schools	12,940.46			733.84		13,674.30
82-300-300-636	Manual Traning	65,141.35			3,213.13		68,354.48
82-610-610-639	Library	34.62					34.62
82-630-632-967	Recreation summer Camp	3,504.72		6,004.22	2,499.50		(0.00)
82-210-210-635	Law Enforcement Trust	7,194.72			431.91		7,626.63
83	Stablization fund	2,257.27			3.48		2,260.75
84-911-911-000	Pension Reserve (market value)	4,261,982.97	363,022.00		949,076.03	12,816.75	5,561,264.25
85-300-300-0000	CPS Capital Needs Stabilization Fund	541,499.26	260,000.00		24,998.55		826,497.81
86	Elementary School Debt Stabilization Fund	2,787,303.51			68,094.83	1,000,000.00	1,855,398.34
87	OPEB Trust	480,680.00	1,363,192.00		137,772.07		1,981,644.07
88-000-000-825	Middle School Activity	87,471.54			146,769.64	134,627.63	99,613.55
89	Agency Accounts	(39,358.36)	310,617.67	264,497.09	0.00	0.00	6,762.22
	Sub-Total Fund Group #81-89	8,256,452.22	2,321,831.67	270,501.31	8,932,444.58	8,745,093.18	10,495,133.98
	TOTAL	18,250,923.63	2,673,216.80	2,815,494.72	21,074,068.72	20,630,044.86	18,552,669.57

Analysis of General Fund Appropriations — June 30, 2011

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
1. Town Meeting & Reports (113-000)									
Current:	Total		$77,800.00	($0.00)	$77,800.00		$62,032.95	$0.00	$15,767.05
2. Town Manager's Office (122)									
A. Town Manager (122-123)									
Current:			$286,423.00	$178,065.00	$464,488.00		$423,601.36	$40,400.00	$486.64
Prior:	Encumbrance	$90,472.48			$90,472.48		$41,776.85	$47,751.98	$943.65
B. Town-wide Building Maintenance (122-127)									
Current:			$150,000.00	$0.00	$150,000.00		$97,721.57	$52,278.43	$0.00
Prior:	Encumbrance	$17,883.64			$17,883.64		$0.00	$17,883.64	$0.00
C. Human Resources Admin (122-152)									
Current:			$152,539.00	$98,058.00	$250,597.00		$247,477.79	$3,000.00	$119.21
Prior:	Encumbrance	$42,701.81			$42,701.81		$6,210.29	$36,491.52	$0.00
Total - Town Manager's Office									
Current:			$588,962.00	$276,123.00	$865,085.00		$768,800.72	$95,678.43	$605.85
Prior:	Encumbrance	$151,057.93	$0.00	$0.00	$151,057.93	$0.00	$47,987.14	$102,127.14	$943.65
3. Selectmen Articles (124-000)									
Current:			$34,430.00	$0.00	$34,430.00		$0.00	$14,430.00	$20,000.00
Prior:		$2,920.00	$0.00	$0.00	$2,920.00		$0.00	$2,320.00	$600.00
4. Finance Committee (131-131)									
Current:	Expense		$3,100.00	$0.00	$3,100.00		$2,563.50	$0.00	$536.50
5. Finance Department (133)									
A. Finance Administration (133-133)									
Current:			$233,611.00	$152,402.00	$386,013.00		$333,023.63	$35,000.00	$17,989.37
Prior:	Encumbrance	$92,667.22	$0.00	$0.00	$92,667.22		$17,327.22	$75,340.00	$0.00
B. Town Accountant (133-135)									
Current:			$125,752.00	$126,211.00	$251,963.00		$246,946.38	$2,130.00	$2,886.62
Prior:	Encumbrance	$118,175.00	$0.00	$0.00	$118,175.00		$64,600.01	$53,574.99	$0.00
C. Assessors (133-141)									
Current:			$355,655.00	$6,212.00	$361,867.00		$282,659.73	$76,200.00	$3,007.27
Prior:	Encumbrance	$97,624.50	$0.00	$0.00	$97,624.50		$51,325.01	$42,550.49	$3,749.00
D. Treasurer-Collector (133-145)									
Current:			$239,952.00	$195,937.00	$435,889.00		$414,726.60	$10,000.00	$11,162.40
Prior:	Encumbrance	$43,201.70	$0.00	$0.00	$43,201.70		$21,627.95	$21,573.75	$0.00
E. Town Clerk (133-161)									
Current:			$196,497.00	$6,556.00	$203,053.00		$198,590.77	$3,500.00	$962.23
Prior:	Encumbrance	$1,598.10	$0.00	$0.00	$1,598.10		$1,100.00	$498.10	$0.00

Analysis of General Fund Appropriations — June 30, 2011 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
Total - Finance Department									
Current:			$1,151,467.00	$487,318.00	$1,638,785.00	$0.00	$1,475,947.11	$126,830.00	$36,007.89
Prior:	Encumbrance	$353,266.52	$0.00	$0.00	$353,266.52	$0.00	$155,980.19	$193,537.33	$3,749.00
6. Salary Reserve and Reserve Fund									
Current:	Salaries (148-000)		$225,000.00	$0.00	$225,000.00	$0.00	$0.00	$0.00	$225,000.00
	Expense (147-000)		$350,000.00	$0.00	$350,000.00	$320,328.40	$0.00	$18,724.00	$10,947.60
	Total		$575,000.00	$0.00	$575,000.00	$320,328.40	$0.00	$18,724.00	$235,947.60
Prior:	Encumbrance (salaries)	$30,000.00	$0.00	$0.00	$30,000.00		$0.00	$30,000.00	$0.00
7. Legal Services (151-151)									
Current:			$225,000.00	($0.00)	$225,000.00		$224,887.03	$0.00	$112.97
Prior	Encumbrance	$21,784.50	$0.00	$0.00	$21,784.50		$21,784.50	$0.00	$0.00
8. Information Systems (155-155)									
Current:			$357,089.00	$1,186.00	$358,275.00		$274,379.95	$83,895.05	$0.00
Prior:	Encumbrance	$221,087.27	$0.00	$0.00	$221,087.27		$101,801.96	$119,285.31	$0.00
9. Elections & Registrars (170)									
A. Elections (170-162)									
Current:			$33,524.00	($0.00)	$33,524.00		$30,191.32	$0.00	$3,332.68
Prior:	Encumbrance	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
B. Registrars (170-163)									
Current:			$8,328.00	$0.00	$8,328.00		$4,283.20	$1,684.00	$2,360.80
Prior:	Encumbrance	$2,092.00	$0.00	$0.00	$2,092.00		$2,092.00	$0.00	$0.00
Total - Elections and Registrars									
Current:		$0.00	$41,852.00	($0.00)	$41,852.00	$0.00	$34,474.52	$1,684.00	$5,693.48
Prior:	Encumbrance	$2,092.00	$0.00	$0.00	$2,092.00	$0.00	$2,092.00	$0.00	$0.00
10. Planning and Land Management Department (180)									
A. Natural Resources (180-171)									
Current:			$202,013.00	$43,610.00	$245,623.00		$220,624.46	$35,000.50	($10,001.96)
Prior:	Encumbrance	$60,939.50	$0.00	$0.00	$60,939.50		$13,894.70	$47,044.80	$0.00
B. Planning Admin (180-175)									
Current:			$230,669.00	$51,833.00	$282,502.00		$273,581.78	$8,910.08	$10.14
Prior:	Encumbrance	$40,358.81	$0.00	$0.00	$40,358.81		$26,191.74	$13,582.07	$585.00
C. Board of Appeals (180-176)									
Current:			$46,026.00	$898.00	$46,924.00		$45,934.33	$0.00	$989.67
Prior:	Encumbrance	$531.35	$0.00	$0.00	$531.35		$0.00	$0.00	$531.35
D. Inspections (180-241)									
Current:			$336,585.00	$6,531.00	$343,116.00		$342,501.49	$600.00	$14.51
Prior:	Encumbrance	$30,000.00	$0.00	$0.00	$30,000.00		$20,000.00	$10,000.00	$0.00

Analysis of General Fund Appropriations — June 30, 2011 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
E. Board of Health (180-510)									
Current:			$225,881.00	$50,598.00	$276,479.00		$221,539.99	$42,305.23	$12,633.78
Prior:	Encumbrance	$13,036.11	$0.00	$0.00	$13,036.11		$6,035.00	$2,301.11	$4,700.00
Total - Planning & Land Managemen									
Current:		$0.00	$1,041,174.00	$153,470.00	$1,194,644.00	$0.00	$1,104,182.05	$86,815.81	$3,646.14
Prior:	Encumbrance	$144,865.77	$0.00	$0.00	$144,865.77	$0.00	$66,121.44	$72,927.98	$5,816.35
11. Land Fund (188)									
Current:				$0.00	$0.00				$0.00
Prior:	Encumbrance	$9,999.00	$0.00	$0.00	$9,999.00		$8,471.00	$1,528.00	$0.00
12. Town House (192-192)									
Current:			$102,406.00	$18,240.00	$120,646.00		$98,969.89	$20,425.75	$1,250.36
Prior:	Encumbrance	$30,906.76	$0.00	$0.00	$30,906.76		$8,748.73	$22,158.03	$0.00
13. 141 Keyes Road (197-197)									
Current:			$62,488.00	$376.00	$62,864.00		$62,024.54	$0.00	$839.46
Prior:	Encumbrance	$12,534.99	$0.00	$0.00	$12,534.99		$12,394.79	$0.00	$140.20
14. Police (210-210)									
Current:			$3,702,146.00	$85,468.00	$3,787,614.00		$3,708,489.88	$72,248.43	$6,875.69
Prior:	Encumbrance	$93,410.66	$0.00	$0.00	$93,410.66		$74,032.53	$19,378.13	$0.00
15. Police & Fire Station (215-215)									
Current:			$200,072.00	$394.00	$200,466.00		$192,428.36	$8,025.00	$12.64
Prior:	Encumbrance	$48,276.07	$0.00	$0.00	$48,276.07		$28,694.79	$19,418.33	$162.95
16. Fire (220-220)									
Current:			$3,322,820.00	$121,506.40	$3,444,326.40		$3,404,795.13	$38,000.00	$1,531.27
Prior:	Encumbrance	$284,071.68	$0.00	$0.00	$284,071.68		$143,434.03	$139,244.55	$1,393.10
17. West Concord Fire Station (225-225)									
Current:			$40,443.00	$0.00	$40,443.00		$25,487.38	$14,500.00	$455.62
Prior:	Encumbrance	$30,121.90	$0.00	$0.00	$30,121.90		$12,622.26	$17,499.64	$0.00
18. Emergency Management (291-291)									
Current:			$12,810.00	$0.00	$12,810.00		$3,397.89	$9,412.11	$0.00
Prior:	Encumbrance	$19,118.74	$0.00	$0.00	$19,118.74		$12,467.84	$6,553.62	$97.28
19. Dog Officer (292-292)									
Current:			$18,151.00	$0.00	$18,151.00		$18,142.36	$0.00	$8.64
20. Dog Inoculation (293-293)									
Current:			$0.00	$500.00	$500.00		$366.90	$0.00	$133.10

Analysis of General Fund Appropriations — June 30, 2011 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
21. School Department (300-300)									
Current:			$27,699,200.00	$0.00	$27,699,200.00		$26,877,304.51	$821,878.04	$17.45
Prior:	Encumbrance	$1,937,066.64	$0.00	$0.00	$1,937,066.64		$1,712,788.98	$224,277.66	$0.00
22. Public Works (PW)-Administration (410-410)									
Current:			$151,695.00	$167,637.00	$319,332.00		$307,060.98	$12,000.00	$271.02
Prior:	Encumbrance	$37,594.03	$0.00	$0.00	$37,594.03		$23,895.69	$13,698.34	$0.00
23. PW Engineering (410-411)									
Current:			$286,218.00	$89,666.00	$375,884.00		$330,854.20	$45,004.95	$24.85
Prior:	Encumbrance	$91,849.34	$0.00	$0.00	$91,849.34		$33,870.35	$57,868.75	$110.24
24. PW Equipment (410-413)									
Current:			$270,000.00	$0.00	$270,000.00		$251,389.35	$18,610.65	$0.00
Prior:	Encumbrance	$123,204.65	$0.00	$0.00	$123,204.65		$123,204.65	$0.00	$0.00
25. PW-Sidewalk Mgmt (410-414)									
Current:			$100,000.00	$0.00	$100,000.00		$54,243.78	$45,756.22	$0.00
Prior:	Encumbrance	$171,539.73	$0.00	$0.00	$171,539.73		$162,441.39	$9,098.34	$0.00
26. PW Drainage (410-416)									
Current:			$205,000.00	$0.00	$205,000.00		$164,097.66	$40,902.34	$0.00
Prior:	Encumbrance	$210,151.68	$0.00	$0.00	$210,151.68		$177,274.27	$32,877.41	$0.00
27. PW-Highway Maintenance (410-422):									
Current:			$1,084,327.00	$46,098.00	$1,130,425.00		$1,096,976.46	$33,373.36	$75.18
Prior:	Encumbrance	$65,255.14	$0.00	$0.00	$65,255.14		$32,726.91	$32,528.23	$0.00
28. PW-Snow Removal (410-423)									
Current:			$495,000.00	$0.00	$495,000.00		$652,837.79	$0.00	($157,837.79)
29. PW-Street Lighting (410-424)									
Current:			$50,000.00	$0.00	$50,000.00		$41,680.97	$8,000.00	$319.03
30. PW-133/135 Keyes Road (410-426)									
Current:			$89,040.00	$68,237.00	$157,277.00		$151,344.38	$5,900.00	$32.62
Prior:	Encumbrance	$125,497.52	$0.00	$0.00	$125,497.52		$53,003.34	$72,494.18	$0.00
31. PW-Road Improvements (410-429)									
Current:			$90,000.00	$0.00	$90,000.00		$90,000.00	$0.00	$0.00
32. PW-Park & Trees (410-490)									
Current:			$538,740.00	$28,787.00	$567,527.00		$525,341.17	$38,703.95	$3,481.88
Prior:	Encumbrance	$84,398.23	$0.00	$0.00	$84,398.23		$38,106.65	$46,196.13	$95.45
33. PW-Cemetery (410-491)									
Current:			$59,520.00	$134,595.51	$194,115.51		$181,800.55	$9,800.00	$2,514.96
Prior:	Encumbrance	$9,824.75	$0.00	$0.00	$9,824.75		$9,824.57	$0.00	$0.18

Analysis of General Fund Appropriations — June 30, 2011 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
34. Council on Aging (541-541)									
Current:			$234,534.00	$2,483.00	$237,017.00		$236,841.02	$53.63	$122.35
Prior:	Encumbrance	$8,857.27	$0.00	$0.00	$8,857.27		$510.00	$8,347.27	$0.00
35. Veterans (543)									
Current:			$30,222.00	$0.00	$30,222.00		$25,187.43	$1,495.00	$3,539.57
Prior:	Encumbrance	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
36. Harvey Wheeler C. C. (546-546)									
Current:			$132,144.00	$939.00	$133,083.00		$131,861.56	$1,200.00	$21.44
Prior:	Encumbrance	$23,921.53	$0.00	$0.00	$23,921.53		$2,393.00	$21,528.53	$0.00
37. Library (610-610)									
Current:			$1,711,379.00	$39,545.00	$1,750,924.00		$1,683,905.54	$64,988.00	$2,030.46
Prior:	Encumbrance	$59,833.02	$0.00	$0.00	$59,833.02		$46,749.18	$12,874.84	$209.00
38. Recreation (630-630)									
Current:			$86,940.00	$12,512.00	$99,452.00		$99,452.00	$0.00	$0.00
Prior:	Encumbrance	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
39. Hunt Recreation Center (631-631)									
Current:			$75,173.00	$25,539.00	$100,712.00		$84,336.89	$15,820.00	$555.11
Prior:	Encumbrance	$7,958.79	$0.00	$0.00	$7,958.79		$820.00	$7,138.79	$0.00
40. Information Center (671-671)									
Current:			$25,818.00	$505.00	$26,323.00		$18,542.76	$5,245.06	$2,535.18
Prior:	Encumbrance	$36,964.55	$0.00	$0.00	$36,964.55		$4,970.00	$31,994.55	$0.00
41. Ceremonies & Celebrations (692-692)									
Current:	Public Ceremonies		$20,983.00	$510.00	$21,493.00		$20,378.67	$600.00	$514.33
	Memorial Day Flags		$1,500.00	($510.00)	$990.00		$1,500.00	$0.00	($510.00)
	Street Flags		$1,000.00	$0.00	$1,000.00		$624.09	$0.00	$375.91
	Other		$0.00	$0.00	$0.00		$0.00	$375.00	($375.00)
	Total	$0.00	$23,483.00	($0.00)	$23,483.00		$22,502.76	$975.00	$5.24
Prior:	Encumbrance	$650.00	$0.00	$0.00	$650.00		$0.00	$650.00	$0.00
42. Debt Service (700-000)									
Current:			$7,039,782.00	($0.00)	$7,039,782.00		$6,957,837.46	$0.00	$81,944.54
43. Assessment (800-000)									
Current:	Concord/Carlisle RSD		$14,588,665.00	$0.00	$14,588,665.00		$14,588,665.00	$0.00	$0.00
	Minuteman Voc Tech		$590,682.00	$0.00	$590,682.00		$590,682.00	$0.00	$0.00
	Total		$15,179,347.00	$0.00	$15,179,347.00		$15,179,347.00	$0.00	$0.00
44. Retirement (911-000)									
Current:			$2,750,000.00	$0.00	$2,750,000.00		$2,750,000.00	$0.00	$0.00

Analysis of General Fund Appropriations — June 30, 2011 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
45. Social Security and Medicare (916-000)									
Current:			$580,000.00	($0.00)	$580,000.00		$560,593.96	$0.00	$19,406.04
46. Employee Benefits (919-000)									
Current:	Unused Sick Leave at Retirement		$80,000.00	($0.00)	$80,000.00		$1,134.54	$83,000.00	($4,134.54)
	Medical Disability (Police & Fire)		$2,500.00	$0.00	$2,500.00		$190.00	$0.00	$2,310.00
	Employee Assistance Program		$7,500.00	$0.00	$7,500.00		$2,833.00	$2,833.00	$1,834.00
	Total		$90,000.00	($0.00)	$90,000.00		$4,157.54	$85,833.00	$9.46
Prior:	Encumbrance	$77,141.80	$0.00	$0.00	$77,141.80		$50,358.47	$26,783.33	$0.00
47. Unemployment & Workers' Compensation (930)									
A. Workers' Compensation (930-912)									
Current:			$100,000.00	$0.00	$100,000.00		$58,823.81	$4,000.00	$37,176.19
Prior:	Encumbrance	$5,000.00	$0.00	$0.00	$5,000.00		$556.68	$0.00	$4,443.32
B. Unemployment (930-913)									
Current:			$100,000.00	$0.00	$100,000.00		$123,410.86	$5,000.00	($28,410.86)
Prior:	Encumbrance	$2,000.00	$0.00	$0.00	$2,000.00		$0.00	$0.00	$2,000.00
48. Town Insurance (960)									
A. Property and Liability Insurance-44B (960-193)									
Current:			$175,000.00	$0.00	$175,000.00		$175,000.00	$0.00	$0.00
B. Employee Group Insurance (960-914)									
Current:			$4,465,000.00	$0.00	$4,465,000.00		$4,465,000.00	$0.00	$0.00
Prior:	Encumbrance	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
	TOTAL	**$4,534,222.46**	**$75,474,772.00**	**$1,761,124.91**	**$81,770,119.37**	**$320,328.40**	**$77,933,229.88**	**$3,199,542.19**	**$317,018.90**

Notes:

1. Each numbered account is a separate appropriation. Letter codes indicated budget divisions of the appropriation.
2. "Transfers In" includes transfers from Salary Reserve and Reserve Fund (item #6) and interfund transfers.
3. The column "To Revenue" shows the unexpended balance of the appropriation that was returned to the General Fund balance at year end, with the following exceptions:
   a. Account 10A - Natural Resources: Funds from other DPLM divisions cover this deficit
   c. Account 28 - Snow Removal: This account is legally permitted to overspend the appropriation, with any deficit required to be added to the next year's tax levy.
   d. Account 48 - Town Insurance: In accordance with Town bylaw, unexpended amounts in this account are transferred at year end to the Insurance Reserve Fund.

Notes

Telephone Directory

Ambulance, Fire And Police Emergency – 911

Call this Department/Entity:	For questions on:	Phone:
AFTER HOURS EMERGENCIES	**Electricity, highways, parks, sewer, snow removal, trash, trees, water**	**318-3400**
Assessing	Assessments, Abatements	318-3070
Board of Appeals	Zoning Appeals, Special Permits & Variances	318-3295
Board of Health	Health, Sanitation, Septic Permits/Title V	318-3275
Board of Selectmen	Committee Appointments; Alcoholic Beverage Licensing	318-3001
Building Inspector	Building Permits, Electric Permits, Plumbing & Gas Permits, Plot Plans, Home Occupation Permits, Zoning Enforcement	318-3280
CCTV	Local Public Access Television	369-5038
Comcast Cable (Westford)	Cable Television sales and service	692-6500
Community Services Coordinator	Financial assistance, counseling, legal services, domestic violence resources, after school and camp support, employment, fuel assistance, parenting support groups	318-3034
Council on Aging	Senior Activities, Information & Transportation	318-3020
Fire Department	Routine Fire & Ambulance Business, Burning Permits	318-3488
Historic Districts Commission	Historic Districts	318-3299
Concord Housing Authority	Affordable, Subsidized & Elderly Housing	369-8435
Human Resources	Town Personnel Information & Job Openings	318-3025
Library	Main Library	318-3300
	Circulation Desk	318-3301
	Fowler Branch Library	318-3350
	Children's Services	318-3358
	Reference Services	318-3347
Light Plant	Electric Service & Operations	318-3101
	Electric, Water & Sewer Final Readings; Electric New Accounts	318-3154
Natural Resources	Conservation Land/Environment, Wetlands	318-3285
Planning & Land Management	Planning, Land Use, Zoning, Affordable Housing Lotteries	318-3290
Police	Routine Police Business and Animal Control Officer	318-3400

Public Works	Administration	318-3206
	Cemeteries	318-3230
	Engineering/Road Permits	318-3210
	Highways/Snow & Ice Removal	318-3220
	Parks & Trees	318-3230
	Trash, Recycling & Yard Waste Information	318-3240
	Water & Sewer Operations (see Town Accountant for Billing)	318-3250
Recreation Department	Recreation Programs, After/Before School, Carousel, Terrific Tuesday, Hunt Gym	369-6460
	Beede Swim and Fitness Center	287-1000
Retirement Board	Town Retirement System Information/Benefits	318-3068
School Department	Ripley Administrative Offices/Superintendent's office	318-1500
	Alcott Elementary School	318-9544
	Thoreau Elementary School	318-1300
	Willard Elementary School	318-1340
	Peabody Middle School	318-1360
	Sanborn Middle School	318-1380
	Concord-Carlisle Regional High School	318-1400
	Concord-Carlisle Adult and Community Education – Week days Week nights	318-1540 318-1432
Town Accountant	Accounting	318-3060
	Utility Billing (Light, Water, Sewer)	318-3062
	Water & Sewer New Accounts	318-3062
Town Clerk	Births, Deaths, Marriages; Dog Licenses; Business Certificates; Elections; Voter Registration	318-3080
Town Manager's Office	General Administration	318-3000
Treasurer/Collector	Ambulance Bills; Parking Tickets; Property & Excise Tax Bills; Trash Collection & Recycling Subscriptions; Electric, Water & Sewer Bill Payments	318-3050
Youth Services Coordinator	Assists with programs and services for youth and families	318-3043
Veterans Agent	Veterans' Information/Referrals/Benefits	318-3038

To find out if a public meeting has been cancelled, visit the Town's web site at www.concordma.gov. Also visit the web site for a calendar of municipal events and meetings, and for general information about the Town.