

## Table of Contents

<b>Letter of Transmittal</b> .....	<b>Section I</b>
<b>Budget Summary</b> .....	<b>Section II</b>
<b>Budget Overview</b>	
Budget Overview Highlights .....	1
General Fund Balance Analysis .....	3
Free Cash Analysis .....	6
Expense and Revenue Summary Tables .....	8
<b>Property Taxes</b>	
Property Tax Highlights .....	10
Proposition 2½ and Levy Limit Calculations .....	11
Residential Property Tax Comparison Chart .....	12
Impact on Existing Taxpayers Chart .....	13
Projected Tax Impact Chart .....	14
Historic Tax Levy and Rates .....	15
<b>Revenues</b>	
Revenue Category Descriptions .....	16
Resource Detail... ..	17
<b>Expenses</b>	
Major Organizational Categories .....	20
Joint Accounts .....	22
Other Obligations .....	23
Appropriations (Warrant Article 21) .....	24
Town Government Budget Summary .....	27
<b>Capital Outlay</b>	
Capital Overview .....	36
FY16 Capital Plan .....	37
FY16 – 20 Capital Outlay Plan .....	38
FY16 Capital by Account .....	41
FY16 Capital Outlay Descriptions .....	44
<b>Debt</b>	
Debt Overview .....	48
FY16 – 20 Debt Authorization .....	49
Potential Debt Projects .....	51
Historical Debt .....	52
Debt Service Projection .....	55
Excluded Debt Detail .....	58
Excluded Debt Service Charts .....	64
Authorized and Unissued Debt .....	66
<b>Liabilities</b>	
Major Liabilities .....	68
Reason for Presenting Major Liabilities .....	69
Debt .....	70
Pensions .....	71
OPEB .....	72

**Budget Detail – Town Government.....Section III**

Town Government Budget Overview ..... i  
 Town Government FTEs .....ii  
 Expense Categories by Function .....iv  
 Account Summaries by Government Function ..... v  
 Budget Tutorial ..... viii

**General Government**

Town Manager (1A) ..... 1  
 Human Resources Department (1B)..... 5  
 Town-Wide Building Maintenance (1C) ..... 9  
 Resource Sustainability Fund (1D) ..... 11  
 Visitors Center Restroom (1E) ..... 17  
 Legal Services (2) ..... 19  
 Elections (3A) ..... 21  
 Registrars (3B) ..... 23  
 Town Meeting & Reports (4) ..... 25  
 Planning and Board of Appeals (5A)..... 27  
 Natural Resources (5B)..... 33  
 Inspections (5C) ..... 37  
 Health (5D) ..... 41  
 141 Keyes Road (6) ..... 45

**Finance and Administration**

Finance Committee (7)..... 47  
 Finance Administration (8A)..... 49  
 Treasurer-Collector (8B) ..... 53  
 Town Accountant (8C) ..... 57  
 Assessors (8D)..... 61  
 Town Clerk (8E) ..... 65  
 Information Technology (9) ..... 69  
 Town House (10)..... 73

**Public Safety**

Police Department (11) ..... 75  
 Fire Department (12) ..... 79  
 West Concord Fire Station (13)..... 83  
 Police/Fire Station (14)..... 85  
 Emergency Management (15)..... 87  
 Animal Control Officer (16)..... 89

**Public Works**

Administration (17A)..... 91  
 Engineering (17B) ..... 95  
 Highway Maintenance (17C)..... 99  
 Parks and Trees (17D)..... 103  
 Cemetery (17E) ..... 107  
 Snow & Ice Removal (18) ..... 111  
 Street Lighting (19)..... 115  
 Equipment (20)..... 117  
 Drainage Program (21) ..... 119

Sidewalk Management (22) .....	123
Road Improvements (23) .....	125
133/135 Keyes Road (24) .....	129
<b>Human Services</b>	
Library (25) .....	131
Human Services Administration (26A) .....	135
Recreation Programs (26B) .....	137
Hunt Recreation Center (26C) .....	139
Council on Aging (26D) .....	141
Harvey Wheeler Community Center (26E) .....	145
Veterans Services & Benefits (26F) .....	147
Ceremonies & Celebrations (26G) .....	149
<b>Unclassified</b>	
Town Employee Benefits (27) .....	151
Reserve Fund (28) .....	153
Salary Reserve (29) .....	155
Land Fund (30) .....	157
<b>Joint (Town-CPS)</b>	
Group Insurance Overview (31) .....	159
Group Insurance (31A) .....	161
Other Post-Employment Benefits (OPEB) (31B) .....	163
Property & Liability Insurance (31C) .....	165
Unemployment & Workers' Compensation (32) .....	167
Retirement (33) .....	169
Social Security/Medicare (34) .....	173
Debt Service (35) .....	175
<b>Unappropriated Accounts</b> .....	<b>Section IV</b>
State & County Assessments (101) .....	1
Overlay (102) .....	3
Snow & Ice Deficit/Other Deficits (103) .....	5
<b>Education Accounts</b> .....	<b>Section V</b>
Concord Public Schools (104) .....	1
Concord-Carlisle Regional School District (105) .....	3
Minuteman Regional Vocational High School (106) .....	5
<b>Appendix</b> .....	<b>Section VI</b>
Budget Process and Calendar/Schedule .....	1
Finance Committee's FY16 Budget Guidelines .....	5
Community Profile .....	13
Financial Policies .....	16
Fund Descriptions .....	21
Basis of Accounting & Basis of Budgeting .....	23
Glossary .....	24

**THIS PAGE INTENTIONALLY LEFT BLANK**