



# TOWN OF CONCORD MASSACHUSETTS

## **Town Manager's Proposed Budget FY2014**

For the Fiscal Year  
July 1, 2013 - June 30, 2014



*Printed on 30% post consumer recycled paper*

**February 7, 2013**

# Government Finance Officers Association Distinguished Budget Presentation Award

---

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Concord, Massachusetts for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Concord  
Massachusetts**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Emery*

Executive Director



Old North Bridge

# Town of Concord

TOWN MANAGER'S OFFICE  
22 MONUMENT SQUARE – P.O. BOX 535  
CONCORD, MASSACHUSETTS 01742

CHRISTOPHER WHELAN, TOWN MANAGER

## The Town Manager's Introduction to the Budget Document

To the Residents of Concord,

Thank you for taking the time to explore this document. More than just a list of account codes and dollar figures, Town Staff have worked hard to provide and organize descriptions, narratives, tables, and charts that we hope bring the budget to life and help communicate it to you, the primary stakeholders in Concord's Town Government.

Towards that end, the format and content of this budget document continue to undergo modification and improvement. Many of the changes that we make are guided by the best practices and feedback received as a participant in the Government Finance Officers Association's (GFOA's) *Distinguished Budget Presentation Program*. This awards program incorporates twenty-seven criteria and covers four general categories:

1. The budget as a policy document;
2. The budget as a financial plan;
3. The budget as an operations guide; and
4. The budget as a communication device.

As a result of the ongoing improvements, last year's budget book received the GFOA's Distinguished Budget Presentation Award (see facing page) for the 8<sup>th</sup> consecutive year. The tireless efforts of the Finance Department, along with the collaborative participation of all Department Heads and their administrative staffs, have been particularly noteworthy in this achievement.

Special thanks are due to Finance Director Anthony Logalbo, Budget and Purchasing Administrator Jon Harris, and Deputy Town Manager Douglas Meagher, all of whom were instrumental in not only bringing this budget document to completion, but also in fashioning it into something that continues to earn the respect of our peers. It's largely because of the collective efforts of all of the above that I think that you will find your time with this document well spent.

Thanks again for your interest.

Sincerely,

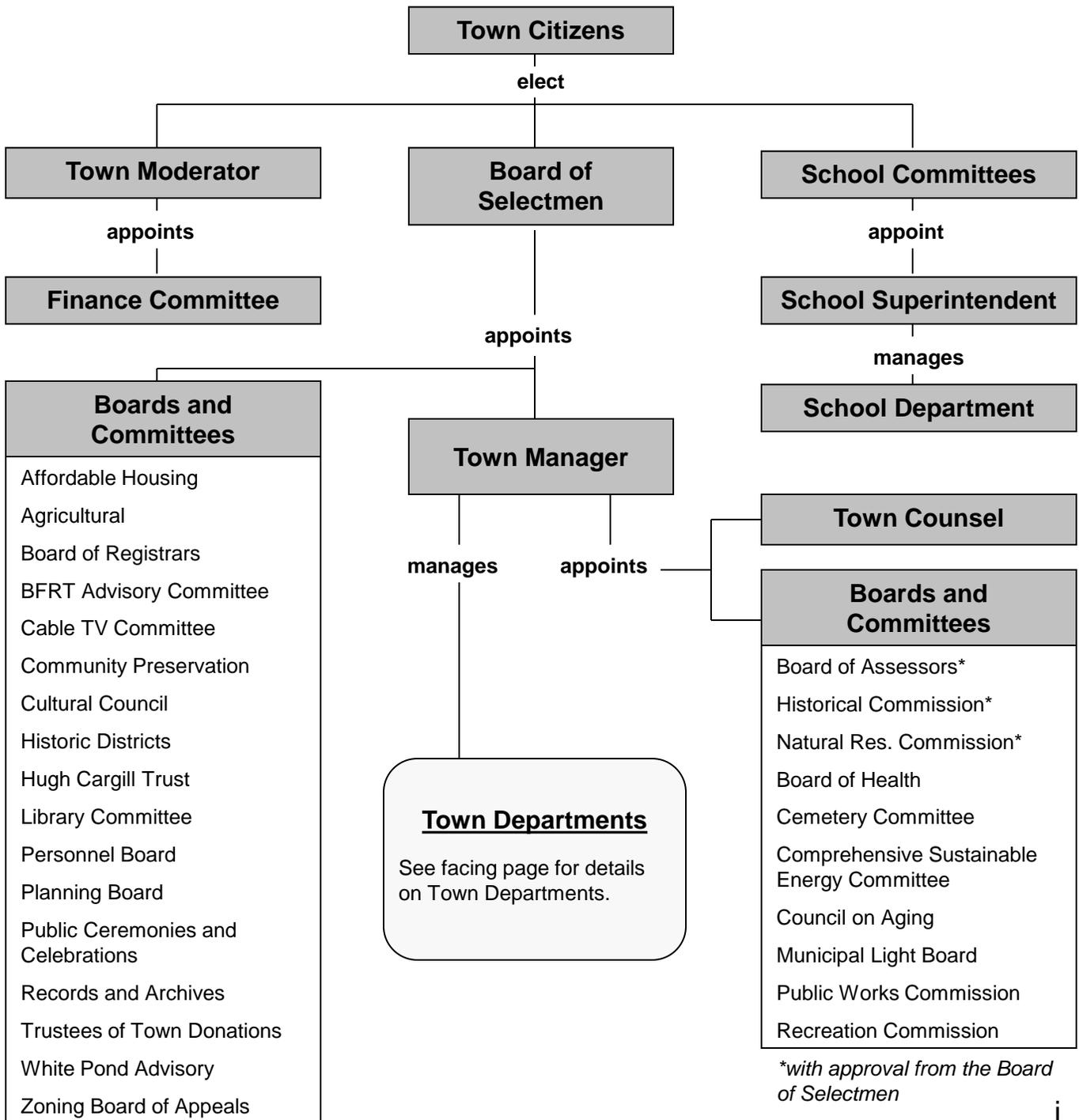
Christopher Whelan  
Town Manager

**Town Government Mission Statement:**

*The mission of Concord's Town Government is to enhance the quality of life of Concord 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.

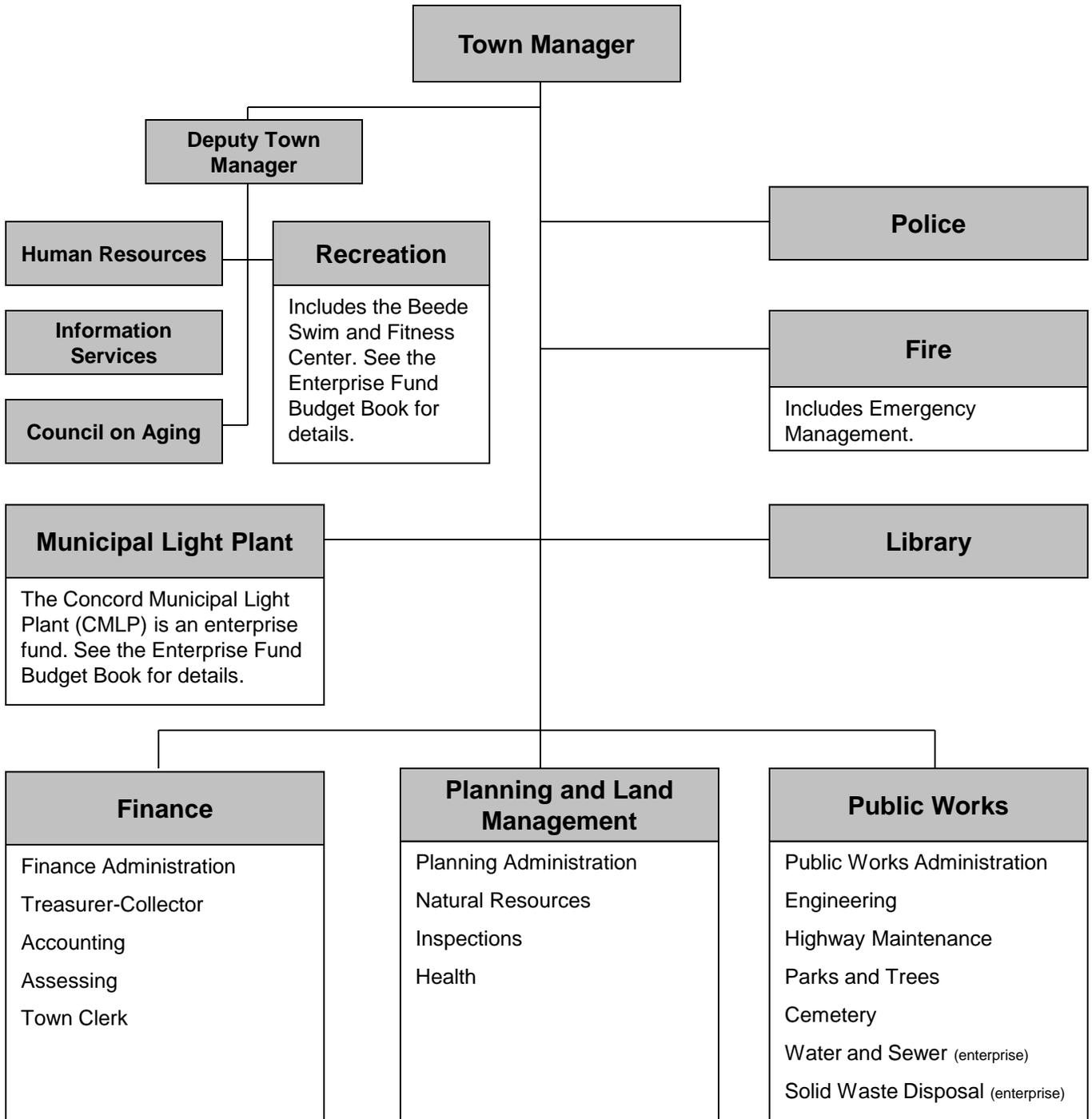
On the facing page, the chart shows how Town Government is structured to carry out the wishes of its citizens.



The Town Manager oversees Town Departments, including the 4 enterprise organizations:

- The Concord Municipal Light Plant;
- Water & Sewer (a Public Works division);
- Solid Waste Disposal (a Public Works division); and
- The Beede Swim and Fitness Center (a Recreation division).

*In this budget book, Town Government operations, excluding the 4 enterprises, are presented.*



### **Budget Book Guide**

To assist the reader in navigating the budget book, this guide outlines the organization of the budget document. This guide can be used along with the Table of Contents to identify the location of a particular area of interest. Following is a description of each section of this budget book.

- Section I is the Town Manager's Letter of Transmittal. This letter is an introduction to the budget book by the Town Manager. Included in the letter is information about the Finance Committee's FY14 budget guidelines for the Town Government, Concord Public Schools, and Concord-Carlisle Regional High School. In addition, the letter highlights some of the Town Manager's major priorities for the proposed FY14 Town Government budget.
- Section II is the Budget Summary. This section contains summary information about the budget as a whole and is divided into the following six areas: overview, property taxes, revenues, expenditures, capital outlay, and debt.
- Sections III, IV, and V show the budget detail for each account. Most accounts are presented with a four page format. For each division or program, the first page contains a mission statement, description, budget highlights, expenditure summary, and organizational chart. On the second page, there is information about the expenditure detail, funding plan, and capital outlay plan. The third page presents the personnel services summary and program implementation section, which describes the important budgetary items proposed for FY13. The last page is dedicated to performance measurements and includes data from citizen surveys taken in September 2006, November 2008, November 2010, and the latest in November of 2012.

Section III contains Town Government budget accounts (Items 1-41); Section IV has the unappropriated accounts (Items 101-103); and Section V includes the education accounts (Items 104-106). The education accounts are presented in brief overview. Accounts 104 and 105 are the responsibility of the elected Concord and Concord-Carlisle School Committees and are directed by the School Superintendent. Account 106 is the responsibility of the Minuteman Regional School Committee and is directed by its Superintendent. The Concord Town Meeting, as the legislative body, approves the full budget for account 104 and approves Concord's assessed share for the Regional High Schools, accounts 105 and 106.

- Section VI, the Appendix, contains a community profile, information about the financial and budget policies of the Town, descriptions of funds, department support statements, and a glossary of terms.

## 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
Expense and Revenue Summary Tables .....	6
<b>Property Taxes</b>	
Property Tax Highlights .....	8
Proposition 2½ and Levy Limit Calculations .....	9
Residential Property Tax Comparison Chart .....	10
Impact on Existing Taxpayers Chart .....	11
Projected Tax Impact Chart .....	12
<b>Revenues</b>	
Revenue Category Descriptions .....	14
Resource Detail... ..	15
<b>Expenses</b>	
Major Organizational Categories.....	18
Joint Accounts .....	20
Other Obligations.....	21
Appropriations (Warrant Article 6).....	22
Town Government Budget Summary.....	25
<b>Capital Outlay</b>	
Capital Overview .....	34
FY14 Capital Plan .....	35
FY14 – 18 Capital Outlay Plan.....	36
FY14 Capital by Account.....	39
FY14 Capital Outlay Descriptions .....	42
<b>Debt</b>	
Debt Overview .....	44
FY14 – 18 Debt Authorization .....	45
Long-Term Debt .....	47
Outstanding Debt Charts.....	48
Excluded Debt Detail.....	50
Debt Exclusion Tax Levy Chart.....	55
Debt Service Schedule.....	56
Debt Service Chart .....	58
Authorized and Unissued Debt .....	59

**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

**General Government**

Town Manager (1A) ..... 1  
 Human Resources Department (1B)..... 5  
 Town-Wide Building Maintenance (1C) ..... 9  
 Resource Sustainability Fund (1D) ..... 11  
 Legal Services (2) ..... 13  
 Elections (3A) ..... 15  
 Registrars (3B) ..... 17  
 Town Meeting & Reports (4) ..... 19  
 Planning (5A)..... 21  
 Natural Resources (5B)..... 27  
 Inspections (5C) ..... 31  
 Health (5D) ..... 35  
 141 Keyes Road (6) ..... 39

**Finance and Administration**

Finance Committee (7)..... 41  
 Finance Administration (8A)..... 43  
 Treasurer-Collector (8B) ..... 47  
 Town Accountant (8C) ..... 51  
 Assessors (8D)..... 55  
 Town Clerk (8E) ..... 59  
 Information Technology (9) ..... 63  
 Town House (10)..... 67

**Public Safety**

Police Department (11) ..... 69  
 Fire Department (12)..... 73  
 West Concord Fire Station (13)..... 77  
 Police/Fire Station (14)..... 79  
 Emergency Management (15)..... 81  
 Dog Officer (16)..... 83

**Public Works**

Administration (17A)..... 85  
 Engineering (17B) ..... 89  
 Highway Maintenance (17C)..... 93  
 Parks and Trees (17D)..... 97  
 Cemetery (17E)..... 101  
 Snow & Ice Removal (18) ..... 105  
 Street Lighting (19)..... 109  
 Equipment (20)..... 111  
 Drainage Program (21) ..... 113  
 Sidewalk Management (22) ..... 117

Road Improvements (23) ..... 119  
 133/135 Keyes Road (24) ..... 123

**Human Services**

Library (25) ..... 125  
 Recreation Administration (26)..... 129  
 Hunt Recreation Center (27) ..... 133  
 Harvey Wheeler Community Center (28) ..... 135  
 Council on Aging (29)..... 137  
 Veterans Services & Benefits (30) ..... 141  
 Ceremonies & Celebrations (31)..... 143  
 Visitors Center Restroom (32)..... 145

**Unclassified**

Town Employee Benefits (33) ..... 147  
 Reserve Fund (34) ..... 149  
 Salary Reserve (35) ..... 151  
 Land Fund (36)..... 153

**Joint (Town-CPS)**

Group Insurance (37A)..... 155  
 Other Post Employment Benefits (OPEB) (37B)..... 157  
 Property & Liability Insurance (37C) ..... 159  
 Unemployment & Workers' Compensation (38)..... 161  
 Retirement (39) ..... 163  
 Social Security/Medicare (40) ..... 167  
 Debt Service (41) ..... 169

**Unappropriated Accounts ..... Section IV**

State & County Assessments (101) ..... 1  
 Overlay (102)..... 3  
 Snow & Ice Deficit/Other Deficits (103)..... 5

**Education Accounts ..... Section V**

Concord Public Schools (104)..... 1  
 Concord-Carlisle Regional School District (105)..... 3  
 Minuteman Regional Vocational High School (106) ..... 5

**Appendix ..... Section VI**

Budget Process and Calendar/Schedule ..... 1  
 Finance Committee's FY14 Budget Guidelines ..... 5  
 Community Profile ..... 14  
 Financial Policies ..... 17  
 Fund Descriptions ..... 21  
 Basis of Accounting & Basis of Budgeting ..... 23  
 Glossary ..... 24

**THIS PAGE INTENTIONALLY LEFT BLANK**

# **Section I**

## **Letter of Transmittal**

**SECTION I: Letter of Transmittal**

**THIS PAGE INTENTIONALLY LEFT BLANK**



OLD NORTH BRIDGE

# TOWN OF CONCORD

TOWN MANAGER'S OFFICE  
 22 MONUMENT SQUARE - P.O. BOX 535  
 CONCORD, MASSACHUSETTS 01742

TELEPHONE (978) 318-3000  
 FAX (978) 318-3002

CHRISTOPHER WHELAN, TOWN MANAGER

February 7, 2013

The Honorable Board of Selectmen,

I herewith submit for your review the Town Manager's Proposed General Fund Budget for Fiscal Year 2014 (July 1, 2013 - June 30, 2014) in accordance with the requirements of the Town Charter. This budget contains the details of my recommendations for appropriation amounts to fund the various Town departments (Article 6 on the Town Meeting Warrant), as well as explanatory information about the recommendations and background data regarding the Town's reserves, revenues and expenditures.

The recommendations for a Total General Fund Budget are within the spending guidelines specified by the Finance Committee for FY14 Town and School operations. The Guidelines were adopted and issued by the Finance Committee on November 30, as is required by Town Bylaw. An overview of the General Fund budget is shown with the chart below:

	<b>FY13 Budget</b>	<b>FY14 Proposed (at guideline)</b>	<b>Change from FY13 to FY14</b>	
			<b>Amount</b>	<b>Percent</b>
Town Government	\$18,724,013	\$19,474,013	\$750,000	4.0%
Concord Public Schools	\$29,755,538	\$31,140,538	\$1,385,000	4.7%
Concord-Carlisle RSD	\$15,066,221	\$15,391,221	\$325,000	2.2%
Subtotal	\$63,545,772	\$66,005,772	\$2,460,000	3.0%
All Other Accounts <sup>1</sup>	\$18,714,055	\$20,601,495	\$1,887,440	10.0%
Total Budget Plan	\$82,259,827	\$86,607,267	\$4,347,440	5.3%

<sup>1</sup> All Other Accounts consists of Group Insurance (\$4,650,000), OPEB (\$650,000), Retirement (\$3,035,000), Debt Service (\$3,400,000), Excluded Debt Service (\$6,143,495), Accounts not subject to Appropriation (\$1,203,000), Minuteman Career and Technical High School (\$480,000), Social Security / Medicare (\$640,000), and Other Fixed & Mandated Accounts (\$400,000).

This budget is to be presented at the 2013 Annual Town Meeting in the form of the following Warrant Articles (amounts are shown at the November 30<sup>th</sup> Finance Committee Guideline with the exception of the CCRSD Excluded Debt and MMRSD assessment):

- Article 6 – Town Government Budget of \$35,908,470: The proposed budget for the operation of the Town departments and accounts under the direction of the Town Manager. This number includes the Town Government budget plus joint accounts (such as group insurance, retirement, and debt service for both the Town and CPS) and Town excluded debt, less \$965,000 provided by the Debt Stabilization Funds.<sup>2</sup>
- Article 7 – Concord Public Schools (CPS) Budget of \$31,140,538: The proposed budget is the responsibility of the Superintendent of Schools under the direction of the CPS School Committee.
- Article 10 – Concord-Carlisle Regional School District (CCRSD) Budget of \$16,943,064: The proposed assessment for Concord's share of the CCRSD budget which also is the responsibility of the Superintendent of Schools under the direction of the CCRSD Regional School Committee. This number includes the CCRSD operating budget (\$15,391,221) plus CCRSD excluded debt service (\$1,551,843). It should be noted that when the Finance Committee Guideline was adopted, the CCRSD excluded debt service was calculated to be \$1,519,038.
- Article 16 – Minuteman Career and Technical High School of \$230,588: The proposed assessment for Concord's share of the Minuteman budget which is the responsibility of the Minuteman Superintendent under the direction of the Minuteman Regional Vocational School Committee. It should be noted that when the Finance Committee Guideline was adopted, the Minuteman RSD assessment was estimated to be \$480,000.
- Accounts not subject to Appropriation of \$1,203,000. The following accounts are not subject to Town Meeting vote but must be provided for within the FY14 financial plan:
  - State Assessments: \$483,000,
  - Allowance for a possible deficit in the snow removal account: \$170,000, and
  - Allowance for the Overlay Reserve to cover property tax exemptions and abatements: \$550,000.

While the education budgets are not under the Town Manager's jurisdiction, summary pages for the three school accounts are included in this document (Accounts 104-106) in order to present a comprehensive spending plan to the citizens of Concord. Also, it is the responsibility of the Town Manager under the Town Charter to provide an estimate of the revenues available and required in total to support all component parts of the Town's budget.

---

<sup>2</sup> In terms of a comparison to the budget presented on the previous page, the amount of \$35,908,470 is comprised of the budgets for Town Government (\$19,474,013) and All Other Accounts (\$20,601,495) with the exclusion of the budget associated with CCRSD Debt Exclusion (\$1,519,038), Minuteman Career and Technical High School (\$480,000), Accounts not subject to Appropriation (\$1,203,000), as well as \$965,000 proposed to be allocated from the Elementary School Debt Stabilization Fund in Warrant Article 18 and \$230,000 proposed to be allocated from the High School Debt Stabilization Fund in Warrant Article 19 of the 2013 Annual Town Meeting.

The schools are not separate taxing entities. The Concord Public Schools (grades K-8) are legally part of the Town of Concord but are under the jurisdiction of the elected School Committee.

The two Regional High Schools each are separate political subdivisions of the Commonwealth of Massachusetts but derive their resources primarily from assessments billed to the member communities rather than directly from the taxpayers. The full school budget documents may be obtained from their respective superintendents.

### **Tax Impact**

At the FY14 forecasted property tax levy, the tax rate impact is projected to be +4.00% for existing taxpayers. At the median single family residential assessed value of \$669,850, this represents an additional \$377 in property taxes.

The increase of 4.00% is comprised of the following components:

- 2.50% -- The allowable 2.5% increase as governed by Proposition 2 ½
- 0.54% -- From the partial use of the prior Unused Levy Limit
- 0.96% -- Excluded amount from increased debt service outside the Levy Limit, net of \$965,000 proposed to be allocated from the Elementary School and High School Debt Service Stabilization Funds. It should be noted that this amount includes Concord's assessment of the debt service of an expected \$32.5 million long-term debt issuance scheduled for the spring of 2013 to be used to pay approximately half of CCRSD's share of the construction cost of the new Concord-Carlisle Regional High School.

### **Highlights**

The following section provides information about the Town's reserves, revenues, and expenditures.

### ***Reserves***

There are several steps that the Town has taken to make sure that it remains in good financial health. These steps include maintaining a strong unreserved fund balance ("Free Cash") position, proposing a budget for FY14 that will require a tax levy lower than the projected Proposition 2 ½ levy limit, and utilizing established stabilization funds to mitigate the debt service costs of the long-term bonds that have financed the construction of three new elementary schools opened in 2004 (Alcott), 2006 (Thoreau), and 2009 (Willard) and the new high school, now in pre-construction phase.

### **Free Cash**

Every year, the Massachusetts Department of Revenue certifies the Town's Free Cash, the amount of money that the Town has in reserve that is not committed to any program or service. As of July 1, 2012, the certified Free Cash balance was \$9,357,662,

equivalent to 11.3% of the FY13 total budget. The Town's strong reserve position is a key component of its "Triple A" credit rating, reaffirmed by Moody's Investors Service in connection with a long-term bond sale on May 11, 2012.

### Unused Levy Capacity

Pursuant to the 1981 Massachusetts State Law known as "Proposition 2 ½", the annual permitted property tax levy is capped at a level which can only be exceeded by voter authorization through a town-wide ballot. This limit is calculated by taking the previous year's levy limit, increasing it by 2.5%, adding the property taxes generated by any new construction that has occurred in the Town in the prior fiscal period and is newly being added to taxable assessed property in the tax year, and including the current debt service cost of any borrowing that has been authorized by a town-wide ballot to be financed from taxation outside the levy limit.

The unused levy capacity is the difference between the amount to be raised by property taxes and this upper limit. For FY14, the projected unused levy capacity will be approximately \$2.4 million or about 3.2% of the projected levy limit.

### School Construction Debt Service Stabilization Funds

With the construction of three new elementary schools in a relatively short period of time, the Town was concerned about the effect of a spike in property taxes as the bonds for the third school (Willard) began to be issued in FY10. Accordingly, the 2008 Annual Town Meeting established an Elementary Schools Debt Service Stabilization Fund of \$2.5 million to be separately invested by the Treasurer and then applied by future Town Meeting votes over a period of years to lessen the tax impact of debt repayment. Town Meeting has voted to apply \$1 million from this Stabilization Fund to lessen debt service impact in FY11 and \$700,000 in FY12 and \$475,000 in FY13. This year, the 2013 Town Meeting will consider the adoption of Warrant Article 18, which would allocate \$735,000 to mitigate the FY14 debt service cost. From its inception in July 2008, approximately \$412,000 has been earned to date through investments and added to the principal. The allocation proposed by Article 18 is projected to utilize the remaining balance in this fund.

At the Special Town Meeting on November 7, 2011, in which the Town authorized borrowing for design, construction, and furnishing of a new Concord – Carlisle High School, Town Meeting also voted to establish a \$2 million High School Debt Service Stabilization Fund to offset a portion of the prospective increase in debt service costs. The source of the \$2 million appropriation is the July 1, 2011 Certified Free Cash Balance. As with the Elementary Schools Debt Service Stabilization Fund, these funds can be allocated with a two-thirds vote of Town Meeting. At the 2013 Annual Town Meeting, Article 19 proposes to allocate \$230,000 for this purpose. This article also proposes transferring an additional \$750,000 to the fund from the July 1, 2012 Certified Free Cash Balance. The Finance Committee's five-year forecast for FY14 – FY18 includes the planned allocation of this Stabilization Fund to mitigate the impact of projected increases in debt service cost resulting from bond issues scheduled for spring 2013 and spring 2015 to fund the local share of the new High School construction cost (approximately \$64 million projected total).

**Revenues**

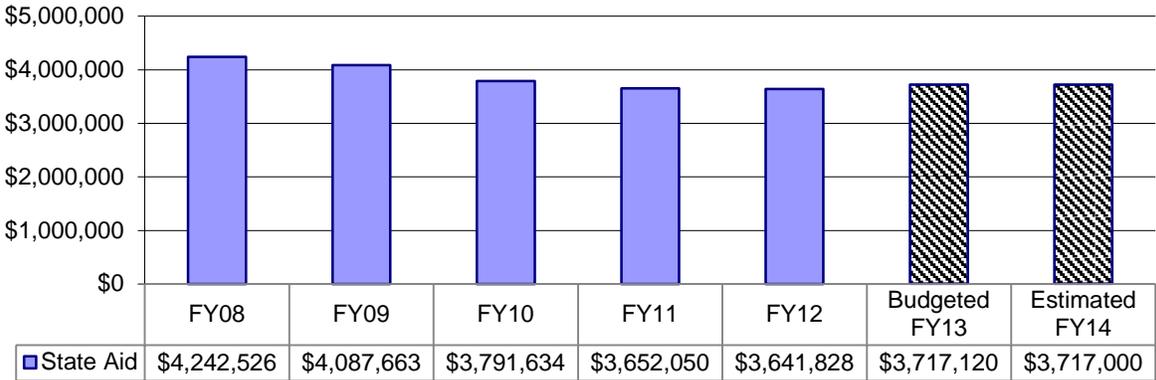
Although the estimate of revenues is subject to the uncertainty in the economy and the corresponding unpredictability of amounts to be received in State Aid and from other sources, this budget has been established with realistic assumptions.

The following sources of revenue are particularly noteworthy:

State Aid

The Town is less reliant on State Aid as a source of revenue than many other municipalities. In FY14, State Aid is projected to comprise just 4.3% of total budgetary resources.

**State Aid**



In the recent past, the Town has seen a steady decrease in State Aid. With slight improvement in the economy, the FY13 State Aid estimate is approximately \$75,000 more than the actual receipts of the previous year. For the purposes of the Town’s FY14 budget, I am estimating that there will be level funding from FY13 to FY14. Accordingly, this budget is anticipating that approximately \$3.7 million of funding will be provided by the State to the Town.

Massachusetts School Building Authority Grant

To help offset the cost of construction of the Thoreau Elementary School, the Town received a grant of \$6.3 million in June 2010 from the Massachusetts School Building Authority (MSBA) to be applied over the life of the Thoreau School bonds, which were issued in 2006 and 2007. In FY14, an amount of \$409,878 will be apportioned to offset the debt service cost of the bonds. The annual apportionment amount is stipulated by the terms of the grant.

In addition, the new Concord-Carlisle High School project has qualified for a MSBA maximum projected grant of \$28.5 million. This grant will offset the future construction cost of this \$92.5 million project, with the State paying 35.58% of eligible project costs as they are occurred. The Concord-Carlisle Regional School District will issue bonds to finance the net local share.

### Motor Vehicle Excise Tax

The economic environment continues to have an impact on automobile sales. With the general uncertainty about the economy, statewide data indicates that some residents have postponed making new purchases. While Concord tends to see less severe downturns in such economic periods, it is not immune. Since the local motor vehicle excise tax is based upon a rapidly declining depreciation schedule, our billable total each year is very sensitive to even a small drop-off in the pace of registration of new vehicles. The peak year for this revenue source was FY06 at \$2.4 million. We have recovered from a low of \$2.2 million in FY10 and I am estimating that the Town will collect \$2.3 million for FY14.

### Local Option Meals and Room Occupancy Excise Taxes

With the passage of the Local Option Meals Excise Tax (Article 31) and Local Option Room Occupancy Tax (Article 32) at the 2010 Annual Town Meeting, the Town established a 0.75% tax on the sale of restaurant meals and an additional 2% tax (from 4% to 6%) on room occupancy. In FY14, the Town expects to collect \$275,000 in meals taxes and \$275,000 in room occupancy taxes.

### Interest Earnings

As a result of Federal Reserve policy to keep short-term interest rates extraordinarily low, the amount that the Town expects to receive from earnings on operating cash is at historically low levels. State law limits operating cash to a money-market environment and a one-year maximum term on any allowed investments such as bank certificates of deposit or US Treasury notes. Just a few years ago in FY08 when short-term interest rates were high, the Town earned \$1,242,000 for the General Fund, with an annual rate of return of 4.27%. In FY12, the Town's investments earned \$196,510, a return of 0.33%. For FY14, the Town is expecting to receive \$150,000 in earnings from investments of General Fund operating cash.

### Building Permit and Inspection Fees

During ordinary years when there are no large-scale development projects, the Town can expect to receive approximately \$400,000 in building permit and inspection fees. However, in FY12, there was such a large-scale project. With the development of Concord Mews, the 350 unit apartment complex off of Old Powder Mill Road, the Building Inspections Division received an additional \$297,173 from building permit and inspection fees. It should be noted that this extra work was conducted by the Building Inspections Division without hiring additional personnel. In FY13, we are back to more normal conditions and I am expecting the permit and inspection fees will generate \$400,000 in both FY13 and FY14.

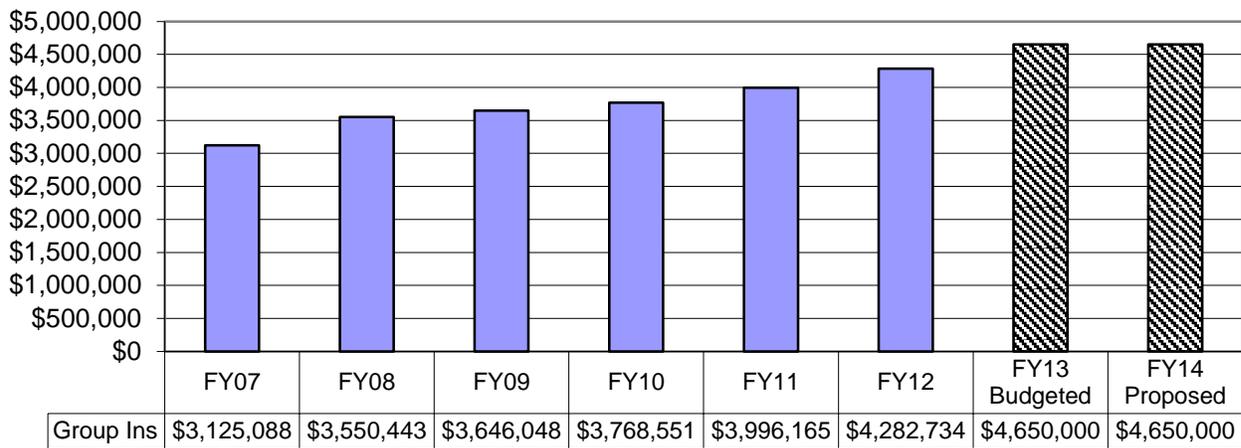
**Expenditures**

The budget process has been made even more challenging in recent years due to upward pressures on costs of several expenditure items.

Group Insurance Costs

Group Insurance covers Health Insurance, Life Insurance, and Dental Insurance. By far, the largest component of Group Insurance is Health Insurance. The chart below presents data about the General Fund allocation for Group Insurance.

**Group Insurance**



Health Insurance

Employee health insurance costs have been one of the fastest growing components of our budget over the past decade. The town pays on average about 55% of employee group health insurance costs and 50% of retiree costs. State law requires us to pay at least 50% and most of the surrounding towns pay a higher proportion.

Concord has been in the forefront of municipal collaborative efforts to restrain costs and wring out unneeded overhead expense through our leadership of the 17 towns and regional school districts now in the Minuteman Nashoba Health Group (MNHG). The group, covering more than 4,000 employees and retirees and another 6,000 family members, is self-funded, which means we pay claims costs, not premiums. The MNHG Board, consisting of one member from each jurisdiction designated by the Board of Selectmen or Regional School Committee, sets internal premium rates designed to cover projected claims costs.

With the enactment of the 2011 Municipal Health Insurance Reform Act, Concord has been given the option to transfer its health insurance subscribers to the State’s Group Insurance Commission (GIC) program or remain in MNHG and negotiate possible plan modifications with part of the savings being shared with health insurance subscribers. The purpose of this legislation was to slow down the increase of health care cost paid by

municipalities. In response to this legislation, Concord and the CCRSD worked within the MNHG Group to successfully design plan modifications that conform to the requirements of the new State law and to gain the acceptance of all bargaining units to a mitigation plan, as required by the statute, designed to ease the transition of participating employees to increased deductibles and co-pays. New plans, with premium rates reduced 12% to 14%, were implemented effective June 1, 2013. Favorable claims experience over eight months of the current Plan year has resulted in the MNHG Board recently announcing health plan premium rates to be effective June 1, 2013, virtually unchanged from current rates. Accordingly, I am able to propose level funding of \$4,650,000 for the Group Insurance account in FY14.

#### Post-Employment Health Insurance Liability

While our General Fund revenues can be expected to increase annually only in the low single-digit range, health care costs have been rising significantly for the past decade. Approximately a quarter of the total group health insurance expenditure is for retirees. New governmental accounting standards that became effective for financial reporting as of June 30, 2009 require municipalities to account for the unfunded portion of post-retirement health insurance benefits, in much the same way that the Town now accounts for pension liabilities. The requirement is solely to report the future liability on the Town's annual Financial Statements, and it is not required to immediately add this cost to the annual budget. Funding this liability as a current cost – that is, accumulating the necessary assets during an employee's working years – represents a significant new budget expense.

In January 2010, the Town hired Stone Consulting to provide an actuarial analysis of the Other Post-Employment Benefits (OPEB) for the Town. The analysis concluded that the Town's cost to meet its current FY13 actuarial liability for Town and Concord Public School employees and retirees would be \$3.0 million, with 2.7 million of the liability attributed to the Town Government and CPS, and \$300,000 to the Enterprises (Light, Water & Sewer, and Beede). Furthermore, the cumulative unfunded Net OPEB Obligation (NOO) – the five-year shortfall in funding required to totally pay this liability as shown on pages III-157 to III-158 – is projected to be \$12.1 million by June 30, 2014

I have taken the following steps to address this obligation:

- First, I have fully budgeted for the Net OPEB Obligation in the Town's Enterprise Fund budgets, completely funding their NOO since FY09. Through FY14, the Enterprises will have transferred more than \$1.67 million to the OPEB Trust Fund;
- Second, the FY12 budget included a new segregated budget item of \$150,000 for the OPEB obligation, and our long-term plan is to increase this amount by \$250,000 each year. I am proposing to increase the FY14 General Fund appropriation to \$650,000. Through FY14, an expected \$2.65 million will have been transferred from the General Fund to the OPEB Trust Fund. This is about 18% of the cumulative Net OPEB Obligation of the General Fund for the six-year period from FY09 through FY14.

It should be noted that this liability does not affect the actual payment for current health insurance cost for Town and CPS retirees. The Town continues a "pay-as-you-go" method for maintaining health insurance coverage; the liability reflects the amount above the estimated current cost needed to be contributed to pay for future retiree health care costs.

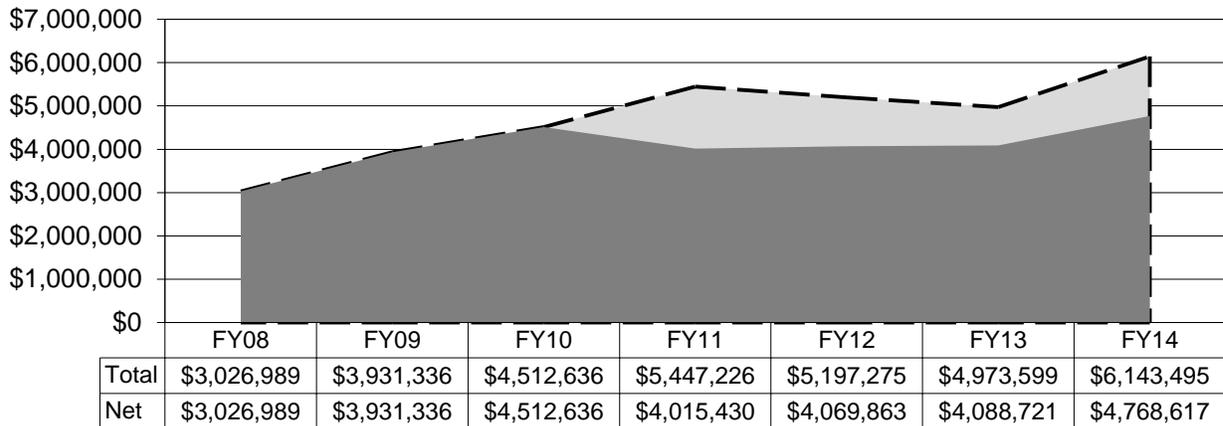
Excluded Debt Service

Total Debt Service represents the funds needed to pay for the annual obligation of principal and interest on outstanding borrowing. It is comprised of three categories: Town Debt Service authorized within the levy limit, Town Excluded Debt Service authorized above the levy limit through a Proposition 2 ½ override vote, and Concord-Carlisle Regional School District Excluded Debt Service, segregated because CCRSD issues its own debt and assesses the annual debt service to Concord and Carlisle.

Over the past several years, the amount of the Town Excluded Debt Service has risen in order to pay off the bonds issued to cover the construction cost of the Alcott, Thoreau, and Willard Elementary Schools. In FY14, it is anticipated that Total Excluded Debt Service (Town and Concord’s share of CCRSD) will have an additional increase due to the debt service associated with financing the new High School.

To mitigate the increase in Total Excluded Debt Service, Town Meeting has created a \$2.5 million Elementary Schools Debt Service Stabilization Fund and a \$2 million High School Debt Stabilization Fund. With a two-thirds affirmative vote by Town Meeting, these funds can be used to decrease the annual tax impact of these increased debt service costs. In addition, the Thoreau School project was awarded grant from the Massachusetts School Building Authority (MSBA) and these funds have been used to less the tax burden.

**Excluded Debt Service**



As shown in the graph above, the dark grey area represents the actual amount that taxpayers pay in excluded debt service and the area under the dotted line shows the total excluded debt service expense with the light grey area being the amount contributed from these other sources. Accordingly, the net effect on taxpayers is approximately \$4.7 million or 6.3% of the projected property tax levy.

## **Budget Priorities for Town Government Operations**

With the economy recovering, I am proposing a budget that restores an adequate level of funding to Town Government Operations. During the period from FY10 to FY12, the average annual increase was just 1.8%, an increase that did not kept pace with the rise in municipal costs. In FY13, I proposed an increase of \$600,000 or 3.3%. This year, I am asking for an additional \$750,000 or 4.0% for the Town Government operations to a level of \$19,474,013, consistent with the Finance Committee Guideline. This increase will allow the Town to fund the following program areas.

### **Staff Compensation**

The proposed FY14 Town Government operating budget under my jurisdiction is expected to provide, for non-union town employees, an adjustment of 1.5% on the pay scales effective July 1, 2013 and a merit increase averaging 2.5% based on the written performance evaluation at each employee's review date. This is an important component of my budget proposal, as we strive to maintain the highly professional, experienced and well-trained staff the town has recruited over the years.

The Salary Reserve line item of \$480,574 also includes the cost of Police, Fire Dispatcher, and Library collective bargaining agreements. In FY14, the contracts with the Concord Police Association and the Concord Firefighters Association will be in the last year of a three-year term. The contract with the Teamsters Local 25 (Public Safety Dispatchers) is in the second year of a three-year contract. In addition, the Library collective bargaining agreement is currently being negotiated.

### **Personnel Changes**

For FY14, there are several proposed personnel changes. With Information Technology being such an integral part of Town operations and with the need for improvements in the Town's Geographic Information System (GIS) capabilities, I am proposing that a new position of GIS / Application Program Manager be funded within the Information Technology Department. This addition will increase the IT Staff to three employees.

To assist several departments with the management of greater workloads, I am also proposing that the Human Resources Department Clerk be increased from 24 to 40 hours-per-week, the Assistant Town Accountant from 25 to 30 hours-per-week, and Council on Aging Receptionist from 32 to 40 hours-per-week. A new Fire Department Office Clerk position is proposed at a 15 hours-per-week level. To care for the upkeep of common land, I am proposing that 800 hours be funded for a CPW seasonal employee.

There are also proposed decreases in staffing. At the Cemetery Division, the position of Laborer / Truck Driver is proposed to be eliminated and responsibilities shifted to other CPW staff and outside contractors. With the decrease of scheduled elections from 3 in FY13 to 1 in FY14, staffing for Election Officers and Technicians is proposed to decrease by 1,219 hours.

## Capital Outlay

This category of expense includes a wide variety of purposes, from police and public works vehicles and equipment to small-scale but continuous repair projects on all of the town buildings (exclusive of schools, which are the responsibility of the school committees and the school budgets). These are the components of our continuous investment for which we cannot issue debt under the law or should not do so as a matter of sound fiscal policy. Rather, we allocate a portion of the scarce current resources which are also in demand to fund our other operational needs. For example, the funding for sidewalk repairs and drainage/culvert repairs and improvements (Accounts 21 and 22) demonstrates the critical nature of these continuing annual commitments. Because of its recurring and consumable nature, this category of expense is grouped in our budget presentation as part of the "Town Government Operating Budget."

I am proposing the capital outlay accounts be increased by \$85,000 or 5.9% as compared with FY13. The FY14 amount of \$1,520,000 for capital outlay items is 7.8% of the town government operating budget of \$19,474,013. The recommendation represents only 69% of the approximately \$2.2 million worth of departmental requests.

## Building Maintenance

Upon the recommendations of two committees (the Facilities Planning Committee and the Joint School / Town Building Maintenance Study Committee) which studied the facility needs of the Town in 2003, the Town initiated an account to fund the capital maintenance of Town buildings. Initial funding was \$40,000 in FY05 and has increased to a level of \$180,000 proposed for FY14. Based on the original recommendations, our long-term target funding level for this account is in excess of \$400,000 annually, or 2.75% of the replacement cost of the buildings.

Beginning in FY11, the Town hired a Facilities Maintenance Manager. This position is responsible for coordinating the structural and systems maintenance of all Town buildings under the jurisdiction of the Town Manager. The Town-wide Building Maintenance account provides the budgeted resources to pay this salary.

## Resource Sustainability

With a generous gift of \$1.7 million from the Sawyer Trust received in January 2008, the Town has embarked on an effort to make Town-owned buildings more energy efficient. The Comprehensive Sustainable Energy Committee (CSEC) provides advisory assistance to the Town Manager on issues regarding the allocation for funding specific projects. The gift is managed and invested by the Trustees of Town Donations in accordance with a Town Meeting vote. To date, about \$253,000 has been earned and added to the fund. As of December 2012, the Town has committed a total of approximately \$1.6 million from this fund to pay for energy efficiency improvements. These improvements include the installation of energy-efficient lighting, replacement of existing heating systems with high-efficiency boilers, and improvement in the insulation of Town buildings.

In the near future, this gift money will run out and there will continue to be worthy projects requiring funding. In preparation, the FY13 budget established a new Resource Sustainability Fund with an initial allocation of \$25,000. The purpose of this fund is to finance resource sustainability and conservation projects. Potential initiatives include

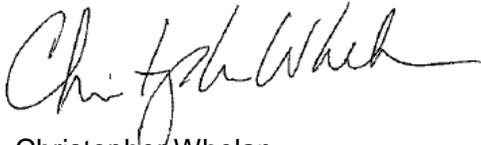
renewable energy projects, material recycling programs, water conservation measures, energy efficiency improvements for Town buildings, and fuel efficiency initiatives for the Town's motor vehicles. An appropriation of \$40,000 is proposed for FY14, with a long-term plan to budget \$100,000 by FY18.

### **Conclusion**

By maintaining strong reserves, conservatively estimating expected revenues, and keeping expenditures in check, I am proposing a budget that continues with Concord's tradition of sound financial management. Recognition of this sound financial management can be seen in the fact that Moody's Investors Service has given Concord its highest credit rating (Aaa) continuously since 1987.

It is noted that forecasted revenues and expenditures will need to be reviewed before final FY14 recommendations are made in March by the Finance Committee and the Board of Selectmen, and final revisions may be made in April prior to the 2012 Annual Town Meeting.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Whelan". The signature is fluid and cursive, with a long horizontal stroke at the end.

Christopher Whelan  
Town Manager

Cc: Finance Committee members  
Committee Chairpersons  
Town Department Heads



# **Section II Budget Summary**

**SECTION II: Budget Summary**



**THIS PAGE INTENTIONALLY LEFT BLANK**

# SECTION II: Budget Summary

## Overview

### Section Overview:

This Budget Summary contains charts, schedules, and narratives that describe the Budget and the Town's Finances in general. The level of detail used in this summary section aims to allow the reader to grasp the "big picture" relating to the Town's recent-past, present, and near-future.

The sub-sections found in this summary are:

- Overview II-1 to II-7
- Property Taxes II-8 to II-13
- Resources II-14 to II-17
- Expenses II-18 To II-32
- Capital Outlay II-34To II-43
- Debt II-44 To II-59

### The Town Manager's Budget

**The Town Manager's Proposed FY14 Budget totals:**

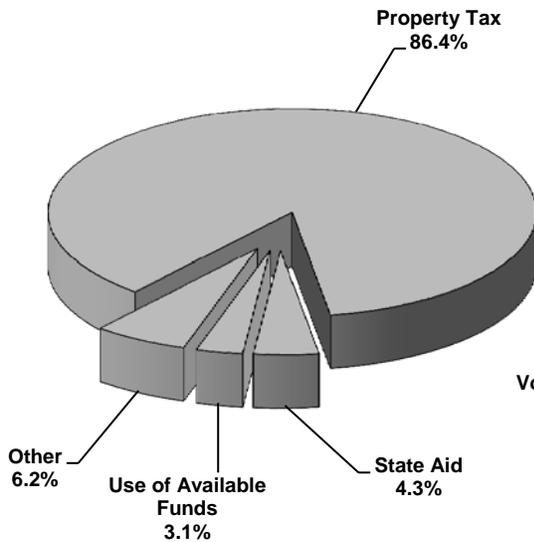
**\$86,607,267**

This level of appropriation is at the Finance Committee's FY14 Budget Guidelines.

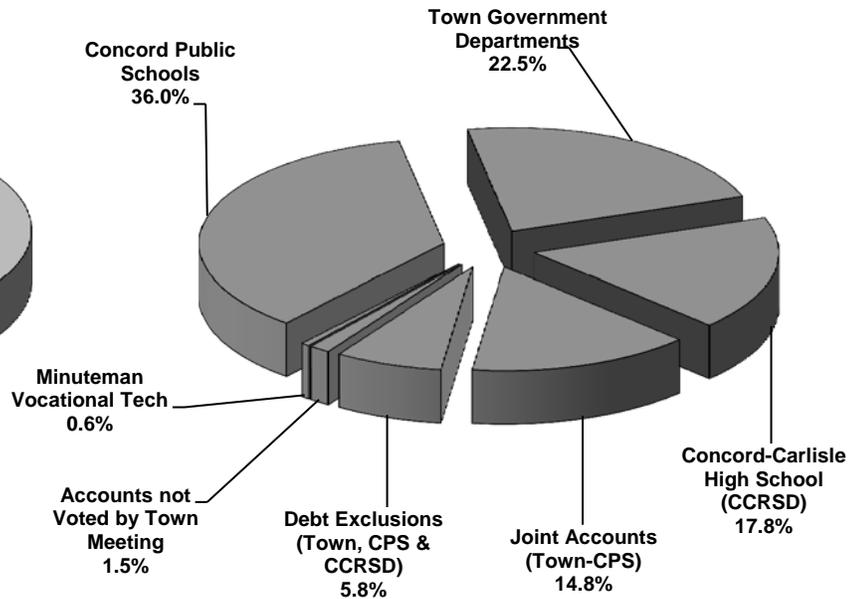
\*See page III-41 for more on the Finance Committee.

\*See page VI-5 for the Finance Committee Guidelines.

**FY14 General Fund Resources**  
Totaling \$86,607,267



**FY14 General Fund Expenses**  
Totaling \$86,607,267



### Fiscal Balance:

This FY14 Proposed Budget represents a balanced budget. Both budgeted resources and expenses equal \$86,607,267. All amounts are shown at the Finance Committee's Budget Guidelines issued November 30, 2012.

## SECTION II: Budget Summary

## Overview

### Budget Level and Credit Rating:

The information depicted below shows the overall financial health of the Town over the last decade.

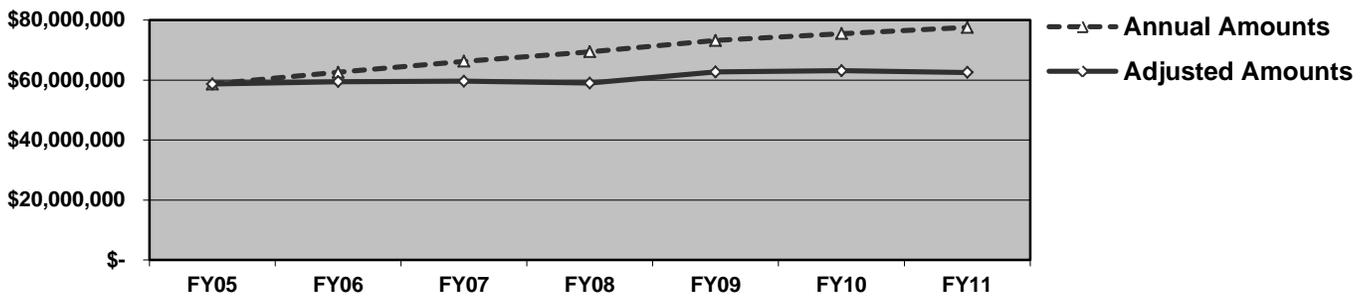
The first graph represents the total Town budget in terms of actual and adjusted dollar amounts. The line on the top is the actual amount budgeted and the line on the bottom is the amount adjusted for inflation.

The chart on the lower half of the page provides information about the credit rating earned by the Town.

### Fiscal Stability

In spite of the economic turmoil during the last several years, the Town Government has maintained its fiscal stability. The budget in real terms (adjusted for inflation) is fairly level. In addition, Moody's Investors Service has continued to reaffirm the Town's Aaa credit rating, the highest possible rating category.

**Financial History: Actual vs. Adjusted Town Appropriations - FY05 to FY11**  
(in year 2005 dollars)



**Discussion:** The Town's budget has remained very stable when adjusted for inflation. This means that tax dollars are largely being spent to maintain a level of service, rather than to expand the size of Town Government.

\*Values (adjusted for inflation) based on the Bureau of Economic Analysis' Table 1.1.9. Implicit Price Deflator for Gross Domestic Product, 2005-2011 (Annual), State and Local governments, viewed: 1/10/2013.

## Town Credit Rating History

Concord's credit rating is a measure of the Town's overall fiscal health. Since November 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 during the last two and a half decades.. As a result of the Aaa rating, the Town can borrow funds at more favorable interest rates.

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
<b>The Town's Credit Rating (Moody's)</b>	Aaa							

The opposite page provides information about the General Fund's Fund Balance. Data for FY11 and FY12 are actual amounts and for FY13 and FY14 are projections. The FY11 and FY12 data are derived from the "Schedule A" report filed with the Massachusetts Department of Revenue.



## SECTION II: Budget Summary

## Overview

<b>General Fund Balance Analysis</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budgeted</b>	<b>FY14 Proposed</b>
<b>Revenues</b>				
Taxes	\$69,406,190	\$72,026,290	\$74,269,429	\$78,086,989
Charges for Services	\$1,297,716	\$1,211,908	\$875,000	\$875,000
Licenses, Permits, and Fees	\$970,197	\$1,280,146	\$725,000	\$730,000
Revenues from Other Government	\$3,747,068	\$3,825,012	\$3,807,120	\$3,807,000
Miscellaneous Revenues	<u>\$524,664</u>	<u>\$1,538,470</u>	<u>\$463,400</u>	<u>\$438,400</u>
	\$75,945,835	\$79,881,826	\$80,139,949	\$83,937,389
<b>Expenditures</b>				
Salary and Wages	-\$35,375,620	-\$36,616,409	-\$37,513,562	-\$39,181,214
Expenditures	-\$25,083,781	-\$24,483,366	-\$25,828,058	-\$28,023,596
Capital Outlay	-\$2,047,436	-\$1,407,459	-\$1,435,000	-\$1,520,000
Debt Service	-\$7,953,492	-\$7,260,560	-\$8,019,471	-\$8,024,457
Unclassified	<u>-\$4,096,260</u>	<u>-\$4,140,634</u>	<u>-\$4,413,736</u>	<u>-\$4,558,000</u>
	-\$74,556,589	-\$73,908,428	-\$77,209,827	-\$81,307,267
<b>Net Revenues / Expenditures</b>	\$1,389,246	\$5,973,398	\$2,930,122	\$2,630,122
Other Financing Sources (Uses)				
Transfer from Other Funds	\$2,820,664	\$1,856,428	\$2,119,878	\$2,669,878
Transfers to Other Funds	-\$803,541	-\$3,711,279	-\$400,000	-\$650,000
Other Financing Uses	<u>-\$3,996,165</u>	<u>-\$4,282,734</u>	<u>-\$4,650,000</u>	<u>-\$4,650,000</u>
	-\$1,979,042	-\$6,137,585	-\$2,930,122	-\$2,630,122
<b>Total Excess (Deficiency)</b>	-\$589,796	-\$164,187	\$0	\$0
<b>Fund Balance (Beginning of Year)</b>	\$21,737,586	\$21,147,790	\$20,983,603	\$20,983,603
<b>Fund Balance (End of Year)</b>	<b>\$21,147,790</b>	<b>\$20,983,603</b>	<b>\$20,983,603</b>	<b>\$20,983,603</b>
<b>Fund Balance Analysis</b>				
Designated for Thoreau Debt Service	\$5,904,870	\$5,477,457	N/A	N/A
Reserved for Expenditures	\$850,000	\$850,000	N/A	N/A
Reserved for Encumbrances	\$3,199,541	\$3,638,246	N/A	N/A
Snow and Ice Deficit	-\$157,838	\$0	N/A	N/A
<b>Unreserved Fund Balance</b>	<b><u>\$11,351,217</u></b>	<b><u>\$11,017,900</u></b>	<b><u>N/A</u></b>	<b><u>N/A</u></b>
	\$21,147,790	\$20,983,603	N/A	N/A
<b>Free Cash Analysis</b>				
Unreserved Fund Balance	\$11,351,217	\$11,017,900	N/A	N/A
Minus: Receivables	-\$840,210	-\$865,766	N/A	N/A
Minus: Deferred Revenue	-\$907,367	-\$690,044	N/A	N/A
Minus: Miscellaneous	<u>-\$35,984</u>	<u>-\$104,428</u>	<u>N/A</u>	<u>N/A</u>
<b>Certified Free Cash</b>	<b>\$9,567,656</b>	<b>\$9,357,662</b>	N/A	N/A

## SECTION II: Budget Summary

## Overview

### Free Cash:

The narrative and chart below present information about Free Cash, the undesignated Fund Balance available to be appropriated by Town Meeting. The Finance Committee has set a policy to keep the unused Free Cash balance at or above 5% the total ensuing Town budget.

### Strong Reserves

The Town's Free Cash exceeds the minimum amount of 5% of the next year's budget. As a result of this policy and other sound management practices, Moody's Investors Service has affirmed Concord's Aaa credit rating on the Town's outstanding debt, as of May 11, 2012.

## 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. As a policy, the Finance Committee has stated that the reserves should be at least 5% of the next year's total Town budget.

These reserves are officially the Undesignated General Fund Balance, commonly referred to a "Free Cash". They represent the amount of fund balance which the Town has not currently designated for any specific purpose. Each year, the State examines the Town's books 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.

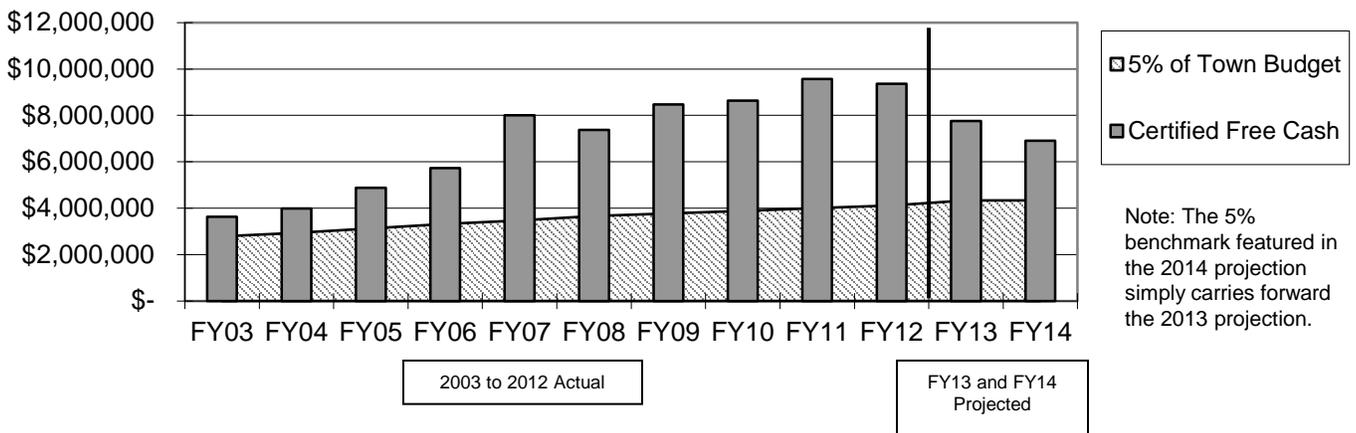
As shown on the previous page, Free Cash is calculated by taking the Town's fund balance at year-end and subtracting those items which are designated for other purposes.

Over the past decade, Free Cash has generally increased from year-to-year as a result of the Town (1) conservatively estimating revenues (i.e., the Town usually collects more revenue than budgeted), and effectively controlling expenses (i.e., the Town spends less money than budgeted).

The chart below shows the annual amount of certified Free Cash identified by the bars and the floor representing 5% of the next year's Town budget identified by the shaded area.

At June 30, 2012, the most recent year that has been certified by the State, Free Cash totaled more than \$9.3 million, while 5% of the next year's budget equaled approximately \$4 million.

**Certified Free Cash (Actual from 2003 to 2012 and Projected from FY13 to FY14)**



## SECTION II: Budget Summary

## Overview

### Uses of Free Cash:

As appropriated by Town Meeting, the Town's available reserves has been used for various purposes which include decreasing the tax levy and establishing stabilization funds.

### Prudent Uses

Over the years, the Finance Committee has proposed and the Town Meeting has adopted, modest allocations of Free Cash in an effort to retain Free Cash at levels which are fiscally prudent.

Town Meeting has appropriated Free Cash for various purposes. An appropriation is often approved to reduce the annual property tax levy. For FY14, \$850,000 is proposed for this purpose.

In addition, Town Meeting has voted to apply a portion of the Free Cash reserves to create stabilization funds to offset prospective rises in property taxes due to the increased debt service to pay of the construction of public school buildings. At the 2008 Annual Town Meeting, an amount of \$2.5 million was allocated from Free Cash to lower the tax levy impact of debt service payments for the Alcott, Thoreau, and Willard Elementary School Bonds.

At the Special Town Meeting on November 7, 2011, Concord citizens voted to establish a \$2 million stabilization fund from Free Cash to be used to offset future property tax increases resulting from additional debt service associated with the cost for construction of the new Concord-Carlisle High School.

The effect of the establishment of these two stabilization funds is to decrease the Free Cash balance certified at June 30, 2008 and June 30, 2012.

It should be noted that the projections for FY13 and FY14 do not take into account likely increases in Free Cash due to the conservative estimation of revenues and expenditures: estimated revenues may be lower than the actual amounts received and budgeted expenditures may not be entirely used. According, the downward trend for projected free cash in FY13 and FY14 do not reflect the positive results from operations that may occur for those years.

### Using Free Cash

Fiscal Year	Free Cash Available for Appropriation	Certified June 30th of:	Percent of Next Year's Budget (from cert. date)	Appropriated to Reduce the Tax Levy	Appropriated for Debt Stabilization	Appropriated for Willard School Borrowing	Total Free Cash Use
2004	\$ 4,141,512	2002	7.9%	\$ 810,399	\$ -	\$ -	\$ 810,399
2005	3,638,239	2003	6.5%	459,000	-	-	459,000
2006	3,994,445	2004	6.8%	500,000	-	-	500,000
2007	4,880,193	2005	7.8%	500,000	-	-	500,000
2008	5,730,609	2006	8.6%	500,000	-	-	500,000
2009	8,003,063	2007	11.5%	600,000	2,500,000	-	3,100,000
2010	7,371,061	2008	10.0%	600,000	-	440,000	1,040,000
2011	8,471,337	2009	11.2%	634,430	-	-	634,430
2012	8,635,340	2010	11.1%	874,822	-	-	874,822
2013	9,567,656	2011	11.9%	850,000	2,000,000	-	2,850,000
<i>proposed</i> 2014	\$ 9,357,662	2012	11.3%	\$ 850,000	\$ 750,000	\$ -	\$ 1,600,000

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. For example, the State certified the Town's free cash at \$9,357,662 as of June 30, 2012, and this amount is available for the next appropriation, which will be the 2013 Annual Town Meeting's vote on the FY14 budget.

# SECTION II: Budget Summary

## Overview

### General Fund Budget - All Accounts Five Years: FY09 - FY13 Budgets and FY14 Finance Committee Guideline

Line #		FY09 Budget	FY10 Budget	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Guideline (Nov. 2012)	Dollar Change	Percent Change	Percent of Total
<b>Town Government</b>										
1	personal services	\$ 12,390,155	\$ 12,713,627	\$ 12,974,546	\$ 13,599,845	\$ 13,937,691	\$ 14,494,368	\$ 556,677	3.99%	16.74%
2	O & M	3,108,858	3,112,886	2,836,967	2,914,168	3,126,322	3,234,645	108,323	3.46%	3.73%
3	capital outlay	1,466,000	1,300,500	1,315,500	1,385,000	1,435,000	1,520,000	85,000	5.92%	1.76%
4	Reserve Fund	225,000	225,000	225,000	225,000	225,000	225,000	0	0.00%	0.26%
5	<b>Total</b>	\$ 17,190,013	\$ 17,352,013	\$ 17,352,013	\$ 18,124,013	\$ 18,724,013	\$ 19,474,013	\$ 750,000	4.01%	22.49%
6	<b>Concord Public Schools</b>	\$ 27,206,200	\$ 27,699,200	\$ 27,699,200	\$ 28,474,200	\$ 29,755,538	\$ 31,140,538	\$ 1,385,000	4.65%	35.96%
7	<b>Concord-Carlisle RSD</b>	\$ 12,803,885	\$ 13,442,936	\$ 14,006,221	\$ 14,766,221	\$ 15,066,221	\$ 15,391,221	\$ 325,000	2.16%	17.77%
9	<b>Total Operating Budgets</b>	\$ 57,200,098	\$ 58,494,149	\$ 59,057,434	\$ 61,364,434	\$ 63,545,772	\$ 66,005,772	\$ 2,460,000	3.87%	76.21%
9	Group Insurance	\$ 3,845,000	\$ 4,152,600	\$ 4,465,000	\$ 4,650,000	\$ 4,650,000	\$ 4,650,000	\$ 0	0.00%	5.37%
9a	OPEB Trust				150,000	400,000	650,000	250,000	62.50%	0.75%
10	Retirement	2,450,000	2,500,000	2,750,000	2,860,000	2,945,000	3,035,000	90,000	3.06%	3.50%
11	Debt Service	3,100,000	3,150,000	3,175,000	3,275,000	3,300,000	3,400,000	100,000	3.03%	3.93%
12	Social Security/Medicare	510,000	545,000	580,000	610,000	625,000	640,000	15,000	2.40%	0.74%
13	Other Fixed & Mandated	425,000	400,000	375,000	375,000	375,000	400,000	25,000	6.67%	0.46%
14	<b>subtotal</b>	\$ 10,330,000	\$ 10,747,600	\$ 11,345,000	\$ 11,920,000	\$ 12,295,000	\$ 12,775,000	\$ 480,000	3.90%	14.75%
15	Minuteman Voc Tech	\$ 486,660	\$ 637,601	\$ 590,682	\$ 555,830	\$ 437,910	\$ 480,000	\$ 42,090	9.61%	0.55%
16	High School Debt Exclusion	684,143	539,239	582,444	322,941	254,128	1,519,038	1,264,910	497.75%	1.75%
17	Town Debt Exclusion	3,247,193	3,973,397	4,864,782	4,874,334	4,719,471	4,624,457	(95,014)	-2.01%	5.34%
	Free Cash appropriations	\$ 4,417,996	\$ 5,150,237	\$ 6,037,908	\$ 5,753,105	\$ 5,411,509	\$ 6,623,495	\$ 1,211,986	22.40%	7.65%
				34,430	\$	\$				
18	<b>TOWN MEETING VOTE</b>	\$ 71,948,094	\$ 74,391,986	\$ 76,474,772	\$ 79,037,539	\$ 81,252,281	\$ 85,404,267	\$ 4,151,986	5.11%	98.61%
19	State assessments	\$ 382,563	\$ 389,372	\$ 441,741	\$ 446,473	\$ 468,736	\$ 483,000	\$ 14,264	3.04%	0.56%
20	Snow/ice & other deficits	358,915	239,730	99,199	157,838	0	170,000	170,000	N/A	0.20%
21	Overlay	523,555	506,857	545,082	500,183	538,810	550,000	11,190	2.08%	0.64%
22	<b>subtotal</b>	\$ 1,265,033	\$ 1,135,959	\$ 1,086,022	\$ 1,104,494	\$ 1,007,546	\$ 1,203,000	\$ 195,454	19.40%	1.39%
23	<b>TOTAL BUDGET PLAN</b>	\$ 73,213,127	\$ 75,527,945	\$ 77,560,794	\$ 80,142,033	\$ 82,259,827	\$ 86,607,267	\$ 4,347,440	5.29%	100.00%

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

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

# SECTION II: Budget Summary

## Overview

### Financing the Budget Plan

	FY09 Budget	FY10 Budget	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Guideline (Nov. 2012)	Dollar Change	Percent Change	Percent of Total	
24	state aid	\$ 4,477,986	\$ 3,808,876	\$ 3,657,671	\$ 3,580,402	\$ 3,717,000	\$ (120)	-	4.29%	
25	motor vehicle excise tax	2,150,000	2,050,000	2,100,000	2,150,000	2,300,000	75,000	3.37%	2.66%	
26	investment earnings	750,000	270,000	300,000	175,000	150,000	(25,000)	(14.29)%	0.17%	
27	other local revenue	2,246,500	2,206,500	2,511,500	2,731,400	2,954,400	55,000	1.90%	3.41%	
28	Appropriations financed from:									
29	Elem. Debt Stabilization Fund		1,000,000	1,000,000	700,000	735,000	\$ 260,000	54.74%	0.85%	
30	CCHS Debt Stabilization Fund			34,430	24,822	230,000	230,000	N/A	0.27%	
31	transfers to General Fund:									
32	from CMLP (Light Fund)	340,000	355,000	380,000	380,000	445,000	\$ 60,000	15.58%	0.51%	
33	Thoreau School MSBA grant			431,796	427,412	409,878	-	-	0.47%	
34	"free cash" transfer	600,000	1,040,000	600,000	850,000	850,000	-	-	0.98%	
35	<b>subtotal</b>	\$ 10,564,486	\$ 9,730,376	\$ 11,015,397	\$ 11,019,036	\$ 11,791,278	\$ 654,880	5.88%	13.61%	
<b>Property Tax:</b>										
36	property tax base	\$ 57,769,554	\$ 60,216,052	\$ 61,712,667	\$ 64,189,546	\$ 69,197,372	3,346,000	5.08%	79.90%	
37	new growth	947,751	1,068,881	817,300	863,588	850,000	(333,336)	(28.17)%	0.98%	
38	<b>total within the Levy Limit</b>	\$ 58,717,305	\$ 61,284,933	\$ 62,529,967	\$ 65,053,134	\$ 70,047,372	\$ 3,012,664	4.49%	80.88%	
39	debt exclusion	3,931,336	4,512,636	4,015,430	4,069,863	4,768,617	679,896	16.63%	5.51%	
40	<b>total property tax</b>	\$ 62,648,641	\$ 65,797,569	\$ 66,545,397	\$ 69,122,997	\$ 74,815,989	\$ 3,692,560	5.19%	86.39%	
<b>TOTAL RESOURCES</b>							\$ 86,607,267	\$ 4,347,440	5.29%	100.00%

# SECTION II: Budget Summary

## Property Taxes

### Property Taxes:

The total projected property tax levy for FY14 is:

**\$74,815,898**

This represents 86.39% of the total revenues supporting the FY14 budget.

It also represents an increase of 5.19% over the FY13 tax levy of \$71,123,429.

This, however, *does not* mean that the property tax rate will increase by 5.19%, as \$850,000 of the increase is due to projected New Growth (see chart on page II-9 for a further break-out of the components of the total levy).

The resulting impact on the property tax rate will be:

**+ 4.00%**

### Property Tax Highlights

The FY14 property tax levy is projected to increase by 4.00% over the FY13 levy, net of new growth.

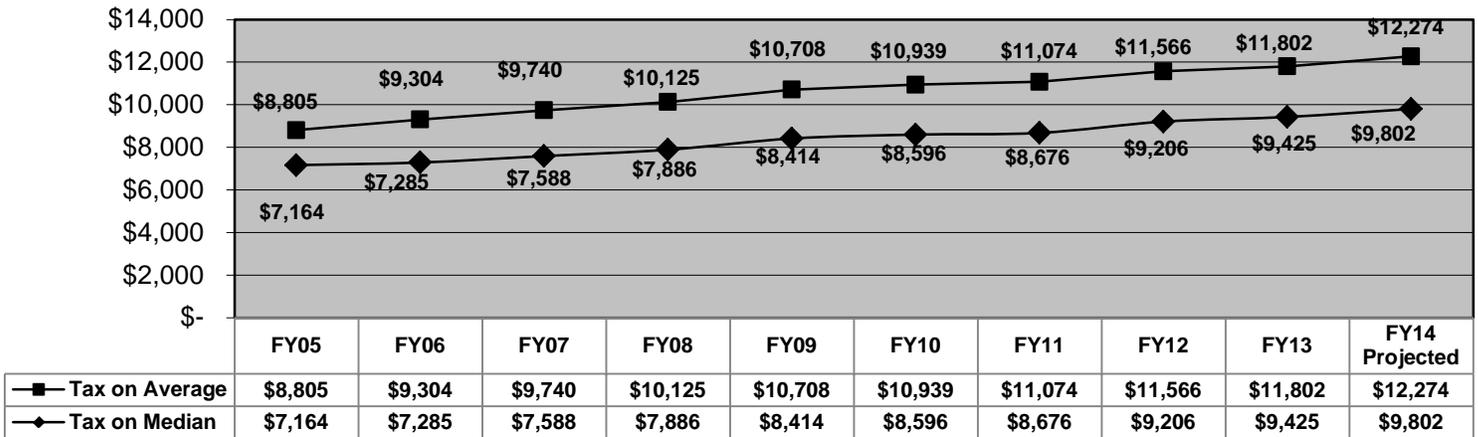
The effects of this increase can be understood in the following ways:

- The median single family residential tax bill for FY14 is projected to increase by \$377 from \$9,425 in FY13 to \$9,802 in FY14 (based on a median assessed value of \$669,850).

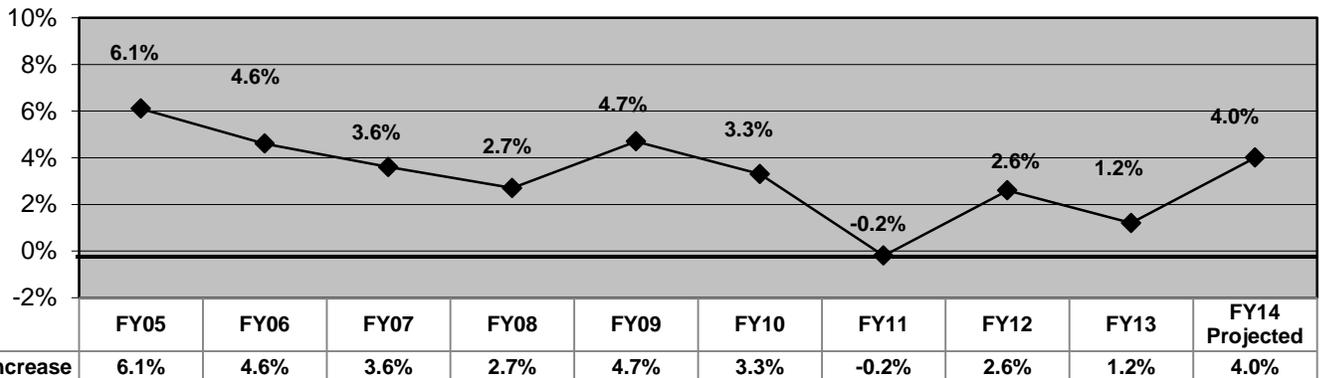
Or...

- The tax bill per \$100,000 of assessed value will increase by \$56 from \$1,407 in FY13 to an estimated \$1,463 in FY14.

### Sample Tax Bills on Single Family Parcels



### Historic Tax Revenue Increases (Borne by Existing Taxpayers)



## SECTION II: Budget Summary

## Property Taxes

### Property Tax Details:

In the area below, there is information that details how the Levy Limit has been calculated (for the proposed budget, as well as for the current and previous fiscal year budgets).

For FY14, the first number shown is the FY13 Levy Limit of \$69,911,104. As authorized by Prop 2½, the FY13 Levy Limit is multiplied by 2.5% to get \$1,747,788. New building construction (New Growth) is estimated to be \$850,000. The sum of these numbers is the new FY14 Levy Limit of \$72,508,882. After adding the excluded debt of \$4,768,617, the maximum allowable levy equals \$77,277,499.

With the proposed FY14 level of spending of \$74,815,989, the result is a budget under the levy limit and an unused tax levy capacity of \$2,461,510.

### Proposition 2½

Since 1982, Massachusetts Law has limited property tax increases by municipalities. The law restricts municipalities from increasing their property tax levy limit by more than 2½% each year, and is thus known as Proposition 2½.

It should be noted that property tax revenues resulting from “new growth” do not count towards the limit. This is because Proposition 2½ is intended to limit tax increases on existing taxpayers, while allowing the municipality to expand its services to meet additional needs posed by new growth.

Thus, it makes sense to isolate the impact of any rate increases as they apply to existing taxpayers (see the *Historic Tax Revenue Increases* chart on the previous page).

### Levy Limit Calculation

	FY12 Actual	FY13 Actual	FY14 Projected
Previous Levy Limit	\$ 64,569,355	\$ 67,047,174	\$ 69,911,104
New Growth Adjustment		4,307	-
Plus 2 1/2 %	<u>1,614,234</u>	<u>1,676,287</u>	<u>1,747,778</u>
Subtotal	66,183,589	68,727,768	71,658,882
Plus New Growth	863,585	1,183,336	850,000
Levy Limit	67,047,174	69,911,104	72,508,882
Plus Excluded Debt Amount	<u>4,069,863</u>	<u>4,088,721</u>	<u>4,768,617</u>
Maximum Allowable Levy	\$ 71,117,037	\$ 73,999,825	\$ 77,277,499
Actual Tax Levy	\$ 69,122,997	\$ 71,123,429	\$ 74,815,989
Unused Levy Limit <i>(Max. Levy minus Actual Levy)</i>	\$ 1,994,040	\$ 2,876,396	\$ 2,461,510

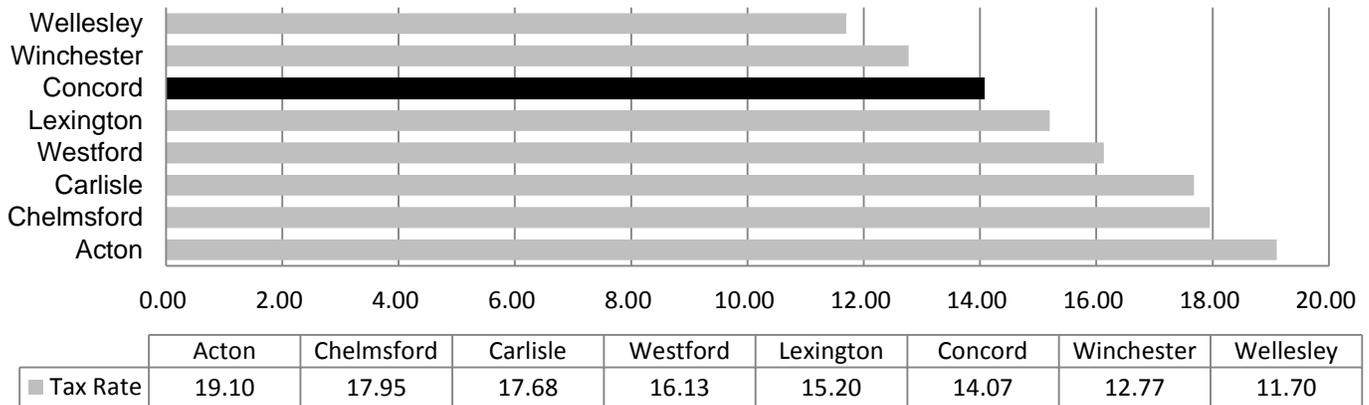
**SECTION II: Budget Summary**

**Property Taxes**

	FY13 Tax Rates		FY13 Unused Levy Capacity	
	Residential	Commercial	Amount	% of Limit
Acton	\$ 19.10	\$ 19.10	\$ 15,623	0.02%
Andover	14.51	24.26	715,811	0.64%
Bedford	15.37	33.80	995,196	1.82%
Brookline	11.65	18.97	30,953	0.02%
Carlisle	17.68	17.68	598,144	2.68%
Chelmsford	17.95	17.95	1,142,022	1.40%
<b>Concord</b>	<b>14.07</b>	<b>14.07</b>	<b>2,876,396</b>	<b>3.89%</b>
Lincoln	14.23	18.72	10,792	0.44%
Lexington	15.20	28.97	53,534	0.04%
Needham	11.30	22.18	20,054	0.02%
Newton	11.49	21.93	14,400	0.01%
Sudbury	17.99	23.52	188,382	0.26%
Wayland	17.89	17.89	11,143,348	17.64%
Wellesley	11.70	11.70	63,487	0.06%
Westford	16.13	16.13	56,240	0.09%
Winchester	12.77	12.01	96,923	0.14%

The table presented above provides data on the FY13 tax rates and unused levy capacity for neighboring municipalities. A lower tax rate makes the relative property tax burden less and a higher unused levy capacity shows that the municipality is not taxing at the maximum amount as determined by Proposition 2 ½.  
 Source: Massachusetts Department of Revenue, Division of Local Services, 1/4/2013

**FY13 Tax Rates of Comparable Municipalities with Uniform Tax Rates**



The chart presented above shows the FY13 tax rates of neighboring communities that have a uniform tax rate (e.g., a tax rate that is the same for residential, commercial and industrial property).

# SECTION II: Budget Summary

## Property Taxes

Assessment Date	Fiscal Year	Median single family parcel value	Tax rate	Tax Bill	Average Single family value		Total Tax Levy		New Growth Levy		impact on existing taxpayers	
					Single family value	Tax Bill	Total Tax Levy	New Growth Levy	Net Levy	% over prior total levy		
Jan. 1, 2003	2004	581,950	\$10.59	6,163	754,200	7,987	46,721,518	578,456	46,143,062	+8.6%		
Jan. 1, 2004	2005	731,000	\$9.80	7,164	898,455	8,805	50,147,585	558,743	49,588,842	+6.1%		
Jan. 1, 2005	2006	712,100	\$10.23	7,285	909,447	9,304	53,273,087	817,917	52,455,170	+4.6%		
Jan. 1, 2006	2007	718,550	\$10.56	7,588	922,372	9,740	56,065,720	894,270	55,171,450	+3.6%		
Jan. 1, 2007	2008	735,650	\$10.72	7,886	944,487	10,125	58,946,453	1,368,514	57,577,939	+2.7%		
Jan. 1, 2008	2009	707,100	\$11.90	8,414	899,866	10,708	62,648,641	947,751	61,700,890	+4.7%		
Jan. 1, 2009	2010	656,700	\$13.09	8,596	835,697	10,939	65,797,569	1,068,881	64,728,688	+3.3%		
Jan. 1, 2010	2011	657,750	\$13.19	8,676	839,569	11,074	66,545,397	817,300	65,728,097	(0.1)%		
Jan. 1, 2011	2012	677,900	\$13.58	9,206	851,674	11,566	69,122,997	863,585	68,259,412	+2.6%		
Current Year	2013	\$669,850	\$14.07	\$9,425	838,804	\$11,802	\$71,123,429	\$1,183,336	\$69,940,093	+1.2%		
Projected	2014			\$9,802		\$12,274	\$74,815,989	\$850,000	\$73,965,989	+4.0%		

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

Fiscal Year	Voted Operating Override levy	% incr. in levy	Debt Exclusion Levy		Total change in tax levy
			Exclusion Levy	Change from prior year	
2004	1,532,364	3.61%	1,560,304	847,100	4,225,489
2005	1,858,160	3.98%	1,854,324	294,020	3,426,067
2006	752,480	1.50%	2,486,543	632,219	3,125,502
2007	657,538	1.23%	2,702,361	215,818	2,792,633
2008	none		3,026,989	324,628	2,880,733
2009	none		3,982,522	955,533	3,702,188
2010	none		4,512,636	530,114	3,148,928
2011	none		4,015,430	(497,206) *	747,828
2012	none		4,069,862	54,432 *	2,577,600
Budget 2013	none		4,088,721	73,291 *	2,000,432
Guideline 2014	none		4,768,617	698,755 *	3,692,560

FY11 is net of \$1,000,000 appropriated from the Debt Stabilization Fund and \$431,796 from Thoreau MSBA grant allocation.  
 FY12 is net of \$700,000 appropriated from the Debt Stabilization Fund and \$427,413 from Thoreau MSBA grant allocation.  
 FY13 is net of \$475,000 appropriated from the Debt Stabilization Fund and \$409,878 from Thoreau MSBA grant allocation.  
 FY14 is net of \$735,000 (Elementary Schools) and \$230,000 (High School) from the Debt Stabilization Funds and \$409,878 from Thoreau MSBA grant allocation

**Proposed FY14 Budgets  
Property Tax impact**

**incremental and total tax levy and budget changes**

	FY13	FY14 at Guidelines		
		plus	at proposed level	% Δ
Town Government operations	\$18,724,013	+\$ 750,000 =	\$ 19,474,013	+4.0%
Concord Public Schools (K-8)	\$29,755,538	+\$ 1,385,000 =	\$ 31,140,538	+4.7%
CCHS assessment:				
without debt exclusion	\$ 15,066,221	+\$ 325,000 =	\$ 15,391,221	+2.2%
debt exclusion	<u>254,128</u>		<u>1,519,038</u>	
total assessment	\$ 15,320,349		\$ 16,910,259	
Concord's assessment share:				
FY13: 71.77%				
FY14: 72.85%				
<b>Sum for all operating budgets:</b>			<u>\$ 2,460,000</u>	
<b>Projected Tax rate Impact</b>				<b>+ 4.00%</b>
Tax Bill at median \$669,850 value	\$ 9,425	+ 377 =	\$ 9,802	
Tax Bill per \$100,000 a.v.	\$ 1,407	+ 56 =	\$ 1,463	

# SECTION II: Budget Summary

# Property Taxes

## Assessed Valuation, Levy Limit, Tax Levy and Rates: FY1980-2013

Fiscal Year	Total Assessed Value	Absolute Levy Limit	Annual Levy Limit	Actual Levy		Uniform Tax Rate	Actual Tax Rates			Unused Levy Limit		
				Within Limit	Debt Exclusion		Residential	Open Space	Commercial	"CIP" ratio	\$	as % of Limit
1980	\$371,034,400			\$13,060,411		\$35.20						
1981	\$383,133,677			\$15,248,720		\$39.80					\$536,405	3.43%
1982	\$644,119,237	\$16,102,981	\$15,629,937	\$15,093,532		\$23.43	23.60	20.06	23.43	100.0	\$871,027	5.37%
1983	\$651,122,529	\$16,278,063	\$16,214,000	\$15,342,973		\$23.56	23.66	19.99	23.78	100.9		
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	\$435,498	\$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	\$504,753	\$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	-----	all @ 13.26	-----	-----	\$778,505	2.55%
1999	\$2,704,003,171	\$67,600,079	\$32,061,277	\$31,406,074	\$772,688	\$11.90	-----	all @ 11.90	-----	-----	\$655,203	2.04%
2000	\$2,742,122,055	\$68,553,051	\$33,421,403	\$32,453,928	\$725,749	\$12.10	-----	all @ 12.10	-----	-----	\$967,475	2.89%
2001	\$2,783,643,972	\$69,591,099	\$34,827,754	\$34,225,525	\$681,370	\$12.54	-----	all @ 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%

## SECTION II: Budget Summary

## Resources

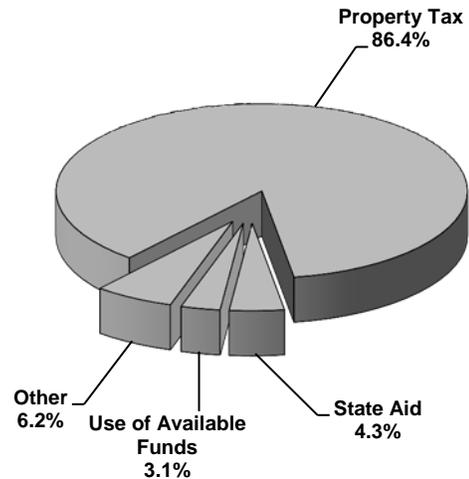
### Financial Resources:

The General Fund budget is financed with funds generated from property taxes, local motor vehicle excise taxes, state aid, transfers from other local sources, investment earnings on temporarily available cash balances, and other local fees and charges.

### **The Resources section contains the following:**

- Resource Category Descriptions II-14
- Resource Detail (Revenue Detail) II-15 to II-17

### **FY14 General Fund Resources** **Totaling \$86,607,267**



Property Tax – Property taxes constitute about 86% of the total annual resources of the Town budget and may be levied only up to a calculated levy limit (which is certified by the state Department of Revenue). This limit can only increase by 2.5% from the previous year’s levy limit. However, taxes generated from “new growth”, the increased property values resulting from new construction and change of property use, is added to the annual limit. In addition, any override or debt exclusion amount approved by a majority vote of the electorate is added to the annual levy limit (page II-16, section I).

State Aid – The types of funds provided to Concord by the state government are listed in the Resource Detail – General Fund schedule on page II-15 section A.

Motor Vehicle Excise Tax – These resources are raised from a tax on each individual vehicle garaged in the Town, according to a schedule of depreciated value set by statute and administered by the State Registry of Motor Vehicles (page II-15, section B, line 1).

Use of Available Funds – The Annual Town Meeting authorizes the Concord Municipal Light Plant to pay a PILOT (Payment in Lieu of Taxes) each year, as well as appropriating the use of Free Cash and the Debt Stabilization Fund. Other available funds come from the Thoreau School MSBA grant (page II-16, section H, line 1 through 5).

Other– A detail of these resources can be found in the Resource Detail – General Fund Schedule on pages II-15 through II-16. This “other” category includes sections B, C, D, E, F, and G from the schedule.

# SECTION II: Budget Summary

# Resources

<b>RESOURCE DETAIL - GENERAL FUND</b>									
<i>FY09-11 actual, FY12 budget and actual, FY13 revised budget and FY14 projected</i>									
	ACTUAL FY2009	ACTUAL FY2010	ACTUAL FY2011	Budget FY2012	ACTUAL FY2012	revised budget FY2013	PROJECTED FY2014	at \$2.46M Guideline	
<b>A. State Aid:</b>									
1. Abatements:									
Veterans, blind & surviving spouses	20,263	31,657 (c)	29,811	24,021	31,273	29,845			
Police Career Incentive ("Quinn")	160,094 (a)	31,046 (a)	15,896 (a)	0	0				
Elderly Persons Abatements	11,044		11,546	8,500	8,534	8,500			
School Aid (Ch.70)	1,928,178 (b)	2,111,688	1,988,323	1,998,997	1,998,997	2,075,197			
Charter School tuition reimbursement	506	337	49,449	36,680	26,492	29,110			
State-Owned Land	654,273	589,412	569,247	589,606	589,606	589,796			
Additional Assistance	346,544								
Lottery	956,605								
Unrestricted General Government Aid		1,022,124 (d)	981,239	910,291	910,291	981,239			
Supplemental unrestricted aid					70,948				
Veterans Benefits	10,156	5,370	6,539	12,307	5,687	3,433			
<b>Total State Aid</b>	<b>\$4,087,663</b>	<b>\$3,791,634</b>	<b>\$3,652,050</b>	<b>\$3,580,402</b>	<b>\$3,641,828</b>	<b>\$3,717,120</b>			<b>\$3,717,000</b>
<b>B. Local Excise Taxes:</b>									
1. Motor Vehicle Excise	2,269,633	2,199,860	2,280,635	2,150,000	2,338,458	2,225,000			2,300,000
2. Hotel/Motel Room Excise	171,610	143,309	229,461	230,000	277,593	250,000			275,000
3. Meals Excise			208,952	200,000	290,004	250,000			275,000
4. Jet Fuel Excise	379,963	176,942	197,790	150,000	445,559	300,000			300,000
5. Farm Animal & Machinery	1,127	1,176	1,109	1,000	603	1,000			1,000
<b>Total Local Excise</b>	<b>\$2,822,333</b>	<b>\$2,521,287</b>	<b>\$2,917,947</b>	<b>\$2,731,000</b>	<b>\$3,352,217</b>	<b>\$3,026,000</b>			<b>\$3,151,000</b>
<b>C. Fines and Forfeitures:</b>									
1. Tax Penalties & Interest	92,864	108,254	123,703	100,000	177,411	100,000			100,000
2. Court Fines	100,153	96,433	95,927	90,000	113,915	90,000			90,000
<b>Total Fines &amp; Forfeits</b>	<b>\$193,017</b>	<b>\$204,687</b>	<b>\$219,630</b>	<b>\$190,000</b>	<b>\$291,326</b>	<b>\$190,000</b>			<b>\$190,000</b>
<b>D. Uses of Money &amp; Property:</b>									
1. Rental - Nextel tower	20,000	20,000	20,000	20,000	20,000	20,000			20,000
2. Rental - other wireless towers	118,798	150,810	192,418	175,000	180,157	190,000			190,000
3. Rental - Ripley Building	13,122	13,397	18,238	18,000	19,744	20,000			20,000
4. Rental - Harvey Wheeler	15,007	16,678	19,173	18,000	13,548	13,000			13,000
5. Rental - Marshall farm			6,750	9,000	9,675	10,000			10,000
6. Rental - miscellaneous	804	402	402	400	402	400			400
7. Investment Earnings	791,358	201,633	251,989	175,000	196,510	175,000			150,000
<b>Total Uses of Money &amp; Prop.</b>	<b>\$959,089</b>	<b>\$402,920</b>	<b>\$508,970</b>	<b>\$415,400</b>	<b>\$440,036</b>	<b>\$428,400</b>			<b>\$403,400</b>

**NOTES**  
 (a) 50% state share not funded: **FY09** - \$177,908; **FY10** - \$176,288; **FY11** - \$164,303; no funding in FY12 state budget  
 (b) **FY09**: A portion of the final quarterly Chapter 70 school aid distribution, \$226,606, was made as a federal ARRA grant.  
 (c) **FY10**: Combines elderly abatements (line 3)  
 (d) **FY10**: Adopted state budget combines Additional Assistance and Lottery distribution (lines 6 and 7) into a new designation.

# SECTION II: Budget Summary

# Resources

<b>RESOURCE DETAIL - GENERAL FUND</b>							<i>at \$2.46M</i>
<i>FY09-11 actual, FY12 budget and actual, FY13 revised budget and FY14 projected</i>							<i>Guideline</i>
	ACTUAL FY2009	ACTUAL FY2010	ACTUAL FY2011	Budget FY2012	ACTUAL FY2012	revised budget FY2013	PROJECTED FY2014
<b>E. Licenses &amp; Permits:</b>							
1. Building Permits	385,617	345,012	457,967	500,000	577,624	400,000	400,000
Concord Mews building permits			148,587		297,173		
2. Other Health & Inspections	232,496	218,598	225,331	225,000	252,318	250,000	250,000
3. Alcoholic Beverage	65,245	68,100	72,775	65,000	74,850	65,000	70,000
4. Miscellaneous	22,758	46,522	38,883	25,000	10,469	10,000	10,000
<b>Total Licenses &amp; Permits</b>	<b>\$706,116</b>	<b>\$678,232</b>	<b>\$943,543</b>	<b>\$815,000</b>	<b>\$1,212,434</b>	<b>\$725,000</b>	<b>\$730,000</b>
<b>F. Departmental Fees:</b>							
1. Town Clerk	110,927	121,611	111,383	90,000	108,702	90,000	90,000
2. Planning	7,020	7,253	5,159	5,000	22,614	5,000	5,000
3. Collector-Treasurer	86,582	84,745	33,230	35,000	44,329	35,000	35,000
4. Fire - Ambulance	536,249	504,949	576,112	540,000	557,097	550,000	550,000
5. Public Safety	64,175	85,538	69,129	65,000	79,505	80,000	80,000
6. Library - Late Fines	44,618	49,035	46,702	45,000	45,707	45,000	45,000
7. School Department	58,131	122,986	123,800	50,000	150,461	50,000	50,000
8. Miscellaneous	45,577	27,041	25,615	20,000	35,080	20,000	20,000
<b>Total Departmental Fees</b>	<b>\$953,279</b>	<b>\$1,003,158</b>	<b>\$991,130</b>	<b>\$850,000</b>	<b>\$1,043,495</b>	<b>\$875,000</b>	<b>\$875,000</b>
<b>G. All Other Revenue:</b>							
1. Payments in Lieu of Taxes (PILOT)	21,077	22,135	19,241	20,000	9,759	20,000	20,000
(Fed.Govt., Housing Authority)							
2. PILOT on sale of town land	0	20,114	5,562	0	1,082	0	0
3. Premium on Sale of Bonds & Notes	0	29,731	84,088	0	138,634	0	0
4. (41A) Redemptions	20,686	71,272	0	0	57,522	0	0
5. (61A) Rollback Tax	0	6,042	53,628	0	0	0	0
6. Betterments	1,319	0	0	0	0	0	0
7. Supplemental tax on new construction	47,994	55,906	49,598	35,000	102,369	35,000	35,000
8. Miscellaneous non-recurring	22,680	1,176	175,094	0	94,090	0	0
<b>Total Other Revenue</b>	<b>\$113,756</b>	<b>\$206,376</b>	<b>\$387,211</b>	<b>\$55,000</b>	<b>\$403,456</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>TOTAL LOCAL (B-G)</b>	<b>\$5,747,590</b>	<b>\$5,016,660</b>	<b>\$5,968,431</b>	<b>\$5,056,400</b>	<b>\$6,742,964</b>	<b>\$5,299,400</b>	<b>5,404,400</b>
<b>H. Available Funds</b>							
1. Municipal Light Plant (Electric Fund)	340,000	355,000	380,000	380,000	380,000	385,000	445,000
2. Thoreau School MSBA grant			431,796	427,412	427,412	409,878	409,878
3. Free Cash appropriated to reduce tax rate	600,000	1,040,000	600,000	850,000	850,000	850,000	850,000
4. Free Cash appropriated for expenditures			34,430	24,822	46,822	0	0
5. Elementary School Debt Stabilization Fund			1,000,000	700,000	700,000	475,000	735,000
6. High School Debt Stabilization Fund							230,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$940,000</b>	<b>\$1,395,000</b>	<b>\$2,446,226</b>	<b>\$2,382,234</b>	<b>\$2,404,234</b>	<b>\$2,119,878</b>	<b>\$2,669,878</b>
<b>I. Property Tax:</b>							
1. Base	57,719,368	60,116,052	61,721,306	64,189,549	64,201,716	65,851,372	69,197,372
2. Operating Override	0	0	0	0	0	0	0
3. New Growth	947,751	1,068,881	817,300	863,585	863,585	1,183,336	850,000
4. <b>Within levy limit</b>	<b>\$58,667,119</b>	<b>\$61,184,933</b>	<b>\$62,538,606</b>	<b>\$65,053,134</b>	<b>\$65,065,301</b>	<b>\$67,034,708</b>	<b>\$70,047,372</b>

# SECTION II: Budget Summary

# Resources

<b>RESOURCE DETAIL - GENERAL FUND</b>							<i>at \$2.46M</i>
<i>FY09-11 actual, FY12 budget and actual, FY13 revised budget and FY14 projected</i>							<i>Guideline</i>
	ACTUAL FY2009	ACTUAL FY2010	ACTUAL FY2011	Budget FY2012	ACTUAL FY2012	revised budget FY2013	PROJECTED FY2014
<b>Debt Exclusion:</b>							
5. Concord-Carlisle High School	684,143	539,239	582,444	322,941	322,941	184,870	(3,483)
6. New CCHS building	104,400	0	0	0	0	69,258	1,522,521
8. Harvey Wheeler CC renovations	124,309	122,191	119,827	116,994	116,994	114,039	110,837
11. Alcott School - Bond, Sept. '04 (\$7m)	564,520	554,706	544,425	533,925	533,925	522,769	509,863
14. Alcott School - Ph 2 bond, Mar. '07 (\$2.3)	248,079	241,333	234,983	228,633	228,633	217,283	211,132
15. Alcott School - Bond, Mar. '07 (\$15k)	0	15,296	0	0	0	0	0
16. Thoreau School - BAN interest	0	0	0	0	0	0	0
18. Thoreau School - Bond, Sept. '06 (\$10m)	918,624	891,376	869,920	849,156	849,156	828,392	807,628
19. Thoreau School - Bond, Sept. '07 (\$6.8m)	652,039	634,487	618,359	602,705	602,705	588,000	573,769
20. Thoreau school - Bond, Mar. '09 (\$140k)	0	52,777	51,800	40,800	40,800	0	0
21. Willard School Design - BAN interest	0	0	0	0	0	0	0
22. Willard School Design - Bond Spr. '08 (\$	242,977	237,528	232,080	226,631	226,631	221,183	215,734
23. Willard School - Bond, Mar. '09 (\$11.9m)	0	1,033,370	1,020,780	1,008,191	1,008,191	995,601	979,864
24. Willard School - Bond, Jan. '10 (\$12.9m)	240,426	88,435	1,236	1,044,016	1,044,016	1,027,089	1,013,547
24. Willard School Construction - BAN intere	102,005	101,898	101,789	101,678	101,678	101,565	101,450
25. Phase 1, WPAT State Loan	100,000	100,000	0	0	0	0	0
26. Willard Note paydown							
27. Willard constr. - Bond, June '11 (\$400k est)	\$3,981,522	\$4,612,636	\$5,438,587	\$5,197,275	\$5,185,108	\$4,973,599	\$6,143,495
28. <b>subtotal, debt exclusion</b>							
<i>less Elementary School Debt Stabilization</i>							
<i>less Thoreau School MSBA grant</i>							
<i>less High School Det Stabilization</i>							
<b>Net debt exclusion</b>							
29. <b>TOTAL PROPERTY TAX</b>	\$62,648,641	\$65,797,569	\$66,545,397	\$69,122,997	\$69,122,997	\$71,123,429	\$74,815,989
<b>GRAND TOTAL</b>							
30. <b>GENERAL FUND RESOURCES</b>	\$73,423,894	\$76,000,863	\$78,612,104	\$80,142,033	\$81,912,023	\$82,259,827	\$86,607,267
<i>Increase over prior year</i>	+4.1%	+3.5%	+3.4%	+1.9%	+4.2%	+2.6%	+5.3%
<i>FY09-12 increase over prior year actual; FY13 and FY14 increase over prior year budget</i>							

## FY2014 PROJECTED TAX LEVY INCREASE (\$2,460,000 Proposed Budget Guidelines)

	percent	amount
<b>Base</b>	3.04%	\$2,162,664
<b>Debt Exclusion</b>	0.96%	679,896
<b>New Growth</b>	4.00%	\$2,842,560
	1.20%	850,000
	5.19%	\$3,692,560

"FY2014 Base" minus "FY2013 Within levy limit" change in excluded debt tax levy  
**Change in Levy from current taxpayers**  
 Projected "New Growth" for FY2014  
**Change in Total Levy**

## SECTION II: Budget Summary

### Expenses – General Fund Budget:

The General Fund budget is organized into 3 major organizational categories:

- Town Government;
- Concord Public Schools; and
- Concord-Carlisle Regional School District.

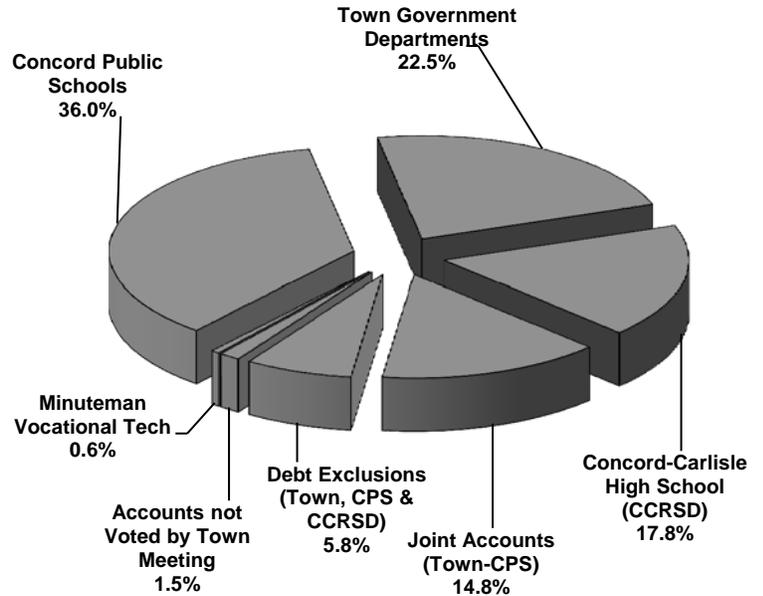
#### **This section contains the following:**

- Major Organizational Categories II-18 to II-19
- Joint Accounts II-20
- Other Obligations II-21
- Appropriations (Warrant) II-22 to II-24
- Town Gov. Budget Summary II-25 to II-31

### **Expenses**

## **FY14 General Fund Expenses**

### **Totaling \$86,607,267**



### **Town Government** (Page II-6, line 5 – \$19,474,013 proposed for FY14)

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, including general government, finance, public safety, public works, and human services. It should be noted that this number refers only to the amount appropriated by Town Meeting; it does not include resources transferred from other funds. For example, the Concord Municipal Light Plant (CMLP) uses various services of the Finance Department. The cost for these services is charged to the Light (CMLP) Fund. The budget presentation shows these other funding sources but they are not part of the General Fund appropriation.

### **Concord Public Schools** (Page II-6, line 6 - \$31,140,538 Finance Committee Guideline for FY14)

Summary information is found on pages V-1 and V-2. Separate School Department documents provide a more detailed analysis of the CPS budget, which is under the control and direction of the elected School Committee and the administrative direction of the School Superintendent.

### **Concord-Carlisle Regional School District** (page II-6, line 7 - \$15,391,221 Finance Committee Guideline for FY14 as Concord's share of the Districts operating budget)

Since the CCRSD is a separate political subdivision but not a taxing authority, the Town budget includes an assessment payable to CCRSD based on Concord's share of the previous year's enrollment figures. That assessment amount is shown in this category. Summary information is found on pages V-3 and V-4. Separate budget documents of the CCRSD provide a more detailed analysis of the Regional School District's budget, which is under the control and direction of the elected School Committee and the administrative direction of the School Superintendent. The School Department administers both the CPS (grades K-8) and the CCRSD (grades 9-12).

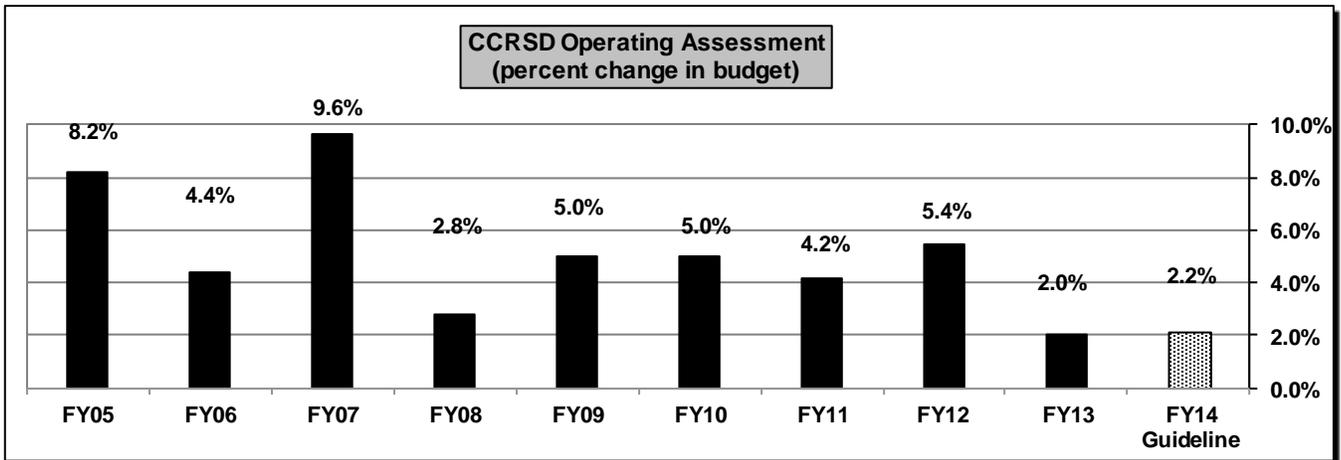
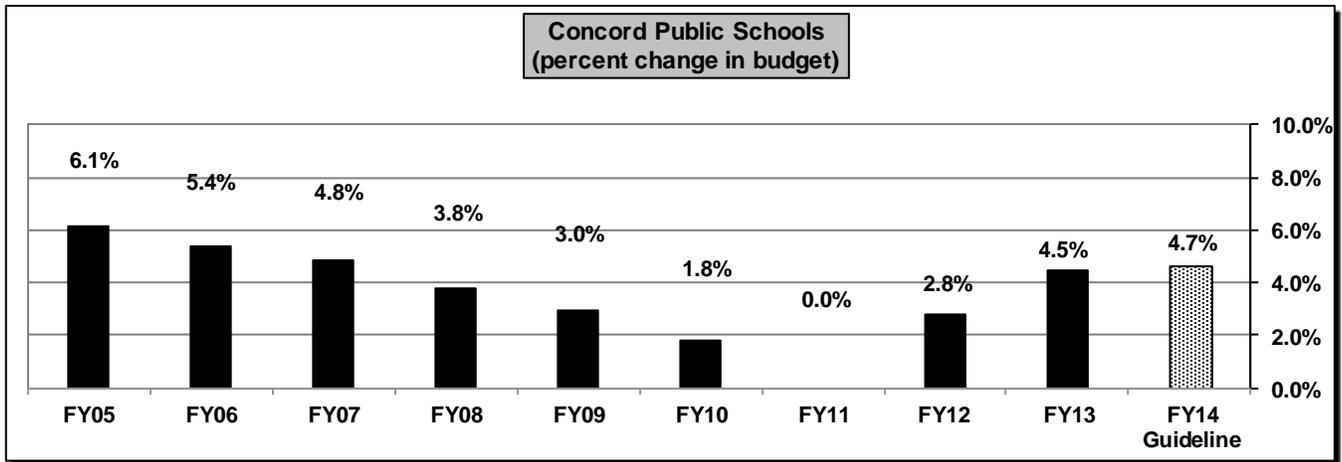
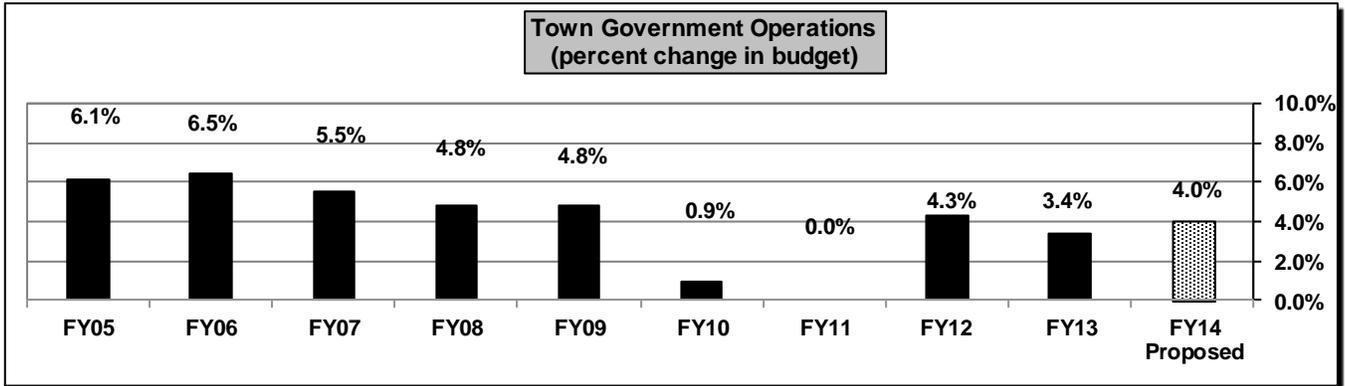
**Total of Above Operating Budgets:**

**\$66,005,772** (page II-6, line 8)

**+3.87%**

# SECTION II: Budget Summary

## Expenses



**Joint Accounts**

To take advantage of efficiencies and economies of scale, certain accounts of the Town Government and the Concord Public Schools are combined into joint accounts and administered by the Town Manager. The Concord-Carlisle Regional School District is not part of these joint accounts because it is a separate political subdivision.

The joint accounts are as follows:

Group Insurance (Page II-6, line 9 - \$4,650,000, and line 9a - \$650,000)

Group Insurance refers to employee health, dental, and basic life insurance. This account covers the Town's contribution for Town Government and Concord Public School employees and retirees who are enrolled in these programs. The proposed budget also includes \$650,000 toward the Annual Net Other Post Employment Benefit (OPEB) obligation which has been estimated at approximately \$2.8 million in FY14.

Retirement (Page II-6, line 10 - \$3,035,000)

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 municipal employees who work at least 25 hours per week are covered by the Town's contributory retirement system operated in accordance with Chapter 32 of the Massachusetts General Laws.

Debt Service (Page II-6, line 11 - \$3,400,000; financed within the levy limit)

The issuance of debt to finance capital expenditures for both the Town Government and the Concord Public Schools is authorized by the Concord Town Meeting (by two-thirds majority vote) and is issued through the Concord Town Treasurer's office. This account covers the portion of annual principal and interest owed on the borrowing that is financed within the property tax levy limit.

Social Security / Medicare (Page II-6, line 12 - \$640,000)

All town and school employees hired after April 1, 1986 are subject to the 1.45% Medicare payroll tax. Employees who are not required to be members of the Town's retirement system (part-time employees working fewer than 25 hours per week and other non-permanent employees) are covered by Social Security and are subject to the 6.2% payroll tax. By federal law, the Town must match all employees' contributions and this account provides the matching funds.

Other Fixed & Mandated Items (Page II-6, line 13 - \$400,000)

These items are made up of the following: Property & Liability Insurance for the Town Government (not including the School Department); and Unemployment & Workers Compensation for the Town Government and the Concord Public Schools (grades K-8).

**Joint Account Subtotal:** **\$12,775,000** (page II-4, line 14)  
**+3.90%**

## SECTION II: Budget Summary

## Expenses

### Other Obligations

There are also several accounts which are either assessments to other political jurisdictions or payments of debt service authorized by the electorate to be funded outside the constraints of the levy limit ("excluded debt").

•Minuteman Voc Tech (Page II-6, line 15 - \$480,000)

In a similar manner in which funds are transferred to the Concord-Carlisle Regional School District, the Town pays an assessment to the 16-town Minuteman Regional Vocational Technical School District calculated in part based on the number of Concord students enrolled in the prior year.

•High School Debt Exclusion (Page II-6, line 16 - \$1,519,038)

As approved by a Proposition 2½ debt exclusion ballot vote of the Concord electorate, the amount to cover the principal and interest on debt issued by the Concord-Carlisle Regional School District and assessed to the Town of Concord is included in this account. It should be noted that this is the amount set by the November 30<sup>th</sup> Finance Committee Guideline and has been updated to \$1,551,843 for the 2013 Town Meeting Warrant.

•Town Debt Exclusion (Page II-6, line 17 - \$4,624,457)

This budget covers the debt service on bonds issued by the Town of Concord for major capital investments of the Town Government and the Concord Public Schools that have been voted by the electorate to be exempt from the property tax levy limit. Major components of this cost are principal and interest amounts due on borrowings made to finance the new Alcott (2004 and 2007 bonds), Thoreau (2006 and 2007 bonds), and Willard (2009 and 2010 bonds) elementary school buildings. This amount is net of the proposed \$735,000 allocation from the Elementary School Debt Service Stabilization Fund.

**Other Obligations Subtotal: \$6,623,495**

**Budget Subject to Town Meeting Vote: \$85,404,267**

The total Town budget plan includes some items that are not subject to appropriation by Town Meeting:

•State Assessments (Page II-6, line 19 - \$483,000)

By state law, these state charges are not subject to Town Meeting appropriation but must be financed within the property tax levy limit. The largest item is the assessment for the Massachusetts Bay Transit Authority which accounts for 79% of the FY14 budgeted amount.

•Snow/Ice & Other Deficits (Page II-6, line 20 – \$170,000)

Because snow removal expense is unpredictable, state law permits deficit spending for this purpose as long as the current amount appropriated in the CPW Snow & Ice Removal account (account #18, page III-105) is at least as much as the previous year's appropriation. This account provides for added room for a current year deficit which would be required to be added to the next year's tax levy, within the limit. The budget estimate is based upon an average of historical experience. It is subject to wide variation. Only the actual deficit of the current year ending June 30, 2013, if any, will be raised in the FY14 tax levy.

•Overlay (Page II-6, line 21 – \$550,000)

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 local Board of Assessors. The proposed amount is based upon historical experience and is added to the tax levy within the levy limit.

**Total Budget Plan: \$86,607,267**

**+5.29%**

## SECTION II: Budget Summary

## Expenses

### General Fund Operating Budget

Item No.	Department	Fiscal 2012 Expenses	Fiscal 2013 Appropriation	Fiscal 2014 Proposal
<b>General Government</b>				
<b>\$2,268,862 is 6.3% of Total</b>				
1	Town Manager's Office			
	A. Town Manager	\$ 303,709	\$ 317,368	\$ 319,753
	B. Human Resources	174,362	192,531	192,535
	C. Town-Wide Building Fund	160,302	170,000	180,000
	D. Resource Sustainability Fund	-	25,000	40,000
	<b>Subtotal</b>	<b>638,373</b>	<b>704,899</b>	<b>732,288</b>
2	Legal Services	215,806	225,000	225,000
3	Elections and Registrars			
	A. Elections	24,348	37,168	17,129
	B. Registrars	7,612	8,078	8,216
	<b>Subtotal</b>	<b>31,959</b>	<b>45,246</b>	<b>25,345</b>
4	Town Meeting and Reports	82,916	77,800	81,550
5	Planning			
	A. Planning Administration	293,202	305,300	305,863
	B. Natural Resources	194,540	211,032	190,317
	C. Inspections	361,584	370,445	375,271
	D. Health	242,197	252,562	260,433
	<b>Subtotal</b>	<b>1,091,523</b>	<b>1,139,339</b>	<b>1,131,884</b>
6	141 Keyes Road	66,325	71,539	72,796
	<b>Total General Government</b>	<b>\$ 2,126,902</b>	<b>\$ 2,263,823</b>	<b>\$ 2,268,863</b>
<b>Finance and Administration</b>				
<b>\$2,055,805 is 5.7% of Total</b>				
7	Finance Committee	3,100	3,100	3,410
8	Finance			
	A. Finance Administration	244,078	256,998	259,456
	B. Treasurer-Collector	249,367	257,613	259,976
	C. Town Accountant	120,827	136,384	141,822
	D. Assessors	345,263	382,273	379,998
	E. Town Clerk	207,161	217,318	220,106
	<b>Subtotal</b>	<b>1,166,697</b>	<b>1,250,586</b>	<b>1,261,358</b>
9	Information Systems	408,648	517,901	693,770
10	Town House	104,433	101,868	97,267
	<b>Total Finance and Administration</b>	<b>\$ 1,682,878</b>	<b>\$ 1,873,455</b>	<b>\$ 2,055,805</b>

## SECTION II: Budget Summary

## Expenses

Item No.	Department	Fiscal 2012 Expenses	Fiscal 2013 Appropriation	Fiscal 2014 Proposal
<b>Public Safety</b>				
<b>\$7,937,713 is 22.1% of Total</b>				
11	Police Department	3,867,289	3,953,098	3,956,940
12	Fire Department	3,585,716	3,650,262	3,681,641
13	West Concord Fire Station	36,036	35,515	35,814
14	Police-Fire Station	201,262	218,139	225,408
15	Emergency Management	12,337	12,810	12,810
16	Animal Control Officer	18,686	19,065	25,100
	<b>Total Public Safety</b>	<b>\$ 7,721,325</b>	<b>\$ 7,888,890</b>	<b>\$ 7,937,713</b>
<b>Public Works and Facilities</b>				
<b>\$3,824,558 is 10.7% of Total</b>				
17	Public Works			
	A. CPW Administration	163,079	173,382	172,595
	B. Engineering	376,819	350,283	334,149
	C. Highway Maintenance	1,182,410	1,193,768	1,226,813
	D. Parks and Trees	613,385	600,543	641,721
	E. Cemetery	69,035	60,765	60,070
	<b>Subtotal</b>	<b>2,404,728</b>	<b>2,378,741</b>	<b>2,435,348</b>
18	Snow and Ice Removal	291,685	525,000	540,000
19	Street Lighting	64,321	64,624	68,463
20	CPW Equipment	210,000	296,500	277,000
21	Drainage Program	215,000	205,000	205,000
22	Sidewalk Management	100,000	100,000	100,000
23	Road Improvements	90,000	90,000	90,000
24	133/135 Keyes Road	88,677	94,982	108,748
	<b>Total Public Works and Facilities</b>	<b>\$ 3,464,411</b>	<b>\$ 3,754,847</b>	<b>\$ 3,824,558</b>
<b>Human Services</b>				
<b>\$2,571,500 is 7.2% of Total</b>				
25	Library	1,826,877	1,859,577	1,872,206
26	Recreation Administration	92,554	96,742	96,742
27	Hunt Recreation Center	84,351	83,538	86,922
28	Harvey Wheeler Community Ctr.	135,284	137,934	144,945
29	Council on Aging	230,528	264,591	276,466
30	Veterans	28,031	30,468	45,971
31	Ceremonies and Celebrations	23,540	23,800	23,800
32	Visitors' Center and Restroom	22,668	23,206	24,447
	<b>Total Human Services</b>	<b>\$ 2,443,833</b>	<b>\$ 2,519,856</b>	<b>\$ 2,571,500</b>

## SECTION II: Budget Summary

## Expenses

Item No.	Department	Fiscal 2012 Expenses	Fiscal 2013 Appropriation	Fiscal 2014 Proposal
<b>Unclassified</b> \$815,573 is 2.3% of Total				
33	Town Employee Benefits			
	A. Unused Sick Leave	90,000	90,000	90,000
	B. Public Safety Disability	310	2,500	2,500
	C. Employee Assistance Program	6,778	7,500	7,500
	<b>Total</b>	<b>97,088</b>	<b>100,000</b>	<b>100,000</b>
34	Reserve Fund*	-	225,000	225,000
*Transfers totaling \$60,250 were made to other accounts in Fiscal Year 2012				
35	Salary Reserve**	-	88,142	480,573
**Transfers totaling \$412,217 in Fiscal Year 2012 and \$371,858 in Fiscal Year 2013 (to date) were made to other accounts.				
36	Land Fund	15,000	10,000	10,000
	<b>Total Unclassified</b>	<b>\$ 112,088</b>	<b>\$ 423,142</b>	<b>\$ 815,573</b>
<b>SUBTOTAL FOR REFERENCE ONLY</b> Account 1-36		<b>\$ 17,551,436</b>	<b>\$ 18,724,013</b>	<b>\$ 19,474,013</b>
<b>Joint (Town - CPS)</b> \$16,434,457 is 45.7% of Total				
37	Insurance			
	A. Group Insurance	4,300,000	4,650,000	4,650,000
	B. OPEB	500,000	400,000	650,000
	C. Property/Liability	175,000	175,000	200,000
	<b>Subtotal</b>	<b>4,975,000</b>	<b>5,225,000</b>	<b>5,500,000</b>
38	Unemployment/Workers' Comp.			
	A. Unemployment Comp.	89,176	100,000	100,000
	B. Workers' Comp.	58,768	100,000	100,000
	<b>Subtotal</b>	<b>147,944</b>	<b>200,000</b>	<b>200,000</b>
39	Retirement	2,855,977	2,945,000	3,035,000
40	Social Security and Medicare	555,459	625,000	640,000
41	Debt Service			
	A. Long-Term Debt			
	Town Principal and Interest	2,556,270	2,467,673	2,491,041
	School Principal and Interest	541,716	697,221	815,516
	<b>Subtotal</b>	<b>3,097,986</b>	<b>3,164,894</b>	<b>3,306,557</b>
	Interest on Notes	5,315	100,106	58,443
	Other Debt Expense	11,426	35,000	35,000
	<b>Subtotal Within Levy Limit</b>	<b>3,114,727</b>	<b>3,300,000</b>	<b>3,400,000</b>
	B. Excluded Debt	4,159,144	4,244,471	3,659,457
	<b>Total Debt Service</b>	<b>7,273,871</b>	<b>7,544,471</b>	<b>7,059,457</b>
	<b>Total Joint (Town - CPS)</b>	<b>\$ 15,808,251</b>	<b>\$ 16,539,471</b>	<b>\$ 16,434,457</b>
	<b>Total Appropriation</b>	<b>\$ 33,359,687</b>	<b>\$ 35,263,484</b>	<b>\$ 35,908,470</b>

## SECTION II: Budget Summary

## Expenses

### Town Government Operations (accounts 1-36)

#### Proposed Budget Changes

The Town Manager, in accordance with Finance Committee guidelines, is recommending a Town government budget at \$19,474,013 (the budgets of accounts 1-36 are collectively known as "the Town Government Budget"). The budget consists of several basic expense categories: personnel services; operations and maintenance (O&M); capital; and reserve (the reserve fund is overseen by the Finance Committee). The table below provides a summary of the Town government budget by these expense categories. It also presents the budget in further detail by functional area.

#### Town Government Operations - General Fund Appropriations

##### Accounts 1 - 36

#### By Expense Category

	FY13 Budget	FY14 Proposed	FY13 to FY14	
			\$Δ	%Δ
Personnel Services	\$ 13,937,692	\$ 14,494,368	\$ 556,676	4.0%
O&M	3,126,321	3,234,645	108,324	3.5%
Capital	1,435,000	1,520,000	85,000	5.9%
Reserve	225,000	225,000	-	0.0%
<b>Total (Accts. 1-36)</b>	<b>\$ 18,724,013</b>	<b>\$ 19,474,013</b>	<b>\$ 750,000</b>	<b>4.0%</b>

#### By Functional Area

	FY13 Budget	FY14 Proposed	FY13 to FY14	
			\$Δ	%Δ
<b>General Government</b>				
Personnel	\$ 1,547,315	\$ 1,541,500	\$ (5,815)	-0.4%
O&M	481,508	487,363	5,855	1.2%
Capital	235,000	240,000	5,000	2.1%
Subtotal	\$ 2,263,823	\$ 2,268,863	\$ 5,040	0.2%
<b>Finance &amp; Administration</b>				
Personnel	\$ 1,112,871	\$ 1,193,564	\$ 80,693	7.3%
O&M	590,584	612,241	21,657	3.7%
Capital	170,000	250,000	80,000	47.1%
Subtotal	\$ 1,873,455	\$ 2,055,805	\$ 182,350	9.7%
<b>Public Safety</b>				
Personnel	\$ 7,106,583	\$ 7,179,072	\$ 72,489	1.0%
O&M	571,307	592,141	20,834	3.6%
Capital	211,000	166,500	(44,500)	-21.1%
Subtotal	\$ 7,888,890	\$ 7,937,713	\$ 48,823	0.6%
<b>Public Works</b>				
Personnel	\$ 2,029,118	\$ 2,008,227	\$ (20,891)	-1.0%
O&M	929,229	970,332	41,103	4.4%
Capital	796,500	846,000	49,500	6.2%
Subtotal	\$ 3,754,847	\$ 3,824,559	\$ 69,712	1.9%
<b>Human Services</b>				
Personnel	\$ 1,953,663	\$ 1,991,432	\$ 37,769	1.9%
O&M	543,693	562,568	18,875	3.5%
Capital	22,500	17,500	(5,000)	-22.2%
Subtotal	\$ 2,519,856	\$ 2,571,500	\$ 51,644	2.0%
<b>Unclassified</b>				
Personnel	\$ 188,142	\$ 580,573	\$ 392,431	208.6%
O&M	\$ 10,000	\$ 10,000	\$ -	N/A
Reserve	225,000	225,000	-	0.0%
Subtotal	\$ 423,142	\$ 815,573	\$ 392,431	92.7%
<b>Total</b>	<b>\$ 18,724,013</b>	<b>\$ 19,474,013</b>	<b>\$ 750,000</b>	<b>4.0%</b>

**Town Government Operations**

**Proposed Budget Changes**

**Staffing changes in the Town Manager's Proposed Budget:**

For FY14, the main **tax-supported** proposed staffing changes are as follows.

- The Human Resources Division is proposing that the Department Clerk be increased to a 1.0 FTE position (from 0.6 FTE in FY13).
- In the Elections Account, it is proposed that the FY13 staffing level be decreased by 1,219 hours for Election Officers and Technicians, due to the expectation that there will be 1 election in FY14 as compared to 3 elections budgeted for in FY13.
- The Accounting Division is proposing that the 25 hour-per-week Assistant Town Accountant position be moved to a 30 hour-per-week position (an increase of 0.13 FTE).
- To augment the increasing needs regarding geographic information systems and applications programs, the Information Systems Department is proposing the funding of the new position of GIS / Applications Programs Manager. In addition, the IS Department is proposing 450 hours for an IS intern.
- The Fire Department is proposing the funding of a 783 hours per year (0.38 FTE) Department Clerk position.
- To assist with upkeep of common land, the CPW Highway Maintenance Division is proposing an additional 800 hours for a seasonal employee.
- In the Cemetery account, it is proposed that funding for the full-time Laborer/Truck Driver position (1.0 FTE) be eliminated in FY14. Most of the duties of the Labor/Truck Drivers will be performed by other CPW staff or by contractors. In addition, to provide some coverage for this position, temporary status hours will increase by 240 hours.
- The Library is proposing partial funding (0.58 FTE) of the Head of Reference position, which is currently unfunded and vacant. To offset the cost, the Senior Library Assistant is proposed to be decreased from 1.0 FTE to 0.5 FTE.
- The Council on Aging is proposing additional 1033 hours (0.5 FTE) for the Outreach Coordinator.

**Budget Changes**

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

**Acct # - Account Title**

**1A Town Manager**

The Town Manager's operating budget represents a 0.5% increase from FY13. The Town Manager's Office is staffed by the Town Manager, Deputy Town Manager, Executive Assistant to the Town Manager and an Administrative Assistant. In this budget is an allocation of \$2,000 for the Concord Cultural Council. In addition, the budget continues to maintain funding for the Community Services Coordinator and the Youth Services Coordinator.

**1B Human Resources**

The operating budget for the Human Resources Division will have no significant change in funding from FY13 to FY14. Nonetheless, through savings in other areas, the Department Clerk position is proposed to be increased from 0.6 FTE to 1.0 FTE.

**1C Town-wide Building Maintenance**

This account was established with the FY05 budget in an effort to set up a central pool of funds with which to monitor building conditions, establish renovation priorities, and fund repairs and improvements. Since FY05 when the account was budgeted at \$40,000, the funding level has gradually been increased to \$170,000 in FY13. The recommended level in FY14 is \$180,000 and the five-year Capital Outlay plan raises this funding target to \$250,000 by FY18. During FY11, the Town hired a full-time Facilities Manager to oversee the maintenance of Town-owned buildings. An interdepartmental committee under the direction of the Deputy Town Manager manages the fund.

**1D Resource Sustainably Fund**

With this new account initiated in FY13 with funding of \$25,000, an amount of \$40,000 is proposed to be allocated in FY14 for resource sustainability and energy conservation projects.

**2 Legal Services**

The Legal Services account is proposed to be level funded at \$225,000. It is expected that this amount is sufficient to cover the FY14 legal costs for the Town.

**3A Elections**

The amount required to fund the Elections account is dependent on the number of federal, state, and local elections that are held in a given year. In FY14, it is expected that there will be just one local election. Each election costs the Town approximately \$12,000. Accordingly, as compared to FY13 during which there are scheduled to be three elections, the budget for the Elections account is proposed to decrease from \$37,168 to \$17,129. If there were to be any additional elections, funding would be requested from the Reserve Fund.

**3B Registrars**

There are no significant proposed changes in the Registrar account. This account provides resources to register voters, conduct the Annual Town Census, and certify nomination papers and petitions.

**4 Town Meeting and Reports**

The current budget allows for a four-session Annual Town Meeting in April 2013 and also funds a one-day Special Town Meeting. While there are no specific plans for a Special meeting, it has been common in the past several years for one to take place. The proposed amount of \$81,550 in FY14 provides for additional funding for staff time to assemble the Annual Town Report.

**5A Planning Division, DPLM**

For the FY14 presentation, the Zoning Board of Appeals budget is incorporated into the Planning Division budget. In addition, the Planning budget contains funding for the Historic Districts Commission and the Historical Commission. The FY14 operating budget for the Planning Division is proposed to have no significant change from that of FY13. A Senior Planner provides assistance to the Community Preservation Committee with part of this salary paid from CPA funds.

**5B Natural Resources Division, DPLM**

The proposed Natural Resources budget represents a 0.3% decrease in operating costs from that of the FY13 budget. This budget continues to provide funding for a Director, Assistant Director, Administrative Assistant, two seasonal Conservation Crew positions and a temporary part-time Intern.

## SECTION II: Budget Summary

## Expenses

### **5C Building Inspections Division, DPLM**

Most of the allocation in this account goes toward funding the Building Inspections staff, which includes the full-time positions of Building Inspector, Local Inspector, Assistant Local Inspector, and Administrative Assistant. The funding for the part-time position of Plumbing and Gas Inspector is proposed to increase by \$6,700 to allow for additional work.

### **5D Health Division, DPLM**

This budget represents a 2.7% increase in operating cost over that of FY13. As was the case last year, an amount of \$20,000 is recommended to fund the East Middlesex Mosquito Control Project for efforts to protect Concord residents and visitors from Eastern Equine Encephalitis and West Nile Virus. In addition, \$5,000 is proposed to fund a new part-time Public Health Nurse.

### **6 141 Keyes Road, DPLM**

The FY14 proposed operating budget represents a 2.0% increase over that of FY13 to provide additional funding for utility and maintenance costs for the Victorian-era brick building at 141 Keyes Road.

### **7 Finance Committee**

Funding for support of the Finance Committee is included in this budget, which represents no significant change from the FY13 budget.

### **8A Finance Administration Division, Finance Department**

The Finance Administration Division budget is proposed to increase by 0.9% from that of FY13. The budget will provide funding for the Finance Director, Budget and Purchasing Administrator, Assistant Treasurer and Finance Assistant.

### **8B Treasurer-Collector, Finance Department**

The Treasurer-Collector budget is proposed to increase by 0.8% in FY14. This account includes funding for much of the Town's postage expenses (\$51,600) and banking service charges (\$77,500).

### **8C Town Accountant, Finance Department**

The FY13 budget is proposed to increase by 2.3%. This increase is attributed to increasing the hours of the Assistant Town Accountant from 25 hours per week to 30 hours per week. Also included in this budget is \$50,000 to cover the cost of the Town's annual external audit.

### **8D Assessing Division, Finance Department**

The Assessing budget is proposed to decrease by 0.6% in FY14. The Assessing Division is located at its recently renovated office at the Town-owned 24 Court Lane building, adjacent to the Sleepy Hollow Cemetery.

### **8E Town Clerk, Finance Department**

The Town Clerk budget is proposed to rise by 1.2% from FY13. This budget provides funding for the Town Clerk, Assistant Town Clerk and Senior Department Clerk positions.

### **9 Information Systems**

The Town's Information Systems (IS) Department recently underwent a comprehensive review to assist the Town Manager in determining the appropriate organizational model and technology structure that the Town should use going forward. An additional study was conducted to look at the Geographic Information System (GIS) needs of the Town. Based on these reviews, the IS Department proposes to hire a GIS / Application Program Manager in FY14. As a result, the FY14 IS operating budget is proposed to increase by 27.3%. For the FY14 capital request, the IS Department proposes that the Town fund \$80,000 for a voice-over-internet phone system.

## SECTION II: Budget Summary

## Expenses

### 10 Town House

The FY14 proposed operating budget is a 5.0% decrease from that of FY13, largely due to decreases in the budgeted amount for utilities. This budget include costs for maintaining and cleaning the Town House and the recently renovated Assessing Division office space at 24 Court Lane.

### 11 Police Department

The FY14 operating budget proposes a 1.8% increase, which is primarily a result of increasing the Police Officers overtime budget by approximately \$30,000 to provide funding for an additional 500 hours. Also proposed is an allocation for the replacement of three police cruisers (\$90,000), the upgrade and maintenance of public safety equipment (\$15,000) and the replacement of computer equipment (\$3,000).

### 12 Fire Department

There is a proposed 0.3% increase in the Fire Department's FY14 budget. Included in this budget is \$7,658 for a 15-hour-per week Office Clerk position and \$7,434 in the overtime account for training purposes. In addition, funding is provided for the upgrade and maintenance of public safety equipment (\$20,000) and the replacement of a support vehicle (\$20,000).

### 13 West Concord Fire Station

This budget funds the operation of the West Concord Fire Station located at 1201 Main Street. As compared to FY13, the FY14 budget is proposed to increase by 1.1%. This increase is due to higher budgeted utility costs.

### 14 Police/Fire Station

This budget funds the operation of the Police and Fire Department headquarters at 209 Walden Street. Compared to FY13, the FY14 budget is proposed to increase by 3.5%. This increase is partially due to an increase in maintenance cost with the installation of a new HVAC system.

### 15 Emergency Management

In order to have an action plan in place in the event of an emergency, the Town is proposing level funding at \$12,810 for the Emergency Management budget. The Fire Chief serves as the Emergency Management Director.

### 16 Animal Control Officer

With the enactment of recent State legislation, each municipality is required to provide animal control services. In the past, Concord has contracted with a private vendor to provide dog control services only. The increase of \$6,035, from \$19,065 in FY13 to \$25,100 in FY14, is proposed to be used to provide these additional services.

### 17A Public Works Administration, CPW

Compared to FY13, this budget is being slightly decreased in FY14 by 0.3% due to a decrease in overtime.

### 17B Engineering, CPW

The Engineering Division's operating budget is proposed to be 2.5% less in FY14 than in FY13. The decrease is primarily due to a reclassification of the GIS Program Coordinator position to a GIS Analyst position. In addition, funding is proposed for Geographic Information Services (GIS) software maintenance and training services (\$20,000), traffic control devices (\$20,000), mandated street sign replacements (\$20,000), and NPDES permit compliance (\$15,000).

### 17C Highway Maintenance, CPW

This operating budget is proposed to increase by 2.8% from FY13. The increase is mainly due to \$10,000 in funding for a seasonal employee to care for common land and \$22,646 allocated for vehicle and equipment maintenance and repair.

## SECTION II: Budget Summary

## Expenses

### **17D Parks & Trees, CPW**

The FY14 Parks & Trees operating budget is proposed to have substantially no change from the funding level budgeted in FY13. For the capital budget, \$40,000 is allocated for turf improvements / park rehabilitation, \$20,000 for public shade trees, and \$5,000 for small equipment.

### **17E Cemetery, CPW**

The Cemetery Fund supports the Cemetery Division by providing resources for 65% of all operating expenditures and 100% of all capital improvements. The FY14 operating budget is proposed to decrease by 1.1%. Although the elimination of the Laborer / Truck Driver position saves \$43,649 in wages, contract services to provide maintenance of the grounds is increased by \$48,500.

### **18 Snow Removal, CPW**

The snow removal budget is proposed to be funded at \$540,000, an increase of \$15,000 from that of FY13. The amount budgeted for road salt is funded at \$198,000. If the actual FY14 expenditure exceeds the budgeted amount, the Town is allowed by State statute to add the difference to the following year's tax levy. The FY14 budget guideline allows for a \$170,000 overrun of the \$525,000 FY13 appropriation (See Account #103).

### **19 Street Lights, CPW**

The FY14 proposed Street Light budget is \$68,463, a \$3,839 increase from the \$64,624 budgeted in FY13.

### **20 Public Works Equipment, CPW**

The Public Works Equipment budget of \$277,000 funds the Town's well-planned schedule of equipment replacement. This represents a decrease of \$19,500 from FY13. The FY14 budget includes funding the replacement of an Elgin sweeper (\$170,000) and 1-ton dump truck (\$64,000), and the refurbishment of a SnoGo blower (\$43,000).

### **21 Drainage, CPW**

The FY14 funding plan includes \$105,000 for drainage improvements, \$100,000 for culvert improvements.

### **22 Sidewalk Management, CPW**

The proposed FY14 budget calls for level funding for maintenance of the Town's existing sidewalks program at \$100,000. Although this appropriated budget allocates no funding for sidewalk expansion, Article 31 of the 2009 Annual Town Meeting provided for the borrowing of \$250,000 for sidewalk expansion and another \$250,000 authorization for this purpose is planned for a 2015 Annual Town Meeting vote.

### **23 Road Improvements, CPW**

The General Fund proposed funding for road improvements is \$90,000. With additional amounts of \$685,300 expected from the State (Chapter 90 Funds) and \$900,000 in borrowing, the total FY14 amount for road improvements is recommended to be \$1,675,300, sufficient to maintain the good condition of 107 miles of Town roads.

### **24 133 and 135 Keyes Road, CPW**

For FY14, there is no proposed substantial change in this operating budget. For capital, \$14,000 is proposed to be allocated for the installation of rolling storage shelves.

### **25 Library**

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. For FY14 operations, the Library budget is proposed to increase by 0.8%. To offset the cost of partially funding a Head of Reference position, the Senior Administrative Assistant position is proposed to be decreased from a 1.0 FTE to a 0.5 FTE.

## SECTION II: Budget Summary

## Expenses

### **26 Recreation Administration**

With the exception of the Recreation Director's position, the expenses of the Recreation Department are paid for by fees collected from individual recreation programs. In this way, the Recreation Department has flexibility in providing programs at a level which meets the demand of the community. The resources for this budget are comprised of a General Fund portion (\$96,742) and a Beede Swim and Fitness Center portion (\$11,809).

### **27 Hunt Recreation Center**

It is proposed that the FY14 operating budget for the Hunt Recreation Center increase by 6.6% from the FY13 budgeted level. The increased budget is primarily due to higher utility costs and additional maintenance costs associated with a recently installed high-efficiency HVAC system.

### **28 Harvey Wheeler Community Center**

The Harvey Wheeler Community Center continues to be a great resource for the Town in providing space for the Council on Aging office and Recreation Department programs, as well as a meeting area for Town departments, not-for-profit groups, and private individuals. The FY14 budget proposal provides for operating expenditures to increase by 5.5%, as a result of higher utility and HVAC maintenance costs.

### **29 Council on Aging**

The FY13 budget for the Council on Aging is proposed to increase by 10.9%. The proposed budget allows for \$19,325 in funding for 1,288 additional hours for the Outreach Coordinators and \$3,465 in funding to increase the hours from 32 hours-per-week to 40 hours-per-week for the Receptionist / Clerk. In addition, a State Formula Grant, a Concord-Carlisle Community Chest gift, and an allocation from the \$115,000 Florio gift provide full or partial funding for several COA positions.

### **30 Veterans Services**

The FY14 proposed budget represents a 50.8% increase from that of FY13. This increase is a result of the predicted rise in veterans' benefits costs from \$9,000 to \$24,000 to accommodate additional known beneficiaries.

### **31 Ceremonies and Celebrations**

The FY14 proposed budget is level funded at \$23,800

### **32 Visitors Center**

The FY14 operating cost to maintain the Visitors Center is proposed to be \$24,447, a 6.0% increase from FY13. This increase is primarily due to an increase in budget hours for the employee cleaning the restrooms and cleaning purchased services and a rise in utility costs.

### **33 Town Employee Benefits**

The proposed budget provides \$90,000 to cover unused sick leave buyback for eligible employees at retirement. This payment is restricted to non-union employees hired prior to July 1, 1992 and to uniformed Police and Fire personnel subject to the collective bargaining agreements. In all eligible cases, the benefit is capped at 62 days (65 for firefighters). This account also funds the Employee Assistance Program and certain medical costs for police and fire accidental disability retirees.

### **34 Reserve Fund**

As budgets remain tight due to the economic situation and there are fewer resources available to cover unexpected events, the Reserve Fund appropriation becomes a crucial part of the budgeting process. By statute, this fund is to be used to meet "extraordinary or unforeseen expenditures" as approved by the Finance Committee. A funding level of \$225,000 is proposed for this purpose, unchanged from FY13.

## SECTION II: Budget Summary

## Expenses

### **35 Salary Reserve**

The allocation in this account makes resources available for the funding of collective bargaining agreements. In addition, the account provides for a market adjustment to the pay scales and a step and merit adjustment to the salary schedules applicable to non-union employees effective July 1, 2013. Transfers from this account to the individual departmental operating accounts are reported to the Finance Committee and Board of Selectmen in accordance with the vote of Town Meeting adopting the budget article. This account is proposed to be funded at \$480,573 in order also to provide resources for such compensation adjustments for union and non-union staff.

### **37A Group Insurance**

The budget covers both Town and CPS employees and anticipates no increase in FY14 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 experience. Group health plan offerings for FY13 (effective June 1, 2012) implemented a new plan design for Town, CPS, and CCRSD employees through a collective bargaining process authorized by Chapter 69 of the Acts of 2011.

### **37B Other Post-Employment Benefits (OPEB)**

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 Obligation (NOO).

In FY14, the General Fund share of the NOO is projected to be greater than \$2.8 million. In an effort to partially fund this liability, it is proposed that the Town budget \$650,000 for this purpose, and increase of \$250,000 over the FY13 appropriation.

### **38 Unemployment & Workers Compensation**

An amount of \$100,000 is proposed for the Unemployment Compensation account. The Town pays only for actual claimants. In addition, an amount of \$100,000 is proposed for Worker's Compensation costs; this amount funds a stop-loss reinsurance policy covering wage and other claims and the payment of miscellaneous medical expenses resulting from employee injury on the job. This account covers claims of both Town and CPS employees.

### **39 Retirement**

Following the sharp economic downturn in the financial markets during the fall of 2008, assets of the Concord Retirement System have recovered from and now exceed by about 10% the previous peak reached in October 2007. At the most recent biennial actuarial valuation as of January 1, 2012, the revised Funding Schedule for projected full funding status has been extended to 2030.

In FY14, the General Fund appropriation is projected at \$3,035,000, an increase of 3.0% from FY13 and consistent with the present funding schedule. All plan provisions are set by State law. As a result of the 2011 legislation, plan provisions have changed for new members who join the system after April 2, 2012.

### **41 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. The FY14 budget proposes allocating \$7,059,457, which includes \$3.4 million for debt service within the levy limit and \$3.6 million for excluded debt (net of amounts contributed by the Stabilization Funds). The excluded debt service to pay for the construction of the new high school is budgeted as part of the assessment payable to the Concord-Carlisle Regional School District (Article 10 on the 2013 Annual Town Meeting Warrant).

**SECTION II: Budget Summary**



**THIS PAGE INTENTIONALLY LEFT BLANK**

## SECTION II: Budget Summary

## Capital

### Definition

**Capital Expenditure:** The use of funds to acquire or enhance productive 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 \$5,000, and procured with the intention of increasing service capacity or efficiency.

**The Capital Section includes the following:**

•Capital Overview	II-34
•FY14 Capital Plan	II-35
•FY14 – 18 Capital Outlay Plan	II-36 to II-38
•FY14 Capital by Account	II-39 to II-41
•FY14 Capital Summary	II-42 to II-43

**Capital Improvement Plan**

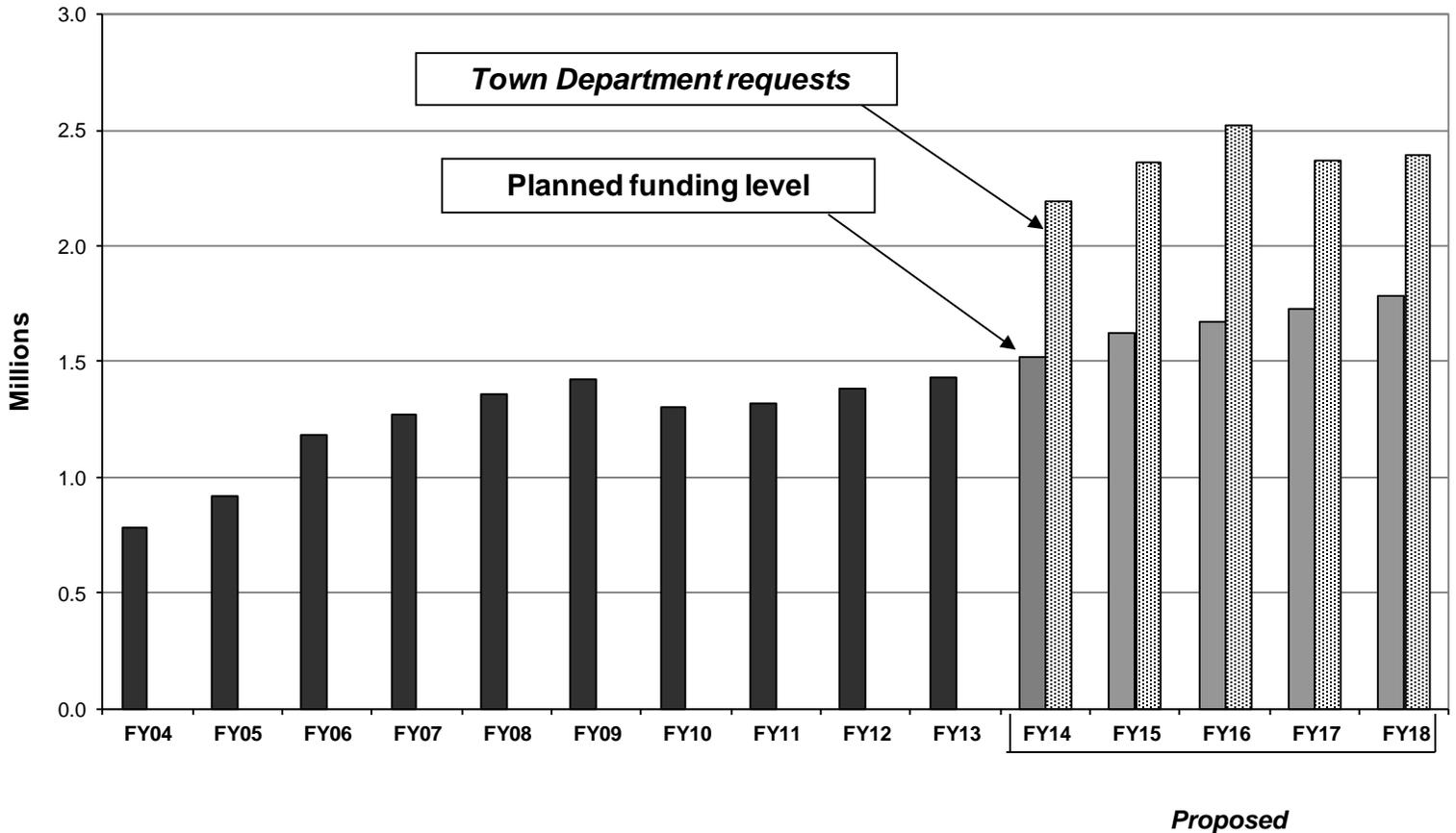
*Capital Outlay Expenditures Supported Within the Levy Limit (Town Government accounts):*

**\$1,520,000**

*Capital Expenditures Within the Levy Limit Supported via FY14 Debt Authorizations:*

**\$3,350,000**

**Town Government Departments  
Capital Outlay Expenditures within the Levy Limit**



**SECTION II: Budget Summary**

**Capital**

**Capital Improvement Program FY14-FY18**  
**FY14 General Fund Budget Component**

**1. Borrowing authorizations submitted to the 2013 Annual Town Meeting**

- *General Fund only*
- *Future tax-supported debt service to be funded within the Levy Limit*

<b>Warrant Article</b>	<b>Description</b>	<b>Recommended New Borrowing Authorization</b>
ART 46	Roads Program	\$900,000
ART 50	Radio System Upgrade (Police and Fire Departments)	\$450,000
ART 51	51 Laws Brook Road Site Work	\$100,000
ART 53	Land Acquisition	\$155,000
ART 56	Town House Exterior Renovations	\$950,000
ART 8	Concord Public Schools Renovation	<u>\$795,000</u>
	<b>Total</b>	<b>\$3,350,000</b>

The debt service for these borrowings will be supported by the allocation of funds in future years to the Debt Service account (#41). These authorizations are not proposed to be subject to a Proposition 2½ Debt Exclusion vote. The retirement of existing debt will provide the necessary room within the Levy Limit to finance these new bonds.

**2. Capital Outlay - expenditures for capital purposes funded from current resources**

<b>Town Government Departments (accounts #1-36):</b>	<b>\$ 1,520,000</b>
<b>Concord Public Schools:</b>	<b>\$ 148,530</b>

**Capital Financing Policy**

**General Fund – within the Levy Limit**

Target: 7% to 8% of the total budget net of excluded debt

- Total Guideline Budget appropriation proposed at **\$86,607,267**  
     **less \$6,143,495 excluded debt = \$80,463,772 net**
- 7% to 8% target range equals **\$5,632,464 to \$6,437,102**
- **FY14 Proposed Budget for capital expenditure financing:**

Debt service budget (“within levy limit” portion)	<b>\$3,400,000 (a)</b>
Capital outlay, Town Departments	<b>1,520,000</b>
Capital outlay, Concord Public Schools	<b>148,530</b>
Total .....	<b>\$5,068,530</b>

Capital financing as percent of Proposed Total Budget, net of excluded debt levy: **6.30%**

**FOOTNOTE**

(a): Budget for scheduled principal and interest payments on existing debt, plus short-term "construction period" interest cost on new projects and cost of bond issuance.



SECTION II: Budget Summary

Capital

FY2014-2018 Capital Outlay Plan (General Fund)

Acct #	Ref #	Item	ANNUAL PLANS											
			FY2014		FY2015		FY2016		FY2017		FY2018			
			Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended		
		<b>Police</b>												
		Police Dept. operations acct												
11	D-1	Police Vehicles	90,000	90,000	125,000	125,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	
11	D-2	Public Safety Equipment	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
11	D-3	Replace cruiser laptops									30,000	30,000		
11	D-4	Vest replacement									35,000	35,000		
11	D-5	AED Replacement			10,000	10,000								
11	D-6	Computer upgrade/training	6,000	3,000										
11	D-7	Portable Radio Replacement												
11	D-8	Rifle Sight upgrades	5,000	0										
		<b>Police/Fire Station 1</b>												
14	E-1	Building Improv. - Walden St	15,000	10,000	15,000	10,000	15,000	10,000	15,000	15,000	15,000	15,000	15,000	
		<b>Fire</b>												
12	F-1	Miscellaneous Equipment	20,000	20,000	25,000	20,000	25,000	20,000	25,000	25,000	25,000	25,000	25,000	
12	F-2	Car 6 (2002)			40,000	20,000								
12	F-3	Car 2 (2007)	25,000	20,000										
12	F-4	Upgrade Community AED's					10,000	10,000						
12	F-5	Water Rescue Veh. Upgrade					15,000	15,000						
12	F-6	Turnout gear replacement					9,000	9,000						
12	F-7	Supply hose replacement												
15	F-8	EMS Tech. and Software Upgrade									18,000	0	25,000	
15	F-9	Medical equipment upgrade												
		<b>Fire Station (station 2)</b>												
13	H-1	Building Improv. - W. Concord	8,500	8,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
13	H-2	Exhaust System Upgrade					40,000	40,000						
13	H-3	Sta 2 Feasibility Study	25,000	0										
		<b>Emergency management</b>												
15	G-2	Misc. EOC Upgrades	10,000	0							10,000	0		
15	G-3	Shelter upgrade					20,000	0						



**SECTION II: Budget Summary**

**Capital**

**Capital Outlay and Special Project Accounts  
(General Fund only)**

Acct #	Category	Budget FY13	Dept. Request FY14	Town Mgr Proposed FY14	\$ Change FY13 Budget to FY14 Proposed
<b>1A</b>	<b>Town Manager</b>				
	ADA Compliance	5,000	10,000	5,000	-
	<b>Total - account #1</b>	5,000	10,000	5,000	-
<b>1C</b>	<b>Townwide Building Fund</b>				
	Building Improv - Townwide Fund	170,000	400,000	180,000	10,000
	<b>Total - account #1B</b>	170,000	400,000	180,000	10,000
<b>1D</b>	<b>Resource Sustainability Fund</b>				
	Resource Efficiency	25,000	100,000	40,000	15,000
	<b>Total - account #1D</b>	25,000	100,000	40,000	15,000
<b>5B</b>	<b>Natural Resources</b>				
	Pond & stream management	5,000	15,000	5,000	-
	Conservation Restrictions database	20,000	-	-	(20,000)
	Agricultural fields improvements		50,000	-	-
	<b>Total - account #5C</b>	25,000	65,000	5,000	(20,000)
<b>6</b>	<b>141 Keyes Road Building</b>				
	Building Improv - 141 Keyes Road	10,000	10,000	10,000	-
	<b>Total - account #6</b>	10,000	10,000	10,000	-
<b>9</b>	<b>Information Systems</b>				
	Town-wide Technology Fund	160,000	250,000	160,000	-
	Telephone System (via Internet)	-	80,000	80,000	80,000
	<b>Total - account #9</b>	160,000	330,000	240,000	80,000
<b>10</b>	<b>Town House</b>				
	Building Improv - Town House	10,000	15,000	10,000	-
	<b>Total - account #10</b>	10,000	15,000	10,000	-
<b>11</b>	<b>Police Department</b>				
	Police Vehicles	108,000	90,000	90,000	(18,000)
	Public Safety Equipment	15,000	15,000	15,000	-
	Cruiser Laptops	30,000	-	-	(30,000)
	Computer Upgrade		6,000	3,000	3,000
	Radio Replacement	19,500	-	-	(19,500)
	Rifle Sight Upgrade	-	5,000	-	-
	<b>Total - account #11</b>	172,500	116,000	108,000	(64,500)
<b>12</b>	<b>Fire Department</b>				
	Miscellaneous Equipment	20,000	20,000	20,000	-
	Vehicle Replacement (Car 2)	-	25,000	20,000	20,000
	<b>Total - account #12</b>	20,000	45,000	40,000	20,000

**SECTION II: Budget Summary**

**Capital**

**Capital Outlay and Special Project Accounts  
(General Fund only)**

Acct #	Category	Budget FY13	Dept. Request FY14	Town Mgr Proposed FY14	\$ Change FY13 Budget to FY14 Proposed
<b>13</b>	<b>West Concord Fire Station</b>				
	Building Improv - W. Concord	8,500	8,500	<b>8,500</b>	-
	Station 2 Feasibility Study	-	25,000	-	-
	<b>Total - account #13</b>	8,500	33,500	<b>8,500</b>	-
<b>14</b>	<b>Police/Fire Station (Walden Street)</b>				
	Building Improv - Walden St	10,000	15,000	<b>10,000</b>	-
	<b>Total - account #14</b>	10,000	15,000	<b>10,000</b>	-
<b>15</b>	<b>Emergency Management</b>				
	Misc. EOC Upgrades	-	10,000	-	-
	<b>Total - account #15</b>	-	10,000	-	-
<b>17B</b>	<b>Engineering</b>				
	GIS System	20,000	20,000	<b>20,000</b>	-
	Traffic Control Devices	20,000	20,000	<b>20,000</b>	-
	Drainage Improvements	-	25,000	-	-
	NPDES Permit Compliance	-	25,000	<b>15,000</b>	15,000
	Street Sign Replacement	20,000	20,000	<b>20,000</b>	-
	<b>Total - account #17B</b>	60,000	110,000	<b>75,000</b>	15,000
<b>17C</b>	<b>Highway Maintenance</b>				
	Guardrail Replacement	10,000	20,000	<b>10,000</b>	-
	Small Equipment	5,000	7,500	<b>5,000</b>	-
	<b>Total - account #17C</b>	15,000	27,500	<b>15,000</b>	-
<b>17D</b>	<b>Parks &amp; Trees</b>				
	Public Shade Trees	20,000	25,000	<b>20,000</b>	-
	Turf Improv./Park Rehab.	-	100,000	<b>40,000</b>	40,000
	Small Equipment	5,000	7,500	<b>5,000</b>	-
	<b>Total - account #17D</b>	25,000	132,500	<b>65,000</b>	40,000
<b>20</b>	<b>Public Works Equipment</b>				
	Vehicles and Heavy Equipment	296,500	287,300	<b>277,000</b>	(19,500)
	<b>Total - account #20</b>	296,500	287,300	<b>277,000</b>	(19,500)
<b>21</b>	<b>Drainage</b>				
	Drainage Improvements	105,000	105,000	<b>105,000</b>	-
	Culvert Improvement	100,000	100,000	<b>100,000</b>	-
	<b>Total - account #21</b>	205,000	205,000	<b>205,000</b>	-
<b>22</b>	<b>Sidewalks</b>				
	Sidewalks - Maintenance	100,000	125,000	<b>100,000</b>	-
	<b>Total - account #22</b>	100,000	125,000	<b>100,000</b>	-
<b>23</b>	<b>Road Improvments</b>				
	Road Reconstruction	90,000	95,000	<b>90,000</b>	-
	<b>Total - account #23</b>	90,000	95,000	<b>90,000</b>	-
<b>24</b>	<b>133/135 Keyes Road building:</b>				
	Building Improv - 133/135 Keyes	5,000	16,250	<b>5,000</b>	-
	Rolling Storage Shelves	-	23,000	<b>14,000</b>	14,000
	<b>Total - account #24</b>	5,000	39,250	<b>19,000</b>	14,000

**Capital Outlay and Special Project Accounts  
(General Fund only)**

Acct #	Category	Budget FY13	Dept. Request FY14	Town Mgr Proposed FY14	\$ Change FY13 Budget to FY14 Proposed
<b>25</b>	<b>Library</b>				
	Computer Equipment	10,000	10,000	5,000	(5,000)
	<b>Total - account #25</b>	10,000	10,000	5,000	(5,000)
<b>28</b>	<b>Harvey Wheeler Building:</b>				
	Building Improv - Harvey Wheeler	10,000	10,000	10,000	-
	<b>Total - account #28</b>	10,000	10,000	10,000	-
<b>32</b>	<b>Information/Visitors Center:</b>				
	Building Improv - Info Center	2,500	5,000	2,500	-
	<b>Total - account #32</b>	2,500	5,000	2,500	-
<b>TOTAL</b>		<b>\$ 1,435,000</b>	<b>\$ 2,196,050</b>	<b>\$ 1,520,000</b>	<b>\$ 85,000</b>

**Capital Outlay and Special Projects Accounts  
General Fund Recommended Items****Highlights**

The following are recommendations for the capital outlay and special projects items:

**Acct # - Account Title****1A Town Manager**

To be able to comply with the Americans with Disabilities Act, the Town provides money in this account for improvements to Town-owned buildings. In FY14, level funding of \$5,000 is proposed.

**1C Town-wide Building Maintenance**

This account was established with the FY05 budget in an effort to set up a central pool of funds from which to monitor building conditions, establish renovation priorities, and fund repairs and improvements. Since FY05 when the account was first budgeted at \$40,000, the funding level has gradually been increased to the recommended level in FY14 of \$180,000. The five-year Capital Outlay plan raises this funding target to \$250,000 by FY18. In FY11, a Facilities Maintenance Manager was hired and this position is funded by the Town-wide Building Maintenance account.

**1D Resource Sustainability**

Being established in FY13, the purpose of this new account is to provide supplemental funding for town-wide energy efficiency projects and improvements. In FY14, it is proposed that this account be funded at \$40,000.

**5B Natural Resources Division, DPLM**

Funding of \$5,000 is being proposed for pond and stream management. A request for funding agricultural field improvements (\$50,000) is not being recommended, due to budget constraints.

**6 141 Keyes Road, DPLM**

For routine building repairs, a budget of \$10,000 is being proposed.

**9 Information Systems**

The proposed funding level for the Town-wide Technology Fund is \$160,000. This fund is crucial in maintaining current technology throughout the Town departments. In addition, funds go towards supporting the basic network infrastructure linking all town buildings and connecting more than 250 desktop computers to the network with a secure and reliable system. In FY14, an additional \$80,000 is being proposed for a voice over internet telephone system.

**10 Town House**

For routine building repairs, a budget of \$10,000 is being proposed.

**11 Police Department**

Funding is being proposed for the replacement of three police cruisers (\$90,000), the upgrade and maintenance of public safety equipment (\$15,000) and the replacement of computers (\$3,000).

**12 Fire Department**

For the Fire Department, \$20,000 in funding is being proposed for miscellaneous equipment and \$20,000 for the replacement of Car 2.

**13 West Concord Fire Station**

For routine building repairs, a budget of \$8,500 is being proposed. Due to budget constraints, a request of \$25,000 for a Station 2 feasibility study is not being funded.

**Capital Outlay and Special Projects Accounts  
General Fund Recommended Items****14. Police/Fire Station**

For routine building repairs, a budget of \$10,000 is being proposed. This amount is split equally between the Police Department and the Fire Department.

**17B Engineering, CPW**

The following items are being proposed for the Engineering Division: \$20,000 for continued enhancements of the Town's Geographic Information System (GIS), \$20,000 for the upgrade of traffic control devices for the Town's street intersections, \$15,000 for NPDES permit compliance, and \$20,000 for the federal/state mandated street sign replacement.

**17C Highway Maintenance, CPW**

For the Highway Maintenance account, it is proposed that \$10,000 be allocated for guardrail replacement, and \$5,000 for small equipment.

**17D Parks & Trees, CPW**

A total of \$132,500 was being requested by the Department for the following items: public shade trees (\$25,000), turf improvement / park rehabilitation (\$100,000), and small equipment (\$7,500). Due to budget constraints, only \$20,000 is proposed for shade trees, \$40,000 for turf / park projects, and \$5,000 for small equipment.

**20 Public Works Equipment, CPW**

The proposed Public Works Equipment budget of \$277,000 funds the Town's well-planned schedule of equipment replacement. This represents a decrease of \$19,500 from FY13.

**21 Drainage, CPW**

The FY14 level funding of \$205,000 is proposed to be used for drainage and culvert improvements.

**22 Sidewalk Management, CPW**

The proposed FY14 budget calls for level funding for the maintenance of the Town's existing sidewalks program at \$100,000.

**23 Road Improvements, CPW**

The General Fund proposed funding for road improvements is \$90,000. With additional amounts of \$685,000 expected from the State (Chapter 90 Funds) and \$900,000 in borrowing, the total FY14 recommended amount for road improvements is \$1,675,000.

**24 133 and 135 Keyes Road, CPW**

For routine building repairs, a budget of \$5,000 is being proposed. In addition, \$14,000 is proposed for the installation of a rolling storage shelving system.

**25 Library**

The FY14 CIP proposes to provide the Library with \$5,000 for computer equipment replacement.

**28 Harvey Wheeler Community Center**

For routine building repairs, a budget of \$10,000 is being proposed.

**32 Visitors Center**

For routine building repairs, a budget of \$2,500 is being proposed.

## SECTION II: Budget Summary

## Debt

### Debt:

At the end of FY13 (June 30, 2013), the Town of Concord's outstanding tax-supported long-term debt is projected to total: **\$50,732,417** (existing debt plus the planned spring 2013 issuance of \$2,910,000). This total represents 1.0% of assessed value, or \$2,871 of debt per capita.

#### The Debt Section includes the following:

- Debt Overview II-44
- FY14-18 Debt Authorization II-45 to II-46
- Long-Term Debt II-47
- Outstanding Debt Charts II-48 to II-49
- Excluded Debt Detail II-50 to II-54
- Debt Exclusion Tax Levy Chart II-55
- Debt Service Schedule II-56 to II-57
- Annual Debt Service Chart II-58
- Authorized and Unissued Debt II-59

### Rapid Debt Repayment

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 serves the following purposes:

- To hold down the amount expended in the form of interest costs;
  - To provide new capacity for debt issuance on a regular basis and thereby enable newly recognized capital needs to be addressed annually;
  - To maintain the Town's credit rating of Aaa, which reduces the cost of borrowing.
- See page III-171 for details on the Town's annual Debt Service account.**

#### Outstanding Principal and Percent of Debt that is retired for the debt issued as of June 30, 2012

Paid Down Percentage Starting on June 30, 2012	Tax-Supported Debt				Enterprise and Other Debt		Total Debt	
	Within Limit		Excluded		Outstanding Principal	%	Outstanding Principal	%
	Outstanding Principal	%	Outstanding Principal	%				
On 6/30/12	\$10,745,000	0%	\$43,148,601	0%	\$21,500,130	0%	\$75,393,731	0%
In 5 years	\$850,000	92%	\$27,406,977	37%	\$12,424,630	42%	\$40,681,607	46%
In 10 Years	\$0	100%	\$13,088,639	70%	\$5,679,995	74%	\$18,768,634	75%
In 15 Years	\$0	100%	\$1,975,000	95%	\$0	100%	\$1,975,000	97%
In 20 Years	\$0	100%	\$0	100%	\$0	100%	\$0	100%

**Note:** The Town's excluded tax-supported debt is primarily associated with the construction of the three Elementary Schools. Excluded debt associated with the construction of the new High School is assessed to the Town separately by the Concord-Carlisle Regional School District in is budgeted separately .

#### GENERAL OBLIGATION DEBT POLICIES

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.
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 proposed debt exclusion items, the impact on property tax rates shall be calculated.
6. All debt of the Town shall be issued as general obligation debt. As a policy, debt for enterprises shall be paid from fee revenue rather than through taxes.

# SECTION II: Budget Summary

Debt

	adopted		warrant		plan		FY14-18 Total
	FY2013 2012	FY2014 2013	FY2015 2014	FY2016 2015	FY2017 2016	FY2018 2017	
<b>General Fund - Financing within Levy Limit</b>	<b>\$3,100,000</b>	<b>\$3,350,000</b>	<b>\$3,950,000</b>	<b>\$4,600,000</b>	<b>\$3,400,000</b>	<b>\$4,900,000</b>	<b>\$20,200,000</b>
Projected Amount Available for Authorization							
<i>Town Manager</i>							
Construction/acquisition of office space			160,000	1,050,000	730,000	670,000	\$2,610,000
Land acquisition for municipal purposes			600,000			565,000	\$1,165,000
Town House elevator					220,000		\$220,000
Town House comprehensive exterior renovation		950,000					\$950,000
51 Laws Brook Road sitework		100,000					\$100,000
<i>Planning</i>							
Land Acquisition		155,000		250,000	250,000	260,000	\$915,000
Land Acquisition - Recreation (51 Laws Brook Rd)	535,000						
141 Keyes Road roof/ HVAC/expansion			600,000				\$600,000
Comprehensive Long-Range Planning					100,000		\$100,000
<i>Public Safety</i>							
Fire Stations 1 & 2 - Renovations	600,000						\$600,000
Police Station - Renovations	100,000						\$100,000
Pumper - Engine 7 (1990)				500,000			\$500,000
radio system upgrade (Police and Fire)		450,000					\$450,000
Ambulance replacement (2008)			240,000				\$240,000
Engine #3 Refurbishment (2008)					150,000		\$150,000
Engine #8 Replacement (1988)						575,000	\$575,000
<i>Public Works</i>							
Road Reconstruction	950,000	900,000	950,000	950,000	950,000	950,000	\$4,700,000
Covered Storage - equipment & salt						730,000	\$730,000
Sidewalk extensions - phase 2				250,000		250,000	\$500,000
Drainage - major culvert replacement			350,000				\$350,000
Traffic Control systems			150,000				\$150,000
West Concord infrastructure improvements			100,000				\$100,000
<i>Human Services</i>							
Rideout Playground - master plan; tennis & basketball relocation/renovation; other park improvements				800,000			\$800,000
Harvey Wheeler Roof Repair					100,000		\$100,000
Emerson Track resurfacing					100,000		\$100,000
<b>Subtotal - Town Projects</b>	<b>2,185,000</b>	<b>2,555,000</b>	<b>3,150,000</b>	<b>3,800,000</b>	<b>2,600,000</b>	<b>4,000,000</b>	<b>\$16,105,000</b>

# SECTION II: Budget Summary

## Debt

### FY14-18 Capital Program DEBT AUTHORIZATION - Town Manager's recommendations

Fiscal Year of Issuance Annual Town Meeting Year	FY2013 2012	FY2014 2013	FY2015 2014	FY2016 2015	FY2017 2016	FY2018 2017	Total
<b>Concord Public Schools (K-8)</b>							
Transportation Facilities		475,000					\$475,000
Peabody	225,000		605,000	705,000	300,000		\$1,610,000
Sanborn	100,000		345,000	205,000	175,000	700,000	\$1,425,000
Alcott	25,000	70,000	45,000	70,000	250,000	100,000	\$535,000
Thoreau		50,000	50,000	195,000	125,000	100,000	\$520,000
Ripley Administration Building	325,000	200,000					\$200,000
Gross subtotal, CPS buildings less unfunded	675,000	795,000	1,045,000 (245,000)	1,175,000 (375,000)	850,000 (50,000)	900,000	\$4,765,000 (\$670,000)
<b>Subtotal - School Projects allocation</b>	<b>\$675,000</b>	<b>\$795,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$900,000</b>	<b>\$4,095,000</b>
<b>General Fund Projected Total</b>	<b>\$2,860,000</b>	<b>\$5,350,000</b>	<b>\$3,950,000</b>	<b>\$4,600,000</b>	<b>\$3,400,000</b>	<b>\$4,900,000</b>	<b>\$20,200,000</b>

### Light Enterprise Fund

Substation expansion	\$3,600,000						
Warehouse	\$800,000						
W.R. Grace land acquisition	\$600,000						

### Water Enterprise Fund

Reservoir Improvements			\$980,000				980,000
Nagog Pond - Intake design			\$1,400,000				1,400,000
Keyes Road covered storage						\$500,000	500,000
Nagog filtration plant			\$7,000,000				7,000,000

### Sewer Enterprise Fund

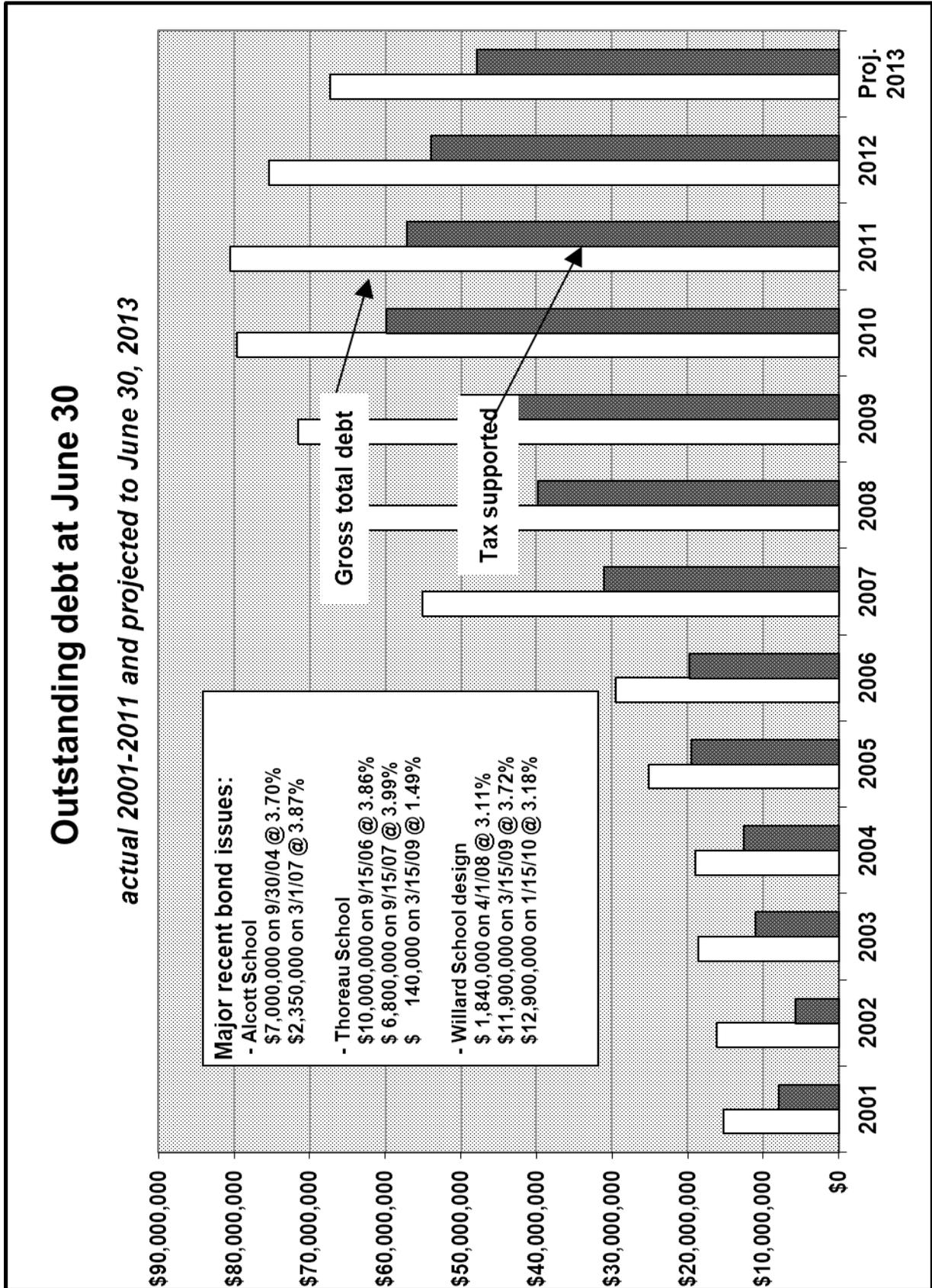
Keyes Road covered storage						\$100,000	100,000
Wastewater Capacity/Treatment Optimization							2,500,000
W. R. Grace land acquisition	\$600,000						

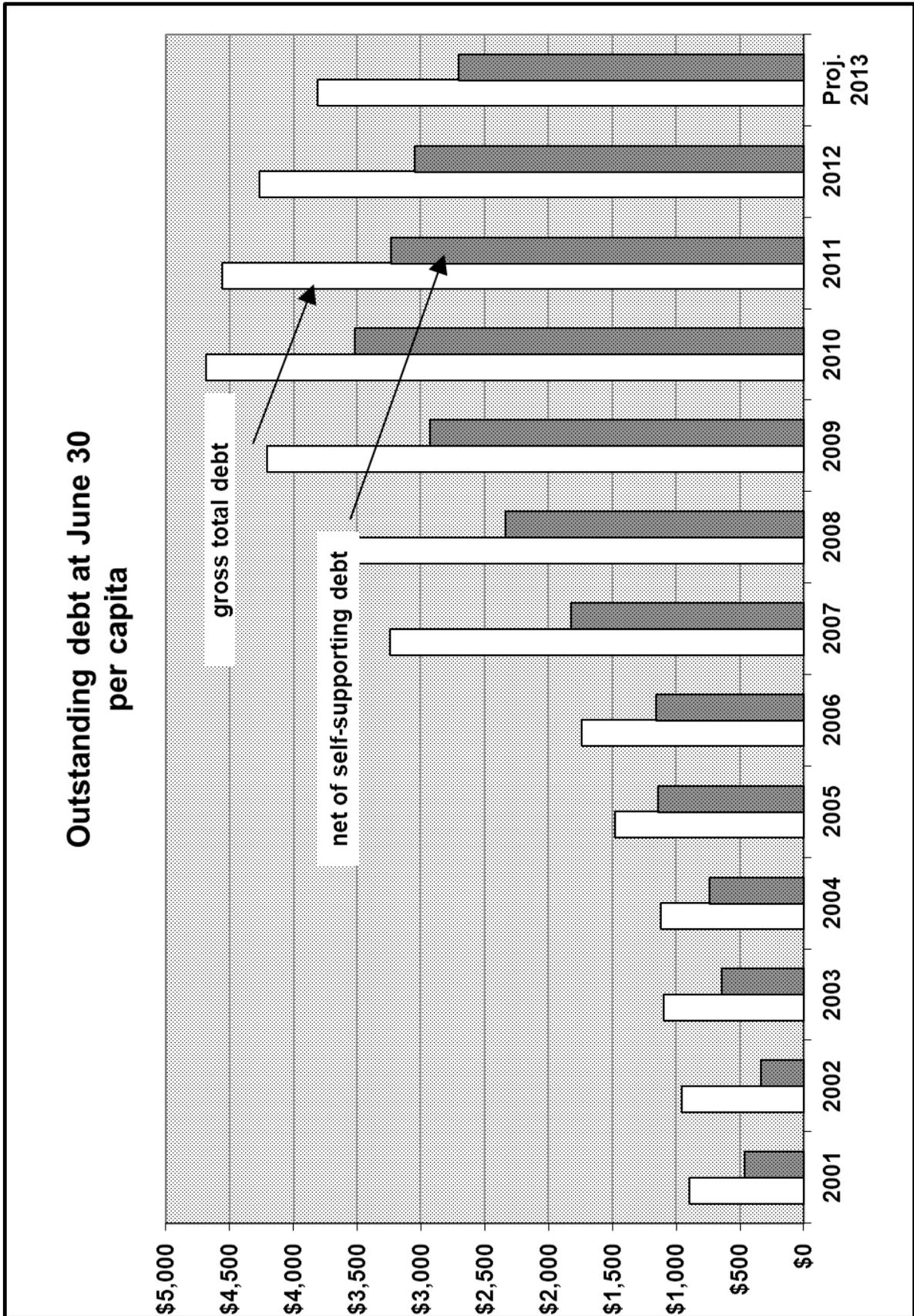
<b>Enterprise Funds Projected Total</b>	<b>\$5,600,000</b>	<b>\$0</b>	<b>\$11,880,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$12,480,000</b>
<b>GRAND TOTAL</b>	<b>\$8,460,000</b>	<b>\$3,350,000</b>	<b>\$15,830,000</b>	<b>\$4,800,000</b>	<b>\$3,400,000</b>	<b>\$5,500,000</b>	<b>\$32,680,000</b>

SECTION II: Budget Summary

Debt

CONCORD'S LONG-TERM DEBT STATISTICS											
June 30, 2001 to June 30, 2012 actual, and projected to June 30, 2013											
@ June 30	Assessed Value	Outstanding Long-term Debt		Population decennial census	per capita income decennial census	% of Assessed value		Debt per capita		Debt per capita as % of per capita income	
		Gross	Net			Gross debt	net debt	Gross debt	net debt	Gross debt	net debt
2001	\$2,783,643,972	\$15,266,000	\$7,863,000	16,993	\$51,477	0.55%	0.28%	\$998	\$463	1.74%	0.90%
2002	\$3,974,434,046	\$16,185,000	\$5,770,000	16,993	\$51,477	0.41%	0.15%	\$952	\$340	1.85%	0.66%
2003	\$4,408,301,807	\$18,605,000	\$11,020,000	16,993	\$51,477	0.42%	0.25%	\$1,095	\$649	2.13%	1.26%
2004	\$4,411,852,520	\$19,019,237	\$12,569,237	16,993	\$51,477	0.43%	0.28%	\$1,119	\$740	2.17%	1.44%
2005	\$5,17,100,515	\$25,138,385	\$19,515,000	16,993	\$51,477	0.49%	0.38%	\$1,479	\$1,148	2.87%	2.23%
2006	\$5,207,535,371	\$29,542,533	\$19,758,290	16,993	\$51,477	0.57%	0.38%	\$1,739	\$1,163	3.38%	2.26%
2007	\$5,309,253,833	\$55,091,156	\$31,052,480	16,993	\$67,374	1.04%	0.58%	\$3,242	\$1,827	4.81%	2.71%
2008	\$5,498,736,316	\$62,606,176	\$39,739,546	16,993	\$67,374	1.14%	0.72%	\$3,684	\$2,339	5.47%	3.47%
2009	\$5,264,597,702	\$71,479,236	\$49,853,220	16,993	\$67,374	1.36%	0.95%	\$4,206	\$2,934	6.24%	4.39%
2010	\$5,026,552,229	\$79,599,890	\$59,831,473	16,993	\$67,374	1.58%	1.19%	\$4,684	\$3,521	6.95%	5.23%
2011	\$5,045,140,030	\$80,557,680	\$57,148,277	17,668	\$67,374	1.60%	1.13%	\$4,560	\$3,235	N/A	N/A
2012	\$5,090,622,629	\$75,393,729	\$53,893,601	17,668	N/A	1.48%	1.06%	\$4,267	\$3,050	N/A	N/A
Proj. 2013	\$5,054,970,094	\$67,299,319	\$47,822,417	17,668	N/A	1.33%	0.95%	\$3,809	\$2,707	N/A	N/A
<b>"Net debt" is net of self-supporting debt issued for the water, sewer and electric funds.</b>											
<b>EQV and Debt:</b> The Town's Equalized Valuation (EQV) is set by the state biennially. The value set for January 1, 2010 is \$5,562,518,600. This EQV will be used in various state formulas for FY12 and FY13. By state law (MGL c. 44, § 10), the Town's debt limit is capped at 5% of its EQV. The Town's projected outstanding debt as of June 30, 2012 is 1.45% of EQV, well under its legal limit.											





SECTION II: Budget Summary

Debt

Excluded Debt as of June 30, 2013

	Principal		FY14 Debt Service			Amortized Premium
	Initial Issuance	Remaining Balance	Remaining Percent	Principal	Interest	
<b><u>Outstanding Town-Issued Exempt Debt</u></b>						
Harvey Wheeler Community Center <i>Feb. 2004 (2.87%)</i>	\$1,200,000	\$300,000	25.0%	\$100,000	\$10,837	\$110,837
Wastewater Management (Phase 1) <i>Nov. 2005 (2.00% - WPAT Loan)</i>	\$1,638,290	\$1,142,417	69.7%	\$77,723	\$23,727	\$101,450
Alcott School <i>Sept. 2004 (3.70%), Mar. 2007 (3.87%)</i>	\$9,350,000	\$5,595,000	59.8%	\$505,000	\$215,995	\$720,995
Thoreau School <i>Sept. 2006 (3.86%), Sept. 2007 (3.99%)</i>	\$16,800,000	\$11,560,000	68.8%	\$935,000	\$446,397	\$1,381,397
Willard School <i>Apr. 2008 (3.11%), Mar. 2009 (3.72%), Jan. 2010 (3.18%), May 2010 (3.18%), May 2012 (0.92%)</i>	\$27,015,000	\$21,340,000	79.0%	\$1,595,000	\$714,778	\$2,309,778
<b>Town Exempt - Total</b>	<b>\$56,003,290</b>	<b>\$39,937,417</b>	<b>71.3%</b>	<b>\$3,212,723</b>	<b>\$1,411,734</b>	<b>\$4,624,457</b>
MSBA Grant Elementary Sch. Debt Stabilization Fund						(\$409,878) (\$735,000)
<b>Total Town Exempt Borrowing</b>	<b>\$56,003,290</b>	<b>\$39,937,417</b>	<b>71.3%</b>	<b>\$3,212,723</b>	<b>\$1,411,734</b>	<b>\$3,479,579</b>
<b><u>Outstanding CCRSD-Issued Exempt Debt</u></b>						
Existing High School (Concord's Assessment)						(\$3,483)
New High School (Concord's Assessment) <i>(expecting \$32.5 million sale in June 2013)</i>						\$1,522,521 (est)
High School Debt Stabilization Fund						(\$230,000)
<b>Total Town and CCRSD Issued Exempt Debt</b>						<b>\$4,768,617</b>

## SECTION II: Budget Summary

### Details of Town-Issued Excluded Debt Cost

#### Harvey Wheeler Community Center

The long-term bond for this project was issued February 2004. \$1.2 million was the excluded debt portion. The bond was issued as a 12-year level principal maturity schedule at an interest cost of 2.87%, with a final maturity on Feb. 15, 2016. FY14 debt service is:

Principal	\$ 100,000
Interest	<u>10,837</u>
	\$ 110,837 (net of \$163 amortized premium)

#### Wastewater Management, Phase 1

A \$4,190,000 debt authorization was voted at the 2004 Town Meeting and the debt for this sewer extension project was approved by ballot on June 8, 2004. This debt is secured through the Water Pollution Abatement Trust (WPAT), Commonwealth of Massachusetts, at a subsidized interest rate of 2%. The long-term loan was executed in November 2005. The budgeted cost for FY13 is the seventh year of a twenty-year payment schedule, with the final maturity on July 15, 2025. The General Fund and Betterment funded shares for FY14 are:

General Fund (39.1%)	\$ 101,450
Betterment funded (60.9%)	\$ 158,012

#### Alcott School Construction

The Massachusetts School Building Authority paid a lump-sum grant to the Town on September 25, 2006, in the amount of \$7,175,997 (about 43% of total project expenses). The grant was used to redeem short-term project notes that came due September 30, 2006. The Town received the maximum grant for which it was eligible, based upon a per square foot maximum allowable cost of \$173, a building constructed area of 78,011 square feet, and a nominal 50% state grant (the percentage applies to allowable costs, not gross actual costs).

A \$7 million bond was issued on September 30, 2004. This was a 20-year level principal issuance sold at an interest cost of 3.70%. Additionally, a \$2.35 million bond was issued on March 1, 2007. This was a 15-year issuance sold at an interest cost of 3.87%. A final one-year issue of \$15,000 was made on March 15, 2009 at an interest cost of 1.17%. These bonds were issued pursuant to authorization voted by the Town Meeting in 2002 (Article 60) and approved by ballot vote in June of 2002.

The total Alcott debt expense in the FY14 budget is \$720,995 (0.96% of the projected tax levy).

\$10 million Bond issued September 2004:

Principal	\$ 350,000
Interest	<u>159,863</u>
	\$ 509,863

\$2.35 million Bond issued March 2007:

Principal	\$ 155,000
Interest	<u>56,132</u>
	\$ 211,132 (net of \$443 amortized premium)

The total Alcott project cost was about \$16.8 million. The new school opened September 2004.

## SECTION II: Budget Summary

## Debt

### Thoreau School Construction

An 18-year bond in the principal sum of \$10,000,000 was issued September 15, 2006 at an interest cost of 3.86%, with a final maturity on Sept. 15, 2024. An additional 18-year bond in the principal sum of \$6,800,000 was issued September 15, 2007 at an interest cost of 3.99%, with a final maturity on Sept. 15, 2025.

\$10 million Bond issued September 2006:

Principal	\$ 555,000
Interest	<u>252,628</u>
	\$ 807,628 (net of \$590 amortized premium)

\$6.8 million Bond issued September 2007:

Principal	\$ 380,000
Interest	<u>193,769</u>
	\$ 573,769 (net of \$769 amortized premium)

These bonds were issued pursuant to authorization voted by the 2004 Town Meeting (Article 27) and approved by ballot vote in June of 2004. The total tax-supported Thoreau debt expense provided in the FY14 budget is a gross sum of \$1,381,397 reduced by a \$409,878 allocation from the MSBA project grant, a net amount of \$971,519 (1.29% of the projected tax levy).

### Willard School Design and Construction

\$1,840,000 was authorized by the 2006 Annual Town Meeting and by a subsequent debt exclusion ballot vote in June 2006 for the design of a new Willard Elementary School. Additionally, at the Special Town Meeting of November 5, 2007 and the ballot vote of November 14, 2007, \$30.025 million was authorized for construction of the new Willard School.

A 10-year bond in the principal sum of \$1,840,000 was issued April 1, 2008 at an interest cost of 3.11%, with a final maturity on April 1, 2018. A 19-year bond in the principal sum of \$11,900,000 was issued March 15, 2009 at an interest cost of 3.72%. A 19-year bond in the principal sum of \$12,900,000 was issued January 15, 2010 at an interest cost of 3.18%.

The total Willard debt expense provided in the FY14 budget is \$2,309,778 reduced by an allocation of \$475,000 from the Elementary School Debt Stabilization Fund (see below) for a net amount of \$1,834,778 (2.45% of the projected tax levy).

\$1.84 million Bond issued April 2008:

Principal	\$ 185,000
Interest	<u>30,734</u>
	\$ 215,734 (net of \$572 amortized premium)

\$11.9 million Bond issued March 2009:

Principal	\$ 630,000
Interest	<u>349,864</u>
	\$979,864 (net of \$285 amortized premium)

\$12.9 million Bond issued January 2010:

Principal	\$ 680,000
Interest	<u>333,547</u>
	\$1,013,547 (net of \$1,428 amortized premium)

## SECTION II: Budget Summary

## Debt

\$375,000 Bond issued May 2011:

Principal	\$ 100,000
Interest	<u>633</u>
	\$100,633 (net of \$2,867 amortized premium)

The new school opened September 2009. The final construction cost was about \$27.2 million, significantly under the authorized allocation of \$30,025,000. Article 58 of the 2011 Town Meeting Warrant rescinded the unused borrowing authorization.

The Willard School project has not yet been selected by the MSBA for a possible state grant. The Town is permitted to renew its application annually.

### Town-Issued Excluded Debt Budgetary Offsets

#### MSBA Grant

The new Thoreau School opened in September 2006. Subsequently, the Massachusetts School Building Authority (MSBA) notified the Town that the Thoreau School project would be eligible as a "moratorium project", having been constructed during a period when the state was not accepting school building assistance applications and before the legislature enacted the statute creating the new MSBA. An audit of the project expenses incurred from the initial design work in 2000 to final completion in 2006 was completed in the spring of 2010 and a grant of \$6,336,666 (40% of eligible costs) was received in June 2010. Since the Town had already issued the long-term debt, regulations of the Massachusetts Department of Revenue require that any MSBA grant be escrowed by the Town and be allocated proportionately to future debt service costs over the life of the bonds. Accordingly, \$409,878 is budgeted to offset the FY14 debt service cost.

#### Elementary School Debt Stabilization Fund

The 2008 Annual Town Meeting voted to transfer \$2,500,000 from Free Cash (the unreserved General Fund balance) to create a Stabilization Fund for the purpose of reducing the tax impact of future debt service costs of the Alcott, Thoreau and Willard School bonds. Funds were accordingly transferred on July 1, 2008. A two-thirds vote of Town Meeting is required to put monies into a Stabilization Fund or to take monies out. Town Meeting has authorized the disbursements from this Fund to lessen the property tax impact by adopting the following articles: Article 10 of the 2010 Annual Town Meeting Warrant for \$1,000,000, Article 26 of the 2011 Town Meeting Warrant for \$700,000, and Article 15 of the 2012 Town Meeting Warrant for \$475,000. With the 2013 Annual Town Meeting, Article 18 proposes \$735,000 for this purpose.

Under state law, Stabilization Funds carry broader investment authority than general operating funds in the treasury. Interest earnings remain with the Fund. This stabilization fund is invested in a short-term bond fund account with the Massachusetts Municipal Depository Trust (MMDT). The MMDT is the state pooled cash fund open solely to municipalities, regional districts and state government entities, established by state law with the State Treasurer as the sole trustee and managed under contract to the State Treasurer by Fidelity Investments.

As of December 31, 2012, the status of the Elementary School Debt Stabilization Fund is:

Original balance (July 1, 2008)	\$ 2,500,000
Earned to date	251,363
Realized gains	161,426
<b>Less</b> Allocated by Town Meeting	<u>- 2,175,000</u>
Balance at 12/31/12	\$737,790

**Details of CCRSD-Issued Excluded Debt Cost**

**Existing High School**

A long-term bond for renovations of the existing High School was issued December 2007. The FY14 Concord assessment of the debt service is:

Principal	\$ 284,065
MSBA Grant	<u>288,950</u>
Total	\$ - 4,885
Concord Assessment (72.85%)	\$ - 3,559

**New High School**

Based on the first amendment to the Project Funding Agreement (January 8, 2013), the cost allocation for the new Concord-Carlisle High School is as follows. Concord's actual assessment of the cost will be determined by the future annual enrollment proportion of Concord students.

CCRSD	\$ 63,991,177
MSBA Grant	<u>28,587,347</u>
Total Project Cost	\$ 92,578,524

A \$32.5 million bond is expected to be issued June 2013. This bond is issued pursuant to authorization voted by the 2011 Concord Special Town Meeting (Article 1) on November 7, 2011 and subsequently approved by the Carlisle Town Meeting. The FY14 expected debt service is:

\$32.5 million Bond expected to be issued June 2013

:

Principal	\$ 1,300,000
Interest	<u>835,074</u>
Total	\$ 2,135,074
Concord Assessment (72.85%):	\$ 1,555,402

**CCRSD-Issued Excluded Debt Budgetary Offsets**

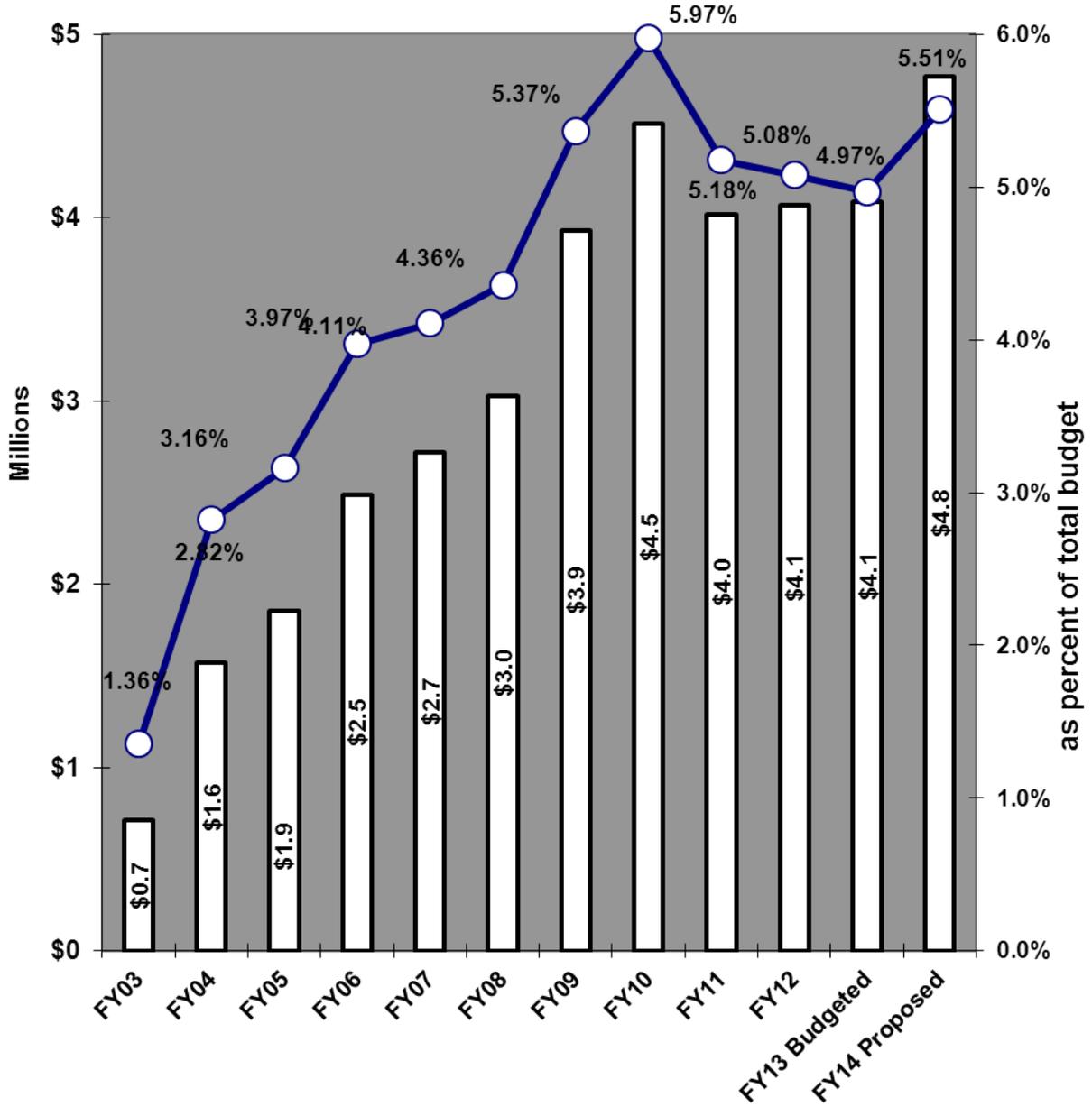
**MSBA Grant**

On September 28, 2011, the Massachusetts School Building Authority (MSBA) approved an Estimated Maximum Facilities Grant of \$28,781,100 in funding for a new Concord-Carlisle High School. On January 8, 2013, this amount was amended to \$28,587,347 based on the 60% Design Development Analysis. The MSBA reimburses 35.58% of all eligible charges against the grant, and CCRSD finances the net local share.

**High School Debt Stabilization Fund**

The Special Annual Town Meeting held on April 2, 2012 voted to transfer \$2,000,000 from Free Cash (the unreserved General Fund balance) to create a Stabilization Fund for the purpose of reducing the tax impact of future debt service costs of the new High School. Funds were accordingly transferred on July 1, 2012. As of December 31, 2012, after including investment income, the Fund has \$2,002,501. With the 2013 Annual Town Meeting, Article 19 proposes allocating \$230,000 for reducing the property tax impact of this project. Article 19 also proposes to add an additional \$750,000 to this fund from the June 30, 2012 Certified Free Cash balance.

### Debt Exclusion Tax Levy



# Debt Service Schedule

## for debt issued through June 30, 2012

Fiscal Year	Total Annual Debt Service		Total Principal Outstanding at June 30th	Tax Supported Annual Debt Service							
	Principal Matured	Interest Payment		Town (within levy limit)		Town (outside levy limit)		School (within levy limit)		School (outside levy limit)	
				Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment
2013	8,094,410	2,400,030	67,299,322	2,225,000	242,671	176,184	39,631	625,000	72,221	3,045,000	1,476,386
2014	7,667,797	2,164,513	59,631,525	1,830,000	183,541	177,723	34,726	560,000	56,516	3,035,000	1,384,126
2015	7,007,026	1,942,783	52,624,499	1,510,000	132,076	179,293	29,539	535,000	39,581	3,005,000	1,287,825
2016	6,436,542	1,732,882	46,187,957	1,155,000	87,700	180,895	24,067	435,000	23,388	2,930,000	1,189,082
2017	5,506,350	1,522,898	40,681,607	780,000	50,000	82,529	18,560	240,000	10,175	2,930,000	1,088,857
2018	5,111,456	1,353,749	35,570,151	550,000	25,750	84,196	16,767	100,000	3,000	2,920,000	990,844
2019	4,421,868	1,184,311	31,148,283	200,000	6,000	85,897	14,939	0	0	2,740,000	886,850
2020	4,167,273	1,043,007	26,981,011	0	0	87,632	13,073	0	0	2,740,000	787,563
2021	4,183,532	906,539	22,797,479	0	0	89,403	11,170	0	0	2,740,000	687,888
2022	4,028,844	766,599	18,768,635	0	0	91,209	9,229	0	0	2,740,000	585,088
2023	3,890,536	628,994	14,878,099	0	0	93,052	7,248	0	0	2,585,000	480,178
2024	3,877,635	496,643	11,000,464	0	0	94,932	5,227	0	0	2,585,000	380,884
2025	3,894,962	360,365	7,105,502	0	0	96,850	3,165	0	0	2,585,000	278,682
2026	3,002,637	240,751	4,102,865	0	0	98,806	1,062	0	0	1,675,000	193,844
2027	2,127,865	157,850	1,975,000	0	0	0	0	0	0	1,300,000	143,657
2028	1,300,000	89,313	675,000	0	0	0	0	0	0	1,300,000	89,313
2029	675,000	27,000	0	0	0	0	0	0	0	675,000	27,000
total	75,393,733	17,018,227		8,250,000	727,738	1,618,601	228,403	2,495,000	204,881	41,530,000	11,958,067

Interest expense as % of total debt service, FY12: 22.9%

Interest expense as % of total debt service to final maturity: 18.4%

*Projected as of June 30, 2013:*

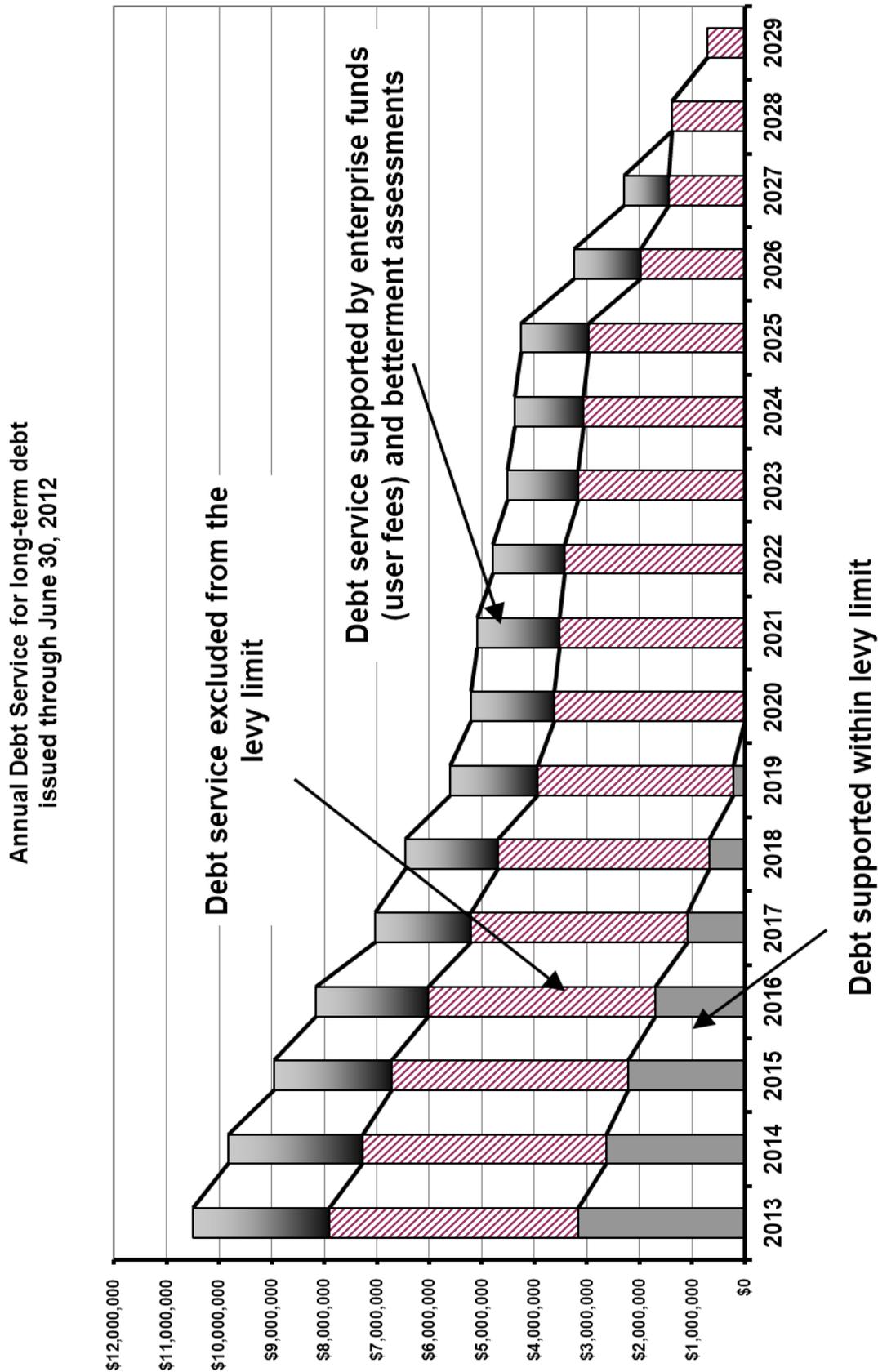
Debt Retirement - all 5 yrs | 10 yrs  
46.0% | 75.1%

Debt Retirement - tax supported only 48.2% | 76.7%

# SECTION II: Budget Summary

## Debt

Revenue Supported Annual Debt Service								subtotals		
Water		Sewer		Betterment (WPAT loans)		Light		Tax-supported		Revenue- supported
Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	within Limit	Excluded	
470,000	177,744	593,420	194,146	199,806	39,532	760,000	157,699	3,164,892	4,737,201	2,592,347
470,000	161,144	603,388	179,931	231,686	36,955	760,000	127,574	2,630,057	4,631,575	2,570,678
470,000	146,144	613,557	165,398	234,176	34,326	460,000	107,894	2,216,657	4,501,657	2,231,495
470,000	130,681	623,932	150,620	236,715	31,644	405,000	95,700	1,701,088	4,324,044	2,144,292
370,000	110,706	534,516	134,242	239,305	28,908	330,000	81,450	1,080,175	4,119,946	1,829,127
370,000	97,388	545,314	122,634	241,946	26,116	300,000	71,250	678,750	4,011,807	1,774,648
295,000	83,213	556,331	110,791	244,640	23,268	300,000	59,250	206,000	3,727,686	1,672,493
295,000	73,050	567,570	98,709	177,071	20,362	300,000	50,250	0	3,628,268	1,582,012
295,000	62,450	579,036	86,383	180,093	17,398	300,000	41,250	0	3,528,461	1,561,610
235,000	51,850	590,734	73,808	171,901	14,374	200,000	32,250	0	3,425,526	1,369,917
235,000	43,050	602,668	60,979	174,816	11,289	200,000	26,250	0	3,165,478	1,354,052
235,000	34,250	614,843	47,891	147,860	8,141	200,000	20,250	0	3,066,043	1,308,235
235,000	25,300	627,265	34,538	150,847	4,930	200,000	13,750	0	2,963,697	1,291,630
235,000	16,275	639,936	20,916	153,895	1,654	200,000	7,000	0	1,968,712	1,274,676
175,000	7,175	652,865	7,018	0	0	0	0	0	1,443,657	842,058
0	0	0	0	0	0	0	0	0	1,389,313	0
0	0	0	0	0	0	0	0	0	702,000	0
4,855,000	1,220,420	8,945,375	1,488,004	2,784,757	298,897	4,915,000	891,817	11,677,619	55,335,071	25,399,270



# SECTION II: Budget Summary

## Debt

### Town of Concord, MA Authorized and Unissued Debt @ June 30, 2012

debt category	Town Meeting Vote	Purpose	Debt Amount		Code	Note Issuance and other comment	Expected future issue	expected to rescind	TOTAL
			Authorized						
enterprise	Art. 20, 2009	CMLP Smart Grid	500,000		62-460-460-0311	\$4 M Bond issued 5-17-11 @ 2.585%		500,000	500,000
Betterment	Art. 42, 2009	Septic Betterment Loan (Title 5)	2,000,000		18-455-455-0316				2,000,000
enterprise	Art. 23, 2010	Water System Improvements	400,000		61-450-450-323	\$1.5 M Bond issued 5-17-11 @ 2.505%			400,000
within limit	Art. 27, 2011	School Building improvements	725,000		30-300-300-335	\$100K Bond issued 5-15-12		100,000	725,000
within limit	Art. 33, 2011	Fire Equipment - aerial ladder truck	100,000		30-220-220-336	\$800 K Bond issued 5-15-12			100,000
within limit	Art. 34, 2011	Library Equipment - RFID system	15,000		30-610-610-337	\$125K Bond issued 5-15-12			15,000
within limit	Art. 36, 2011	Road Engineering & Design - Main St.	50,000		30-429-429-339				50,000
within limit	Art. 42, 2011	Land Acquisition - Rogers parcel	240,000		30-122-123-340	\$150K Bond issued 5-15-12		300,000	300,000
within limit	Art. 8, 2012	School Building improvements	675,000		30-300-300-341				675,000
within limit	Art. 26, 2012	Road Improvements	950,000		30-429-429-342				950,000
within limit	Art. 27, 2012	Police/Fire Station 1 improvements	600,000		30-220-200-347				600,000
			100,000		30-215-215-343				100,000
enterprise	Art. 28, 2012	Light Plant expansion	4,400,000		62-460-460-344				4,400,000
enterprise	Art. 36, 2012	Land Acquisition (WR Grace)	600,000		62-460-460-345				600,000
			600,000		60-440-440-345				600,000
within limit	Art. 2 (4-24-12)	Land Acquisition, 51 Lawsbrook Road	535,000		30-122-123-346				535,000
			<u>\$ 12,490,000</u>					900,000	<u>12,550,000</u>

#### Detail: Authorized & Unissued by Funding Source

Tax Supported to be issued	\$ 2,990,000
Betterments	2,000,000
Light Fund	5,500,000
Water Fund	400,000
Sewer Fund	600,000
to be rescinded	900,000
	<u>\$ 12,390,000</u>

**SECTION II: Budget Summary**



**THIS PAGE INTENTIONALLY LEFT BLANK**

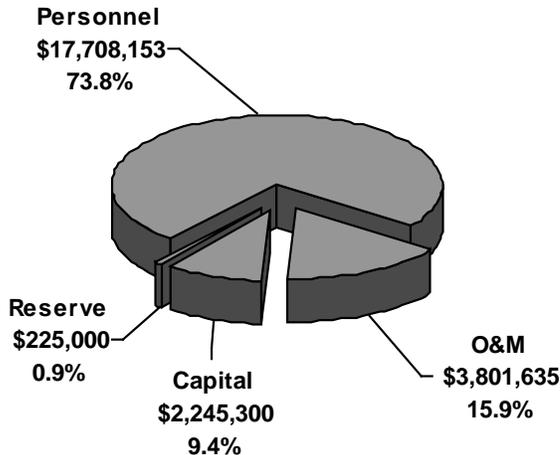
# **Section III**

## **Budget Detail – Town Government**

**SECTION III: Town Budget Detail**

**THIS PAGE INTENTIONALLY LEFT BLANK**

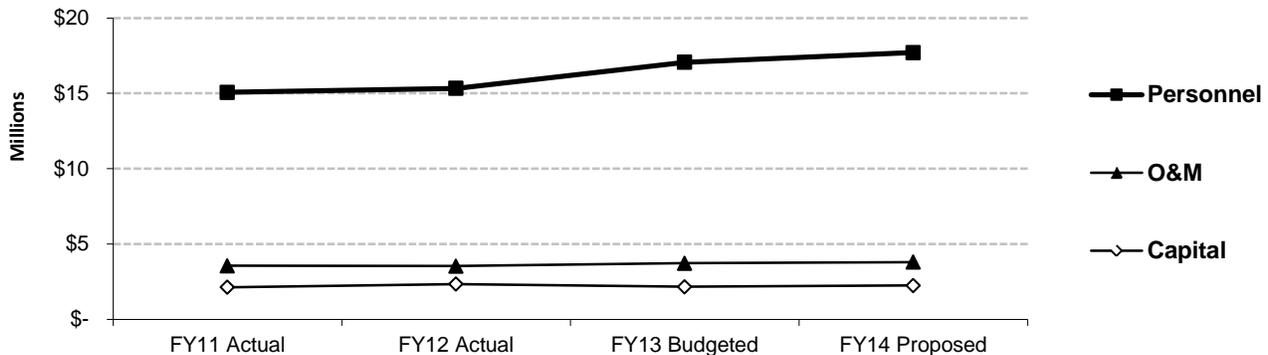
**Town Government Expense Categories**  
**Totaling \$23,980,088**



**Budget Highlights:**

- The FY14 Town Government Appropriated Budget is \$19,474,013. After including funds transferred in by the Town's Enterprise Funds and other sources, the Total Budget is \$23,980,088.
- The FY14 Appropriated Budget is proposed to increase \$750,000 or 4.0%, with personnel expenses increasing by 4.0%, operations and maintenance (O&M) by 3.5%, and capital expense by 5.9%.
- The FY14 Total Budget is proposed to increase by \$803,597 or 3.5%, with personnel expenses increasing by 3.8%, O&M by 2.1%, and capital expenses by 3.7%.

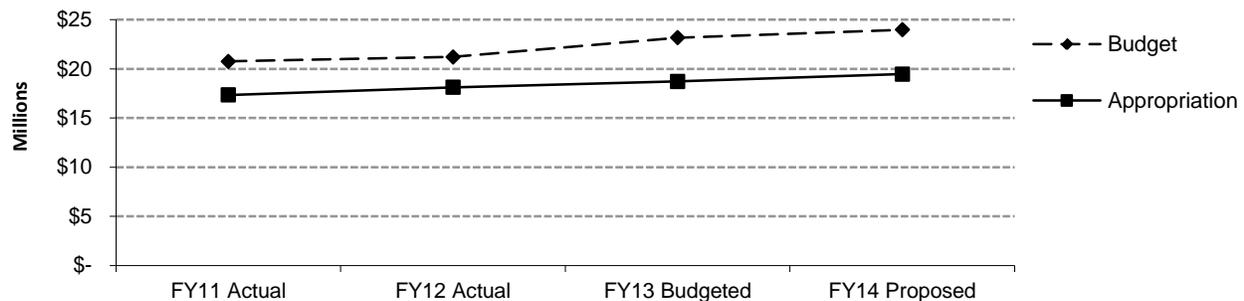
**Town Government - Expense Categories History**



**Discussion:** Personnel costs are the largest expense category of Town Government.

In this FY14 budget, Personnel expense represent 73.8% of the total budget, O&M represents 15.9%, and Capital represents 9.4% (the Reserve Fund appropriation of \$225,000 represents the remaining 1.0%).

**Town Government - Budget and Appropriation History**



**Discussion:** The Town Government budget and appropriation have generally shown a slight trend upward. The appropriation is funded through property taxes and is voted on at Town Meeting. The portion of the budget over and above the appropriation is funded by other sources, like transfers from the Town's enterprise activities (Light, Water, Sewer, etc.), State and Federal Grants, or through gifts and donations.

**The FTE discussion and analysis below**

includes all Town operations other than the Town’s business-type activities (i.e., the Electric, Water, Sewer, Solid Waste, and Beede Center funds).

FTE counts include all regular, part-time, temporary, and limited status Town Government employees regardless of funding source.

Overtime hours are not included in the FTE counts.

**Full-Time Equivalents**

A Full-Time Equivalent, or FTE, is calculated at 2088 hours of employee service per year (40 hours per week times 52.2 weeks per year). For example:

- 1 employee @ 40 hrs./wk. year-round = 1 FTE
- 2 employees each @ 20 hrs./wk. year-round = 1 FTE.

**FTE Discussion:**

*The FY14 proposed staffing levels represent an increase in Full-Time Equivalent (FTEs) of 1.80 over FY13 budgeted levels. Total Town Government FTEs are proposed to rise from to 240.27 to 242.07.*

The changes are as follows:

**Human Resources** – The Department Clerk hours is proposed to increase from 24 hours-per-week (0.6 FTE) to 40 hours-per-week (1 FTE).

**Elections** – As a result of 1 planned election in FY14 instead of 3 planned elections in FY13, time budgeted for the election officers and technicians is proposed to decrease by 1,219 hours (- 0.58 FTE).

**Town Accountant** – The 25 hour-per-week half-time Assistant Town Account is proposed to increased to a 30 hour-per-week position, resulting in an increase of 0.13 FTEs.

**Information Technology** – As a result of a review of the Town’s GIS operation, it is proposed that a new position, GIS / Applications Program Manager, be created and funded in FY14. In addition, an intern (450 hours) is proposed to be hired. Total increase in FTEs is 1.23.

**Fire Department** – A 15 hour-per-week Office Clerk position is proposed to be funded (0.38 FTE).

**Highway Maintenance** – An addition of 800 hours (0.38 FTE) for a seasonal help to assist with the upkeep on common land is proposed.

**Cemetery** – The full-time Laborer / Truck Driver (1.0 FTE) is proposed to no longer being funded in FY14. To provide coverage for this position, temporary status hours will increase by 240 hours (0.11 FTE).

**Library** – The Library is proposing partial funding (0.58 FTE) for the Head of Reference position, which is currently unfunded and vacant. To offset some of the cost, the Senior Library Assistant’s hours are proposed to decrease from 40 hours-per-week to 20 hours-per-week (- 0.50 FTE).

**Recreation Administration** – Due to a change in budget presentation, 0.5 FTE of the Fitness Coordinator and 0.25 FTE of the Recreation Coordinator is proposed to be charged to the Recreation Fund instead of the Beede Center.

**Council on Aging** – Hours for the Administrative Assistant are proposed to decrease by 5 hours-per-week and the hours for the Receptionist are proposed to increase by 5 hours-per-week.

**Town Government Full-Time Equivalent (FTEs) Detail**

Budget Unit	FY12 Budget	FY13 Budget	FY14 Proposed	FY13-FY14 Change
1a <b>Town Manager's Office</b>	5.48	5.48	5.48	0.00
1b <b>Human Resources</b>	3.40	3.60	4.00	0.40
1c <b>Town-Wide Maintenance</b>	1.35	1.00	1.00	0.00
1d <b>Energy Conservation</b>	0.00	0.00	0.00	0.00
2 <b>Legal Services</b>	0.00	0.00	0.00	0.00
3a <b>Elections</b>	0.58	0.89	0.31	-0.58
3b <b>Registrars</b>	0.10	0.10	0.10	0.00
4 <b>Town Meeting and Reports</b>	0.00	0.00	0.00	0.00
5a <b>Planning</b>	5.00	5.00	5.00	0.00
5B <b>Natural Resources</b>	3.91	3.91	3.86	-0.05
5c <b>Inspections</b>	4.94	4.94	4.92	-0.01
5d <b>Health</b>	4.11	4.11	4.04	-0.07
6 <b>141 Keyes Road</b>	0.50	0.50	0.50	0.00
7 <b>Finance Committee</b>	0.00	0.00	0.00	0.00
8a <b>Finance Administration</b>	5.00	5.00	5.00	0.00
8b <b>Treasurer-Collector</b>	5.00	5.00	5.00	0.00
8c <b>Town Accountant</b>	5.00	5.13	5.25	0.13
8d <b>Assessors</b>	4.00	4.14	4.14	0.00
8e <b>Town Clerk</b>	3.43	3.43	3.45	0.02
9 <b>Information Systems</b>	2.00	2.00	3.23	1.23
10 <b>Town House</b>	1.00	1.00	1.02	0.02
11 <b>Police Department</b>	45.30	45.30	45.30	0.00
12 <b>Fire Department</b>	39.00	39.53	39.90	0.38
13 <b>West Concord Fire Station</b>	0.00	0.00	0.00	0.00
14 <b>Police and Fire Station</b>	0.50	0.50	0.50	0.00
15 <b>Emergency Management</b>	0.00	0.00	0.00	0.00
16 <b>Animal Control Officer</b>	0.00	0.00	0.00	0.00
17a <b>CPW Administration</b>	4.00	4.00	4.00	0.00
17b <b>Engineering</b>	7.10	7.00	7.00	0.00
17c <b>Highway Maintenance</b>	12.80	12.80	13.19	0.38
17d <b>Parks and Trees</b>	9.52	9.58	9.43	-0.15
17e <b>Cemetery</b>	2.81	2.31	1.47	-0.84
18 <b>Snow and Ice Removal</b>	3.66	1.82	1.77	-0.05
19 <b>Street Lighting</b>	0.00	0.00	0.00	0.00
20 <b>Public Works Equipment</b>	0.00	0.00	0.00	0.00
21 <b>Drainage</b>	0.00	0.00	0.00	0.00
22 <b>Sidewalks</b>	0.00	0.00	0.00	0.00
23 <b>Road Improvements</b>	0.00	0.00	0.00	0.00
24 <b>133 and 135 Keyes Road</b>	1.00	1.00	1.00	0.00
25 <b>Library</b>	25.32	25.54	25.70	0.16
26 <b>Recreation Administration</b>	25.37	24.95	25.70	0.75
27 <b>Hunt Recreation Center</b>	1.00	1.00	1.00	0.00
28 <b>Harvey Wheeler Community</b>	1.38	1.38	1.41	0.04
29 <b>Council on Aging</b>	6.22	7.88	7.89	0.01
30 <b>Veterans' Services</b>	0.38	0.38	0.38	0.00
31 <b>Ceremonies</b>	0.00	0.00	0.00	0.00
32 <b>Visitors' Center</b>	0.00	0.07	0.13	0.05
<b>Totals</b>	<b>240.16</b>	<b>240.27</b>	<b>242.07</b>	<b>1.80</b>

**Town Government (Accounts 1 - 36) - Expense Categories by Function**

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Proposed
<b>General Government</b>				
Personnel	\$ 1,727,753.77	\$ 1,873,822.43	\$ 2,061,514.00	\$ 2,050,961.00
O&M	497,852.89	502,739.73	517,608.00	525,015.00
Capital	236,505.78	204,155.75	235,000.00	240,000.00
Subtotal	\$ 2,462,112.44	\$ 2,580,717.91	\$ 2,814,122.00	\$ 2,815,976.00
<b>Finance &amp; Administration</b>				
Personnel	\$ 1,316,487.05	\$ 1,436,076.97	\$ 1,701,650.00	\$ 1,809,464.00
O&M	593,298.05	632,863.31	693,588.00	712,516.00
Capital	201,035.15	137,023.12	170,000.00	250,000.00
Subtotal	\$ 2,110,820.25	\$ 2,205,963.40	\$ 2,565,238.00	\$ 2,771,980.00
<b>Public Safety</b>				
Personnel	\$ 6,629,820.40	\$ 6,783,333.13	\$ 7,190,168.53	\$ 7,263,236.25
O&M	581,766.62	665,996.98	571,307.00	592,141.00
Capital	289,087.03	295,494.77	211,000.00	166,500.00
Subtotal	\$ 7,500,674.05	\$ 7,744,824.88	\$ 7,972,475.53	\$ 8,021,877.25
<b>Public Works</b>				
Personnel	\$ 2,392,629.32	\$ 2,258,012.19	\$ 2,639,964.00	\$ 2,605,669.27
O&M	1,121,932.08	888,015.97	1,092,846.00	1,161,052.00
Capital	1,331,056.97	1,592,786.00	1,511,797.00	1,571,300.00
Subtotal	\$ 4,845,618.37	\$ 4,738,814.16	\$ 5,244,607.00	\$ 5,338,021.27
<b>Human Services</b>				
Personnel	\$ 2,906,840.40	\$ 2,904,720.73	\$ 3,283,318.00	\$ 3,398,249.20
O&M	766,883.45	831,772.05	836,788.45	800,910.78
Capital	79,953.05	117,620.58	36,800.00	17,500.00
Subtotal	\$ 3,753,676.90	\$ 3,854,113.36	\$ 4,156,906.45	\$ 4,216,659.98
<b>Unclassified</b>				
Personnel	\$ 89,991.00	\$ 71,855.86	\$ 188,142.00	\$ 580,573.00
O&M	-	15,000.00	10,000.00	10,000.00
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 89,991.00	\$ 86,855.86	\$ 423,142.00	\$ 815,573.00
<b>Town Government Total</b>	<b>\$ 20,762,893.01</b>	<b>\$ 21,211,289.57</b>	<b>\$ 23,176,490.98</b>	<b>\$ 23,980,087.51</b>

**Town Government (Accounts 1 - 36) - Funding Plan**

	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 18,724,013	80.8%	\$ 19,474,013	81.2%	4.0%
Light Fund	398,814	1.7%	343,566	1.4%	-13.9%
Water Fund	562,271	2.4%	568,568	2.4%	1.1%
Sewer Fund	193,270	0.8%	195,148	0.8%	1.0%
Swim and Fitness Center	78,369	0.3%	77,426	0.3%	-1.2%
Solid Waste Fund	125,152	0.5%	125,511	0.5%	0.3%
Parking Meter Fund	122,773	0.5%	123,704	0.5%	0.8%
Recreation Fund	1,566,261	6.8%	1,541,245	6.4%	-1.6%
Cemetery	145,853	0.6%	154,564	0.6%	6.0%
Retirement	109,280	0.5%	110,721	0.5%	1.3%
Misc.	1,150,435	5.0%	1,265,622	5.3%	10.0%
<b>Totals</b>	<b>\$ 23,176,491</b>	<b>100.0%</b>	<b>\$ 23,980,088</b>	<b>100.0%</b>	<b>3.5%</b>

**Account Summary - General Government**

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY13	FY14	%Δ	FY13	FY14	%Δ
1a Town Manager's Office	\$ 553,022	\$ 555,651	0.5%	\$ 317,368	\$ 319,753	0.8%
1b Human Resources	309,736	308,750	-0.3%	192,531	192,535	0.0%
1c Town-Wide Building	170,000	180,000	5.9%	170,000	180,000	5.9%
1d Energy Conservation	25,000	40,000	60.0%	25,000	40,000	0.0%
2 Legal Services	225,000	225,000	0.0%	225,000	225,000	0.0%
3a Elections	41,071	17,129	-58.3%	37,168	17,129	-53.9%
3b Registrars	10,641	10,716	0.7%	8,078	8,216	1.7%
4 Meeting and Reports	77,800	81,550	4.8%	77,800	81,550	4.8%
5a Planning	375,466	376,870	0.4%	305,300	305,863	0.2%
5b Natural Resources	259,603	238,699	-8.1%	211,032	190,317	-9.8%
5c Inspections	370,445	375,271	1.3%	370,445	375,271	1.3%
5d Health	324,799	333,544	2.7%	252,562	260,433	3.1%
6 141 Keyes Road	71,539	72,796	1.8%	71,539	72,796	1.8%
<b>Total</b>	<b>\$ 2,814,122</b>	<b>\$ 2,815,976</b>	<b>0.1%</b>	<b>\$ 2,263,823</b>	<b>\$ 2,268,863</b>	<b>0.2%</b>

**Account Summary - Finance and Administration**

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY13	FY14	%Δ	FY13	FY14	%Δ
7 Finance Committee	\$ 3,100	\$ 3,410	10.0%	\$ 3,100	\$ 3,410	10.0%
8a Finance Administration	425,748	429,842	1.0%	\$ 256,998	\$ 259,456	1.0%
8b Treasurer-Collector	459,520	463,048	0.8%	\$ 257,613	\$ 259,976	0.9%
8c Town Accountant	367,482	376,214	2.4%	\$ 136,384	\$ 141,822	4.0%
8d Assessors	382,273	379,998	-0.6%	\$ 382,273	\$ 379,998	-0.6%
8e Town Clerk	220,318	223,106	1.3%	\$ 217,318	\$ 220,106	1.3%
9 Information Systems	581,955	777,268	33.6%	517,901	693,770	34.0%
10 Town House	124,842	119,094	-4.6%	101,868	97,267	-4.5%
<b>Total</b>	<b>\$ 2,565,238</b>	<b>\$ 2,771,980</b>	<b>8.1%</b>	<b>\$ 1,873,455</b>	<b>\$ 2,055,805</b>	<b>9.7%</b>

**Account Summary - Public Safety**

Accounts	Budget			Appropriation		
	FY13	FY14	%Δ	FY13	FY14	%Δ
11 Police Department	\$ 4,030,684	\$ 4,035,104	0.1%	\$ 3,953,098	\$ 3,956,940	0.1%
12 Fire Department	3,656,262	3,687,641	0.9%	\$ 3,650,262	\$ 3,681,641	0.9%
13 W. Concord Fire	35,515	35,814	0.8%	\$ 35,515	\$ 35,814	0.8%
14 Police and Fire Station	218,139	225,408	3.3%	\$ 218,139	\$ 225,408	3.3%
15 Emergency Management	12,810	12,810	0.0%	\$ 12,810	\$ 12,810	0.0%
16 Dog Officer	19,065	25,100	31.7%	\$ 19,065	\$ 25,100	31.7%
Total	\$ 7,972,476	\$ 8,021,877	0.6%	\$ 7,888,890	\$ 7,937,713	0.6%

**Account Summary - Public Works**

Accounts	Budget			Appropriation		
	FY13	FY14	%Δ	FY13	FY14	%Δ
17a CPW Administration	\$ 354,632	\$ 353,316	-0.4%	\$ 173,382	\$ 172,595	-0.5%
17b Engineering	641,022	641,688	0.1%	\$ 350,283	\$ 334,149	-4.6%
17c Highway Maintenance	1,220,284	1,253,576	2.7%	\$ 1,193,768	\$ 1,226,813	2.8%
17d Parks and Trees	695,468	736,646	5.9%	\$ 600,543	\$ 641,721	6.9%
17e Cemetery	203,618	211,634	3.9%	\$ 60,765	\$ 60,070	-1.1%
18 Snow and Ice Removal	525,000	540,000	2.9%	525,000	540,000	2.9%
19 Street Lighting	65,200	69,000	5.8%	64,624	68,463	5.9%
20 Public Works Equipment	296,500	277,000	-6.6%	296,500	277,000	-6.6%
21 Drainage	205,000	205,000	0.0%	205,000	205,000	0.0%
22 Sidewalks	100,000	100,000	0.0%	100,000	100,000	0.0%
23 Road Improvements	775,297	775,300	0.0%	90,000	90,000	0.0%
24 133 and 135 Keys Road	162,586	174,862	7.6%	94,982	108,748	14.5%
Total	\$ 5,244,607	\$ 5,338,021	1.8%	\$ 3,754,847	\$ 3,824,558	1.9%

**Account Summary - Human Services**

Accounts	Budget			Appropriation		
	FY13	FY14	%Δ	FY13	FY14	%Δ
25 Library	\$ 1,882,577	\$ 1,910,206	1.5%	\$ 1,859,577	\$ 1,872,206	0.7%
26 Recreation Admin.	1,633,100	1,604,104	-1.8%	\$ 96,742	\$ 96,742	0.0%
27 Hunt Recreation Center	104,467	111,377	6.6%	\$ 83,538	\$ 86,922	4.1%
28 HWCC	137,934	144,945	5.1%	\$ 137,934	\$ 144,945	5.1%
29 Council on Aging	321,354	351,809	9.5%	\$ 264,591	\$ 276,466	4.5%
30 Veterans	30,468	45,971	50.9%	\$ 30,468	\$ 45,971	50.9%
31 Ceremonies	23,800	23,800	0.0%	\$ 23,800	\$ 23,800	0.0%
32 Visitors' Center	23,206	24,447	5.3%	\$ 23,206	\$ 24,447	5.3%
Total	\$ 4,156,906	\$ 4,216,660	1.4%	\$ 2,519,856	\$ 2,571,500	2.0%

**Account Summary - Unclassified**

Accounts	Budget			Appropriation		
	FY13	FY14	%Δ	FY13	FY14	%Δ
33 Town Employee Benefits	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	\$ 100,000	0.0%
34 Reserve Fund	225,000	225,000	0.0%	225,000	225,000	0.0%
35 Salary Reserve	88,142 *	480,573	N/A	88,142	480,573	N/A
36 Land Fund	10,000	10,000	N/A	10,000	10,000	0.0%
Total	\$ 423,142	\$ 815,573	92.7%	\$ 423,142	\$ 815,573	92.7%

\* Original appropriation of \$460,000 in FY13; \$371,858 has been transferred to other accounts as of 1/1/13.

Mission Statement:

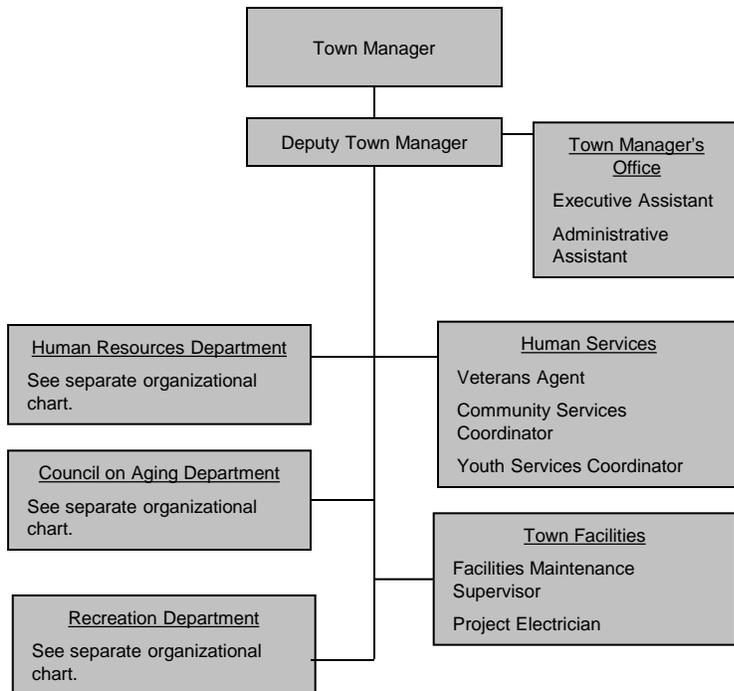
The mission of the Office of the Town Manager is to support the Town Manager and the Board of Selectmen in the performance of their executive, administrative and policy-setting duties as established by Massachusetts statutes, Town bylaws and the Concord Town Charter, as they provide leadership and support to the employees and residents of Concord in order to maintain and improve the quality of life for all in the community.

Budget Highlights:

- This budget represents a 0.5% increase in operating cost from that of the FY13 budget. The budget continues to fund the part-time Youth Services Coordinator (\$24,800). Funding for this position will be provided by a gift from Concord-Carlisle Community Chest (CCCC). In addition, the CCCC funds the Community Services Coordinator at \$23,600.
- This budget continues to include \$5,000 in capital expenditures to continue to improve upon the accessibility of public property for those with mobility issues and other disabilities – this initiative is in furtherance of the Town’s compliance with State and federal disability laws.
- In addition, an amount of \$2,000 is budgeted to support the Concord Cultural Council.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 292,399	\$ 303,709	\$ 317,368	\$ 319,753
Other Funds	\$ 202,721	\$ 223,332	\$ 235,654	\$ 235,898
<b>Total Expenditures</b>	<b>\$ 495,120</b>	<b>\$ 527,040</b>	<b>\$ 553,022</b>	<b>\$ 555,651</b>



Description:

The Town Manager is appointed by the Board of Selectmen and serves as the Town’s Chief Executive Officer in accordance with the Town Charter.

The Board of Selectmen is comprised of five members elected to serve three-year terms. The Board acts as the primary policy-making body for the Town.

The office staff includes the Deputy Town Manager, an Executive Assistant to the Town Manager and an Administrative Assistant. The staff serves in furtherance of the mission, goals and objectives of the Town Manager and Board.

**GENERAL GOVERNMENT: Town Manager**

**Item 1A**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 432,119	\$ 477,995	\$ 509,646	\$ 511,275	\$ 511,275
Purchased Services	19,585	24,976	17,751	19,251	19,251
Supplies	4,193	2,729	3,900	3,900	3,900
Other Charges	11,628	12,043	16,725	16,825	16,225
Capital Outlay	27,595	9,297	5,000	10,000	5,000
<b>Totals</b>	<b>\$ 495,120</b>	<b>\$ 527,040</b>	<b>\$ 553,022</b>	<b>\$ 561,251</b>	<b>\$ 555,651</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 317,368	57.39%	\$ 319,753	57.55%	0.75%
Light Fund	96,026	17.36%	96,151	17.30%	0.13%
Water Fund	57,616	10.42%	57,691	10.38%	0.13%
Sewer Fund	28,809	5.21%	28,847	5.19%	0.13%
Solid Waste Disp. Fund	4,803	0.87%	4,809	0.87%	0.12%
Community Chest	48,400	8.75%	48,400	8.71%	0.00%
<b>Totals</b>	<b>\$ 553,022</b>	<b>100.00%</b>	<b>\$ 555,651</b>	<b>100.00%</b>	<b>0.48%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
A-2	ADA Compliance	5,000	5,000	5,000	5,000	5,000	5,000
	<b>Totals</b>	<b>\$ 5,000</b>					

**GENERAL GOVERNMENT: Town Manager**

**Item 1A**

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Manager	1.00	\$ 174,566	1.00	\$ 174,669
	Deputy Town Manager	1.00	138,826	1.00	138,826
	Exec. Asst. to the Town Manager	1.00	71,153	1.00	71,953
	Administrative Assistant	1.00	53,670	1.00	54,393
	Sub Total	4.00 FTEs	\$ 438,215	4.00 FTEs	\$ 439,841
5115	Community Services Coordinator	992 hrs.	23,600	992 hrs.	23,600
5115	Youth Coordinator	992 hrs.	24,800	992 hrs.	24,800
5120	Senior Employee Program	1111 hrs.	10,000	1111 hrs.	10,000
5130	Overtime	20 hrs.	1,031	20 hrs.	1,034
5157	Car Allowance	N/A	12,000	N/A	12,000
	Total	<u>5.01 FTEs</u>	<u>\$ 509,646</u>	<u>5.48 FTEs</u>	<u>\$ 511,275</u>

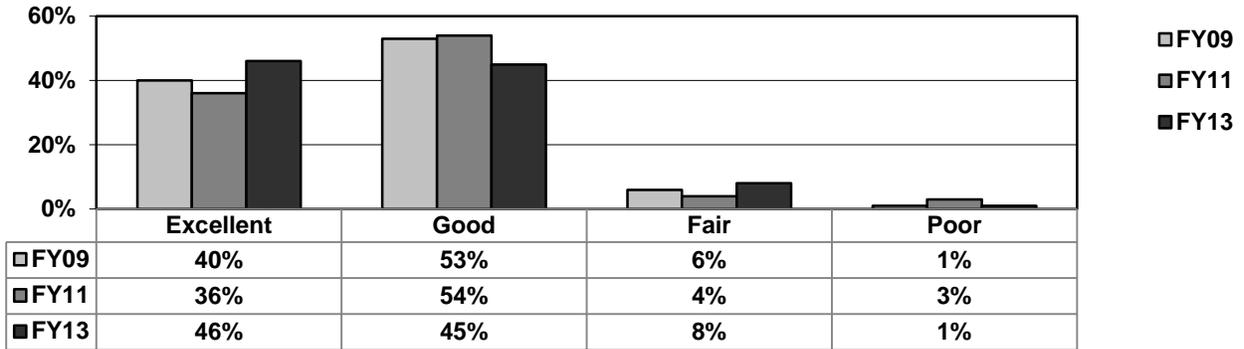
<b>Program Implementation</b>
<p>•The FY14 budget recommendation provides funding for the Town Manager as well as the Deputy Town Manager, Executive Assistant to the Town Manager, and Administrative Assistant who together support the Town Manager and Selectmen. Along with other responsibilities, the Deputy Town Manager oversees the following Departments: Recreation Department; Council on Aging; and Human Resources Department. In addition, the Deputy Town Manager supervises the following positions: the Veterans' Services Officer; Community Services Coordinator (funded by the Community Chest); Youth Services Coordinator (funded by the Community Chest); the Facilities Maintenance Supervisor (funded by the Town-wide Building Fund and capital project funds on a per-project basis); the Project Electrician (funded by capital project funds on a per-project basis); and the Custodian responsible for the Town House and Assessor's office at 24 Court Lane.</p> <p>•Purchased Services and Supplies support day-to-day operating expenses such as telephone (\$2,700); printing, postage, and advertising (\$4,000); and office supplies and stationery (\$2,300). Purchased Services also include management consulting services supporting the Town Manager's and Selectmen's Town-wide objectives (\$5,000), and professional services such as clerical support on Hanscom Area Towns Committee (HATS) related matters (\$2,500). In addition, \$2,000 is budgeted to support the Concord Cultural Council.</p> <p>•Other expenses include the following: Town membership dues in the Massachusetts Municipal Association, Metropolitan Area Planning Council and other organizations (\$7,925); professional staff membership dues for similar organizations (\$2,900); professional conference registration fees (\$2,100); and out-of-state travel expense to attend the annual International City Manager's Association conference (\$2,300).</p> <p>•A \$10,000 capital outlay was requested for continued improvements related to Americans with Disabilities Act (ADA) requirements for accessibility to Town property. Due to limited resources, \$5,000 is recommended.</p>

**Town Manager Programs**

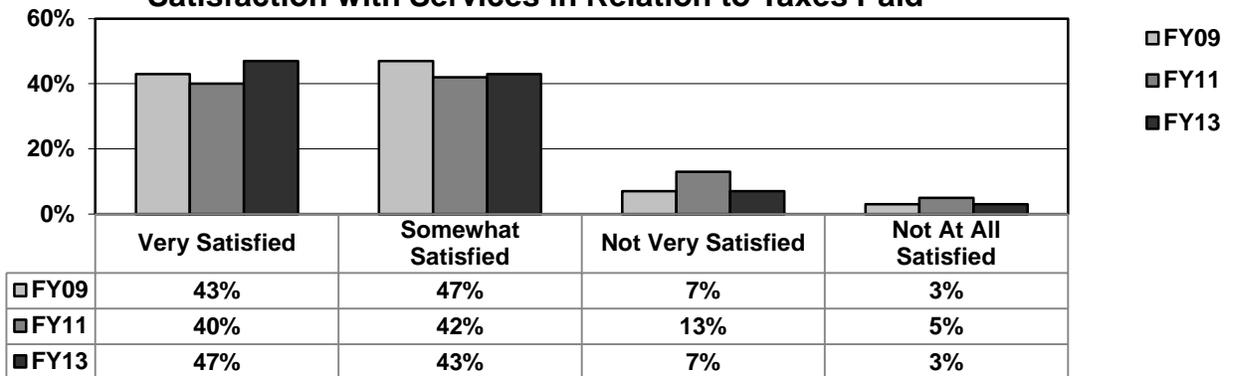
**Program 1 - Town Operations:**

**Objective:** To ensure that Town services are appropriate, cost-effective, and of the highest quality.

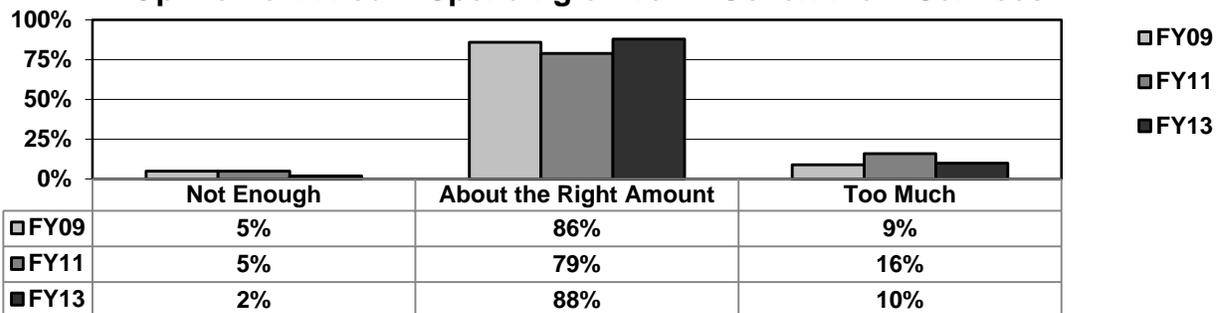
**Rating of Quality of Services provided by Town Government**



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



**Opinion of Amount Spending on Town Government Services**



Discussion: The Town conducted randomized telephone surveys during the fall of 2008 (FY09), 2010 (FY11), 2012 (FY13) to gauge residents' opinion of Town programs and services. In the FY13 Citizen Survey, 46% of residents feel that the quality of services provided by Town Government is excellent. When asked about satisfaction of the service in relation to the property taxes paid, 47% are very satisfied. With both questions, a large majority feel that services are excellent or good and are very satisfied or somewhat satisfied with the services in relation to taxes paid. Nonetheless, Concord residents are not necessarily looking for additional resources to be allocated for Town services. Eighty-eight percent feel that about the right amount is being spent on Town services.

Mission Statement:

The mission of the Human Resources Department is to assist Town officials and senior managers in fairly, consistently, and lawfully creating and administering policies and practices that sustain a professional, productive, efficient, and innovative work environment which supports the Town and its departments in effectively performing their missions.

Budget Highlights:

- This budget represents a 0.3% decrease in operating cost from that of the FY13 budget.
- Personnel costs previously associated with overtime, non-standard hours, and tuition have been reallocated to increase the Department Clerk hours from 24 to 40 per week.
- The School Department credit of \$1,440 funds the DOT-required drug and alcohol testing program for bus drivers, which is administered by HR (Human Resources).
- Other credits are based on the number of regular-status employees in each department multiplied by a service factor for that department.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 159,126	\$ 174,362	\$ 192,531	\$ 192,535
Other Funds	\$ 93,598	\$ 106,668	\$ 117,205	\$ 116,215
<b>Total Expenditures</b>	<b>\$ 252,724</b>	<b>\$ 281,030</b>	<b>\$ 309,736</b>	<b>\$ 308,750</b>

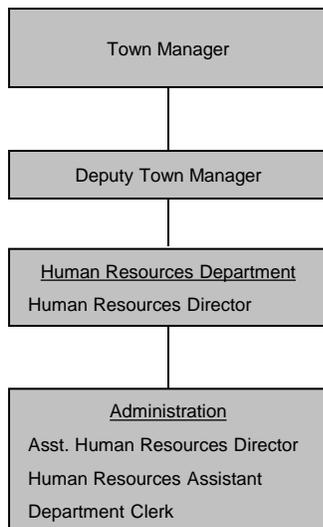
Description:

The Human Resources Department provides services to approximately 600 regular, limited, and temporary employees.

The Human Resources Department advises the Personnel Board, Town Manager, department managers, supervisors, and employees on personnel matters, and assists in labor negotiations and contract administration.

The Human Resources Director serves on the Senior Management Team and consults regularly with the Deputy Town Manager, who serves as department head, and the Town Manager on issues involving employee relations.

The Human Resources Department manages and administers a wide variety of programs and records related to employee compensation, recruitment, hiring, orientation, training, recognition, communication, benefits, performance management, job actions, termination, and retirement, while ensuring compliance with legal mandates and Town policies.



**GENERAL GOVERNMENT: Human Resource Department**

**Item 1B**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 234,259	\$ 237,251	\$ 273,206	\$ 280,161	\$ 272,475
Purchased Services	9,130	33,205	24,145	49,970	23,510
Supplies	1,571	1,834	1,700	1,995	1,995
Other Charges	7,764	8,695	10,685	10,770	10,770
Capital Outlay	-	45	-	-	-
<b>Totals</b>	<b>\$ 252,724</b>	<b>\$ 281,030</b>	<b>\$ 309,736</b>	<b>\$ 342,896</b>	<b>\$ 308,750</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 192,531	62.16%	\$ 192,535	62.36%	0.00%
Light Fund	53,883	17.40%	53,665	17.38%	-0.40%
Water Fund	16,979	5.48%	16,890	5.47%	-0.52%
Sewer Fund	5,152	1.66%	5,125	1.66%	-0.52%
Solid Waste Fund	1,206	0.39%	1,201	0.39%	-0.41%
Recreation Fund	5,783	1.87%	6,237	2.02%	7.85%
Swim and Fitness Center	30,833	9.95%	29,737	9.63%	-3.55%
Retirement System	1,929	0.62%	1,920	0.62%	-0.47%
Schools	1,440	0.46%	1,440	0.47%	0.00%
<b>Totals</b>	<b>\$ 309,736</b>	<b>100.00%</b>	<b>\$ 308,750</b>	<b>100.00%</b>	<b>-0.32%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	<b>Totals</b>	<b>\$ -</b>					

**GENERAL GOVERNMENT: Human Resource Department**

**Item 1B**

**Personnel Services Summary**

		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Human Resources Director	1.00	\$ 105,287	1.00	\$ 105,287
	Assistant HR Director	1.00	71,161	1.00	71,164
	Human Resources Assistant	1.00	58,700	1.00	59,258
	Department Clerk	0.60	22,263	1.00	35,914
	Sub Total	<u>3.60 FTEs</u>	\$ 257,411	<u>4.00 FTEs</u>	\$ 271,623
5116	Non-Standard Part-Time Hours	26 hrs.	462	0 hrs.	-
5130	Overtime	254 hrs.	10,333	20 hrs.	852
5157	Tuition Reimbursement	N/A	5,000	N/A	-
	Total	<u>3.61 FTEs</u>	\$ 273,206	<u>4.00 FTEs</u>	\$ 272,475

**Program Implementation**

- The FY14 budget recommendation provides funding for 4 full-time positions: a Human Resources Director, Assistant Human Resources Director, Human Resources Assistant, and Department Clerk; funding is included in the recommended budget (\$852) for support staff overtime.
- Purchased Services and Supplies support day-to-day operating expenses such as telephones, printing, office supplies and stationery, and software maintenance .
- Purchased Services also include management consulting services supporting the Town Manager’s human resources-related objectives (\$9,500), staff training services to ensure department staff remain up-to-date with personnel laws and practices (\$1,140), and Town-wide staff training services to support continuing and emerging training needs, such as effective communication, harassment prevention, supervision, customer service, diversity awareness, and computer proficiencies (\$7,000). Funds needed to perform mandated drug and alcohol testing for employees with a commercial driver’s license are also included (\$3,010).
- Other expenses include a modest allotment (about \$30 per regular-status employee) for the employee recognition program (\$8,450), dues for membership in the Massachusetts Municipal Personnel Association (\$250) and the International Public Management Association (\$150), professional conference registration fees (\$860), transportation fees related to attending training and conferences (\$650), and subscription fees for human resources publications (\$350).

**Human Resources Programs**

**Program 1 - Personnel Operations:**

**Objective:** To ensure that the Town’s personnel matters are managed appropriately.

**Performance Measure 1: What has been accomplished in the past year.**

The Human Resources (HR) Department provided services to approximately 600 regular, limited, and temporary employees on issues relating to: administering the Personnel Bylaw, policies, and procedures; maintaining employee classification and compensation plans; monitoring personnel actions of all Town departments to ensure legal and policy compliance; managing employee recruitment and selection; coordinating orientation, training, and employee recognition activities; providing workers’ compensation case management and administrative services; and designing and administering employee benefits programs. HR advised the Personnel Board and Town Manager on related issues; advised department managers, supervisors, and employees on personnel matters; and assisted in labor negotiations and contract administration.

The HR Director assisted the Town Manager and Senior Management Team in implementing a new annual forum for employees where information is shared and questions are addressed. A leadership and teambuilding workshop was also developed and attended by 39 senior managers and division leaders. HR staff processed 670 applications for employment, managed 33 recruitments and new appointments, managed 31 leaves of absence in accordance with the Family and Medical Leave Act and/or medical leave policies, managed 47 work-related injury cases, verified and processed more than 800 personnel action forms, made arrangements for an employee appreciation picnic attended by 203 employees and for an ice cream truck visit enjoyed by approximately 300 employees, coordinated 60 random DOT required drug and alcohol tests, made provisions for harassment prevention training for 21 new employees, communicated conflict of interest law training requirements and coordinated compliance documentation for more than 550 employees, oversaw the restructuring and classification review of 7 positions, and provided guidance and administrative oversight for several performance improvement plans, disciplinary actions, and terminations.

As part of its benefit administration activities, HR staff processed 19 coverage changes during open enrollment, notified 37 employees of their eligibility for pre-tax insurance premiums via Commonwealth Connector insurance, collected approximately 118 state-mandated health insurance waiver forms, and processed 189 individual rate adjustments for long-term disability subscribers. In addition, a benefits fair was coordinated and offered to employees; approximately 150 people took advantage of this opportunity to meet with 12 different vendors/advisors and learn more about the benefits offered by the Town. As part of a mitigation plan developed in response to health care reform requirements, HR staff also assisted in the implementation of Health Reimbursement Accounts for the 182 employees enrolled in a health plan through the Town.

<b>Employment Data By Calendar Year</b>					
	2008	2009	2010	2011	2012
Number Employed	652	616	612	583	597
Regular-Status Positions	279	275	279	280	280
Regular-Status New Hires	21	12	8	18	16
Regular-Status Terminations	14	10	10	10	9
Regular-Status Retirements	2	4	3	6	3

**Mission Statement:**

The purpose of this funding is to allow for the coordination of the condition assessment of all General Fund-supported Town buildings, to prioritize building maintenance and repairs necessary to keep each building in good condition, and to provide a source of dedicated funds in order to carry out identified building improvements in a more coordinated, timely and efficient manner.

**Budget Highlights:**

- This budget represents an 5.9% increase in capital expense over that of the FY13 budget.
- The Town’s goal is to eventually budget Town-Wide Building Maintenance at a level of approximately \$400,000 (equal to 2.75% of the replacement cost of the approximately \$14.8 Million invested in General Fund-supported Town buildings).
- In FY11, a Facilities Maintenance Supervisor was hired to assist individual building managers in overseeing the maintenance of Town buildings. The salary of this position is funded by this account and the specific capital projects that use his services.
- The Town plans to gradually increase this budget to meet the above stated goal; however the FY14 budget recommends only a modest increase of \$10,000 (over FY13 as originally budgeted).
- An amount of \$9,000 is proposed to be allocated for the upkeep of Marshall Farm.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 150,000	\$ 160,302	\$ 170,000	\$ 180,000
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 150,000</b>	<b>\$ 160,302</b>	<b>\$ 170,000</b>	<b>\$ 180,000</b>

**Description:**

This funding structure for the capital maintenance of Town buildings was initiated in FY05. The Town Manager’s budget includes within each building appropriation account a small sum for the residing building manager to apply minor repairs and renovations as needed. Major renovation expenses are scheduled in the five-year debt authorization plan component of the Capital Improvement Program (CIP).

Studies of two ad-hoc committees, the Facilities Planning Committee (June 25, 2003) and the Joint School/Town Building Maintenance Study Committee (June 30, 2003), recommended that the maintenance of Town and School buildings be “comprehensively planned and managed,” with building maintenance budgets set as a percentage (2.75%) of replacement cost, and that all building maintenance be centralized under one administration, with dual reporting to the Selectmen and School Committee.

As a result of these recommendations, the Town Manager consolidated a portion of the building maintenance appropriations within the Town Manager account. Under the new funding structure, individual building managers still retain some money for maintenance and repairs. Under the general direction of the Town Manager, the Deputy Town Manager oversees project-by-project expenditures from the central account for the purpose of funding building systems assessments on a periodic basis, and for carrying out priority emergency repairs and renovations. It is planned in the FY14-18 proposed CIP that this fund will be augmented through that period. The funding of this account supports a majority of the salary of the Facilities Maintenance Supervisor, and the hourly wages of the Town Electrician when his services are not charged to a specific project.

**GENERAL GOVERNMENT: Town-Wide Building Maintenance**

**Item 1C**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	\$ 150,000	\$ 160,302	\$ 170,000	\$ 400,000	\$ 180,000
Totals	\$ 150,000	\$ 160,302	\$ 170,000	\$ 400,000	\$ 180,000

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Facilities Maintenance Supervisor	1.00	\$ 66,402	1.00	\$ 68,893
	Total	1.00 FTEs	\$ 66,402	1.00 FTEs	\$ 68,893

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
A-1	Town-Wide Building Improvements	\$ 170,000	\$ 180,000	\$ 200,000	\$ 225,000	\$ 235,000	\$ 250,000
	Totals	\$ 170,000	\$ 180,000	\$ 200,000	\$ 225,000	\$ 235,000	\$ 250,000

Buildings under Town Manager Jurisdiction Supported Fully or Partially from the General Fund					
Year Built	Major Renovation	Building	Replacement Value	Budget Goal	Other Funds
1851	2002	Town House	\$ 2,708,280	\$ 74,500	
2002		Visitors Center	336,975	9,000	
1903	2003	Harvey Wheeler Community Center	2,998,988	82,500	
1960		Gun House	138,196	4,000	
1935	1987	Hunt Recreation Center	2,121,483	58,000	Recreation Fund
1996		Field House (Lawsbrook)	62,826	1,700	
1992		133 Keyes Road (CPW)	2,442,236	67,000	Enterprise Fund
1904	1994	141 Keyes Road	1,121,158	31,000	
1959	1996	Police/Fire Station (Walden)	2,051,930	56,000	
1932		West Concord Fire Station	862,750	24,000	
Total				\$ 407,700	

**Mission Statement:**

The purpose of this funding to promote efforts by the Town Government to achieve a first-class reputation for energy management. To do so, funding is provided to allow the Town to implement resource sustainability and conservation initiatives, which include renewable energy projects, material recycling programs, water conservation measures, energy efficiency improvements for Town buildings, and fuel efficiency purchases for the Town fleet.

**Budget Highlights:**

- This budget represents a 60% increase in capital expense over that of the FY13 budget.
- A grant of \$1.7 million from the Alfred H. Sawyer Trust currently provides funds to implement energy conservation initiatives in Town buildings. As of December 2012, approximately \$1.5 million from this fund has been awarded. The Resource Sustainability Fund is intended to augment the initiatives begun by the Sawyer Trust Fund and to continue these measures after the Sawyer Trust Fund is depleted.
- The recommended funding level for the Resource Sustainability Fund is \$100,000 by FY18.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ -	\$ -	\$ 25,000	\$ 40,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 25,000	\$ 40,000

**Description:**

The Town adopted Administrative Policies and Procedures (APP) #59, Energy Management Policy, in June 2011 and APP #60, Sustainable Municipal Practices, in September 2011. With APP #59, the Town states its goal to strive to achieve a first-class reputation for energy management. In APP #60, the Town affirms its commitment to implementing sustainable environmental practices.

These broader guidelines are intended to implement a goal adopted by the Board of Selectmen in 2010 for the Town to achieve a 20% reduction in municipal energy consumption by Town buildings and streetlights from the 2008 level by July 1, 2015.

Efforts to achieve reduced energy consumption for Town buildings are ongoing. With the availability of \$1.7 million of funds donated by the Alfred H. Sawyer Trust, the Town has currently allocated \$1.5 million for various energy conservation measures in Town-owned buildings. The measures include, but are not limited to the following:

- Installing energy efficient HVAC systems and / or components at the Assessor's Office Building, West Concord Fire Station, Public Safety Building, 135 Keyes Road, Friends of the Performing Arts in Concord (FOPAC), Hunt Gym and Harvey Wheeler Community Center;
- Replacing / upgrading / installing lighting fixtures with higher efficiency bulbs and fixtures at the Town House, Hunt Gym, Beede Center, Public Safety Building, West Concord Fire Station, 141 Keyes Road, and Town House; and
- Designing and implementing weatherization work at the Emerson Umbrella, Town House, West Concord Fire Station, 133 Keyes Road, 135 Keyes Road, 141 Keyes Road, and Hunt Gym.

It should be noted that the Resource Sustainability Fund will be available for initiatives associated with sustainability and conservation projects in addition to improving the energy efficiency of Town buildings.

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
A-5	Resource Sustainability Projects	\$ 25,000	\$ 40,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000
	Totals	\$ 25,000	\$ 40,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000

Resource Sustainability Programs				
<b>Program 1 – Reduce energy consumption:</b>				
<b>Objective: To reduce energy use in Town building and street lights by 20% from 2008 levels.</b>				
Municipal Facilities and Streetlights Municipal Energy Use Reduction Goals (by fiscal Year)				
<b>Actual Amounts</b>	Heating Energy Used (MMBTU)	MMBTU per Heating Degree Day	Electricity Used (kWh)	CO <sub>2</sub> (Tons)
Baseline: CY08	14,258	2.24	3,657,071	2,377
FY10	13,095	2.17	3,442,311	2,232
FY11	14,286	2.17	3,359,326	2,269
FY12	10,874	2.01	3,391,074	2,081
<b>Incremental Goals</b>				
Reduction Increment	~ 713 per year	~ 0.11 per year	~ 182,854 per year	~ 119 per year
FY12 (5% < CY08)	13,545	2.13	3,474,217	2,258
FY13 (10% < CY08)	12,833	2.02	3,291,364	2,139
FY14 (15% < CY08)	12,120	1.91	3,108,510	2,020
FY15 (20% < CY08)	11,407	1.79	2,925,657	1,902

Resource Sustainability Programs
<b>Program 2 – Implement Sustainability Programs:</b>
<b>Objective: To promote the sustainable use of resources and implement conservation programs in the Town.</b>
In an effort to promote the sustainable use of resources and implement conservation programs in the Town, the Town continues its efforts in the following ways:
<ul style="list-style-type: none"> <li>to upgrade lighting, control systems and HVAC systems and to weatherize Town buildings;</li> <li>to pursue renewable sources of energy both within the Town and through the Concord Municipal Light Plant;</li> <li>to track and report municipal energy use through Mass Energy Insight; and</li> <li>to prioritize the purchase of fuel efficient vehicles and environmentally preferable products.</li> </ul>

Mission Statement:

The mission of Legal Services is to provide the highest quality of legal services at the lowest feasible cost.

Budget Highlights:

- This budget represents no change from that of the FY13 budget.
- The FY14 budget proposal assumes that no major litigation matters will arise.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 224,887	\$ 215,806	\$ 225,000	\$ 225,000
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 224,887</b>	<b>\$ 215,806</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>

Description:

This budget provides for the cost of Town Counsel's services. The Town Manager appoints Town Counsel annually, subject to the approval of the Board of Selectmen. Town Counsel's term of office begins on the first day of June.

Town Counsel serves as legal adviser to the Town and all of its officers, boards, and committees. Town Counsel initiates, defends, and negotiates for settlement all suits, claims, actions, and proceedings on behalf of, and brought against, the Town. The Town Manager, with the approval of the Board of Selectmen, also may retain Special Counsel whenever this is deemed to be in the best interest of the Town.

It has been the Town's practice to appoint as Town Counsel a senior partner in a firm having a wide range of legal expertise, as the scope of legal matters arising in the conduct of the Town's business is very broad.

Mr. William Lahey of the firm of Anderson & Kreiger LLP is presently appointed as Town Counsel.

Expenses through six-months of the current fiscal year total approximately \$61,280 and are on track to be under budget. Assuming that no major new litigation matters will arise and because of budget constraints, the proposed FY14 Legal Services budget is level funded at the FY13 level.

**GENERAL GOVERNMENT: Legal Services**

**Item 2**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	224,887	215,806	225,000	225,000	225,000
Totals	<u>\$ 224,887</u>	<u>\$ 215,806</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 225,000	100.00%	\$ 225,000	100.00%	0.00%
Totals	<u>\$ 225,000</u>	100.00%	<u>\$ 225,000</u>	100.00%	0.00%

Legal Services' Expense History				
Fiscal Year	Original Budget	Reserve Fund Transfer	Adjusted Budget	Expended
2004	\$ 220,000	\$ 50,000	\$ 270,000	\$ 260,194
2005	250,000	-	\$ 250,000	206,699
2006	250,000	-	\$ 250,000	165,323
2007	250,000	5,000	\$ 255,000	254,622
2008	250,000	136,000	\$ 386,000	379,794
2009	250,000	-	\$ 250,000	219,565
2010	225,000	-	\$ 225,000	204,861
2011	225,000	-	\$ 225,000	224,887
2012	225,000	-	\$ 225,000	215,806
2013 Budgeted (Status thru 12/31/12)	225,000	-	\$ 225,000	61,280*

\*FY13 expended amount (\$61,280) reflects costs through only 6 months.

**Mission Statement:**

The mission of Elections is to conduct all elections fairly and efficiently, while working to maximize voter turnout and judiciously administering all appropriate campaign finance laws.

**Budget Highlights:**

- This budget represents a 58.3% decrease in operating cost from that of the FY13 budget, due to the decrease in the number of scheduled elections.
- Only one Annual Town Election is scheduled for FY14 (March 2014). If a Special Town Election is called, then a Reserve Fund transfer would be necessary.
- The Town now assumes the expense of programming the handicapped-accessible voting machines for Town elections at an estimated cost of \$550/election. This cost was previously paid with State/Federal funds.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 30,191	\$ 24,348	\$ 37,168	\$ 17,129
Other Funds	\$ 3,708	\$ 1,952	\$ 3,903	\$ -
<b>Total Expenditures</b>	<b>\$ 33,899</b>	<b>\$ 26,300</b>	<b>\$ 41,071</b>	<b>\$ 17,129</b>

**Description:**

Through the Elections budget the Town Clerk (1) organizes and conducts elections in Concord for local, state, and federal offices, as well as for local and state ballot questions; and (2) administers the State's Campaign Finance Law as it relates to Town candidates and ballot questions.

In FY13, the Town budgeted for one State Primary, one Presidential Election and one Annual Town Election. In FY14, the Town is only budgeting for one Annual Town Election.

**Performance Information**

Recent Election Events		# of Voters Participating	% of Registered Voters
Date	Election Description		
November 2, 2004	State Election/Presidential	10,205	86%
September 4, 2007	Special State Primary/Congressional	2,945	25%
October 16, 2007	Special State Election/Congressional	4,587	39%
Feb. 5, 2008	Presidential Primary	7,598	63%
November 4, 2008	State Election/Presidential	10,582	86%
December 8, 2009	Special State Primary	4,401	37%
January 19, 2010	Special State Election	8,783	73%
November 2, 2010	State Election/Gubernatorial	8,765	72%
November 15, 2011	Special Town Election/CCHS	4,235	35%
March 6, 2012	Presidential Primary	2,973	24%
September 6, 2012	State Primary	3,897	31%
November 6, 2012	State Election/Presidential	11,055	85%

**GENERAL GOVERNMENT: Elections**

**Item 3A**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 24,344	\$ 15,121	\$ 30,201	\$ 10,904	\$ 10,904
Purchased Services	6,879	8,333	8,270	5,050	5,050
Supplies	2,676	2,846	2,600	1,175	1,175
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Totals</b>	<b>\$ 33,899</b>	<b>\$ 26,300</b>	<b>\$ 41,071</b>	<b>\$ 17,129</b>	<b>\$ 17,129</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 37,168	90.50%	\$ 17,129	100.00%	-53.91%
State Reimbursement	3,903	9.50%	-	0.00%	-100.00%
<b>Totals</b>	<b>\$ 41,071</b>	<b>100.00%</b>	<b>\$ 17,129</b>	<b>100.00%</b>	<b>-58.29%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Totals</b>	<b>\$ -</b>					

Personnel Services Summary					
Code	Position Title	FY13 Budgeted		FY14 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Elections Officer	1643 hrs.	\$ 15,208	583 hrs.	\$ 5,433
	Technician	222 hrs.	4,623	63 hrs.	2,000
	Overtime	39 hrs.	1,370	13 hrs.	471
5131	Police Overtime	160 hrs.	9,000	65 hrs.	3,000
	<b>Total</b>	<b>0.89 FTEs</b>	<b>\$ 30,201</b>	<b>0.31 FTEs</b>	<b>\$ 10,904</b>

**Mission Statement:**

The mission of Registrars is to register voters, to conduct the Annual Town Census, to publish the Street List, and to accept and certify nomination papers and petitions (elections and Town Meeting) in an efficient, accurate, and diligent manner.

**Budget Highlights:**

- This budget represents a 0.7% increase in operating cost from that of the FY13 budget.
- Revenues from the sale of the Street List book and electronic disc, totaling \$2,310 in CY12, are credited to the General Fund to offset the printing costs (\$2,494 for 250 copies in FY12).

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 5,967	\$ 7,612	\$ 8,078	\$ 8,216
Other Funds	\$ 2,477	\$ 2,467	\$ 2,563	\$ 2,500
<b>Total Expenditures</b>	<b>\$ 8,444</b>	<b>\$ 10,079</b>	<b>\$ 10,641</b>	<b>\$ 10,716</b>

**Description:**

The Registrars budget provides for the costs of:

- Conducting the Annual Census;
- Compiling, preparing, and printing approximately 250 Street List books (budgeted cost: \$2,600); the # of printed books was reduced in FY12 since more customers prefer buying an electronic version of the Street List.
- Registering voters, maintaining resident and voter database, and preparing voter lists for elections and candidates;
- Certifying nomination papers for candidates and initiative petitions for Town Meeting and state ballot.

The School Department supports 30% of the cost of preparing the Street List (in accordance with M.G.L. Ch. 51, 4), which is compensation for the preparation of school census information compiled by the Town Clerk. The percent supported by the School Department corresponds to the percent of the Concord population under the age of 17. In FY14, it is expected that the School Department will provide \$2,500 for this purpose.

**Performance Information**

	2007	2008	2009	2010	2011	2012
Residents Counted in Census January 1	15,152	15,300	15,397	15,538	15,627	15,638
Registered voters as of December 31	11,982	12,023	12,097	12,069	12,300	12,716
New Voters Registered during Year	726	1,284	516	830	668	1,553
Nomination/Petition Papers Signatures Certified	4,282	1,680	1,103	2,592	1,547	3,862

**GENERAL GOVERNMENT: Registrars**

**Item 3B**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 2,461	\$ 2,993	\$ 3,741	\$ 3,367	\$ 3,016
Purchased Services	5,774	6,625	6,200	7,000	7,000
Supplies	210	461	700	700	700
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Totals</b>	<b>\$ 8,445</b>	<b>\$ 10,079</b>	<b>\$ 10,641</b>	<b>\$ 11,067</b>	<b>\$ 10,716</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 8,078	75.91%	\$ 8,216	76.67%	1.71%
School Department Transfer	\$ 2,563	24.09%	\$ 2,500	23.33%	-2.46%
<b>Totals</b>	<b>\$ 10,641</b>	<b>100.00%</b>	<b>\$ 10,716</b>	<b>100.00%</b>	<b>0.70%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Totals</b>	<b>\$ -</b>					

Personnel Services Summary					
Code	Position Title	FY13 Budgeted		FY14 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Office Assistant	200 hrs.	\$ 2,646	200 hrs.	\$ 2,778
5130	Overtime	29 hrs.	1,000	6 hrs.	238
	<b>Total</b>	<b>0.11 FTEs</b>	<b>\$ 3,646</b>	<b>0.10 FTEs</b>	<b>\$ 3,016</b>

**Mission Statement:**

The purpose of this funding is to provide for the costs of conducting all Town Meetings fairly and efficiently, and to produce all associated reports and warrants as cost-effectively as possible.

**Budget Highlights:**

- This budget represents a 4.8% increase in operating cost from that of the FY13 budget.
- The cost of A-V (audio and visual) system setup at Town Meeting is the most significant budget item at \$36,650 (approximately \$25,000 for 4 nights of Annual Town Meeting and \$11,000 for 1 night of Special Town Meeting).

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 62,033	\$ 82,916	\$ 77,800	\$ 81,550
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 62,033</b>	<b>\$ 82,916</b>	<b>\$ 77,800</b>	<b>\$ 81,550</b>

**Description:**

This budget provides for the cost of conducting Town Meetings and printing of various Town reports, including the annual budget. A four-night Annual Town Meeting is budgeted for spring 2014, and a one-night Special Town Meeting is budgeted, as this has become a routine occurrence in recent years.

This budget provides \$69,450 to cover the cost of holding the 2014 Annual Town Meeting and a one-night Special Town Meeting. This amount includes the cost of printing the Warrant and Finance Committee Report. These cost estimates assume that the meeting will be conducted using the high school auditorium, cafeteria, and gymnasium. Each additional session beyond the four that are budgeted would incur variable costs of approximately \$9,000. The Town Report is budgeted to cost \$12,100 (printing and editing).

<b>Town Meeting Costs</b>	
Expense Items	Cost
Sound System Rental (5 nights)	\$36,650
Tellers (60 hrs/night)	2,700
Police & DPW Overtime	8,000
Postage (Warrant/Fin. Comm. Report)	4,500
Warrant Printing	5,500
Finance Comm. Report Printing	8,000
Other Printing	1,500
Misc. Expenses	2,600
<b>Total</b>	<b>\$69,450</b>

<b>Town Report Cost</b>	
Expense Items	Cost
Printing: Annual Town Report	\$4,000
Town Budget, Bylaws, Zoning Bylaws	1,000
Editing Town Report	7,000
Misc. Expenses	100
<b>Total</b>	<b>\$12,100</b>

<b>Unit Printing Costs of Principal Reports</b>			
	Town Report	Warrant	Fin. Comm. Report
Copies	1,200	6,800	7,000
Cost	\$3.33	\$0.81	\$1.14

Meeting capacity at the high school is 2,204 (654 in the auditorium, 400 in the cafeteria, and 1,150 in the gymnasium).

**GENERAL GOVERNMENT: Town Meeting & Reports**

**Item 4**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 14,814	\$ 22,745	\$ 8,950	\$ 17,700	\$ 17,700
Purchased Services	47,206	60,127	67,900	63,550	63,550
Supplies	13	45	700	300	300
Other Charges	-	-	250	-	-
Capital Outlay	-	-	-	-	-
<b>Totals</b>	<b>\$ 62,033</b>	<b>\$ 82,916</b>	<b>\$ 77,800</b>	<b>\$ 81,550</b>	<b>\$ 81,550</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 77,800	100.00%	\$ 81,550	100.00%	4.82%
<b>Totals</b>	<b>\$ 77,800</b>	<b>100.00%</b>	<b>\$ 81,550</b>	<b>100.00%</b>	<b>4.82%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Totals</b>	<b>\$ -</b>					

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Tellers	300 hrs.	\$ 2,700	300 hrs.	\$ 2,700
5130	DPW Overtime	50 hrs.	2,000	75 hrs.	3,000
5130	Town Reports Overtime	0 hrs.	-	175 hrs.	7,000
5131	Police Overtime	85 hrs.	4,250	100 hrs.	5,000
	<b>Total</b>	<u>0.14 FTEs</u>	<u>\$ 8,950</u>	<u>0.14 FTEs</u>	<u>\$ 17,700</u>

Department of Planning and Land Management (DPLM) 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, development and growth regulation, land management, affordable housing production, and land use control so that the Town can better formulate and pursue a unified development strategy that will preserve Concord's unique character.

Planning Division Mission Statement:

The mission of the Planning Administration Division is to guide both public and private land use, resources, and building decisions in a manner that preserves Concord's unique character, and to provide a high level of staff support services on these issues to the Town's boards and committees.

Budget Highlights:

- This budget represents 0.4% increase in operating cost over that of the FY13 budget, partially due to assuming the membership cost associated with, ICLEI (International Council for Local Environmental Initiatives) which was previously included in another budget.
- Included in the Planning Administration budget are funds to support the Historical Commission and the Historic Districts Commission.
- The Board of Appeals budget has been incorporated into the Planning Division budget this year, rather than as a separate budget line.

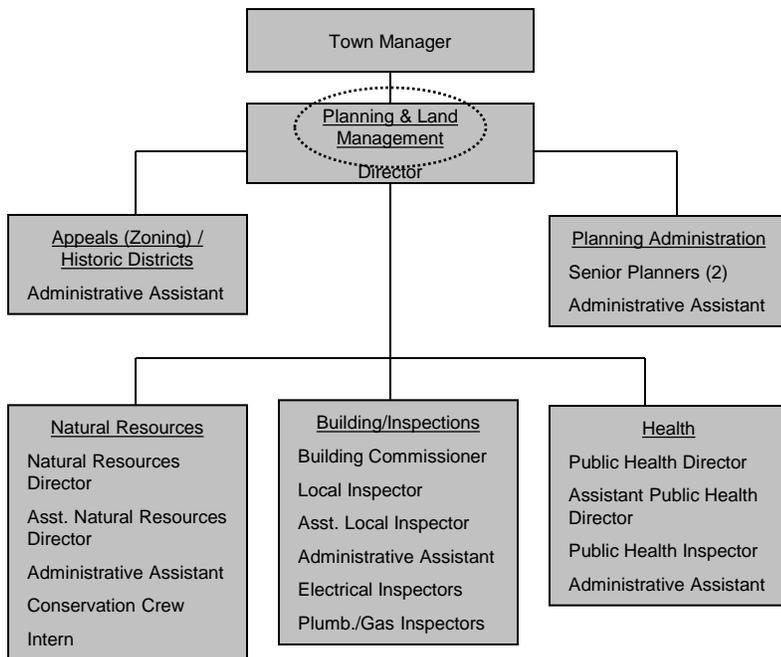
**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 280,731	\$ 293,202	\$ 305,300	\$ 305,863
Other Funds	\$ 64,365	\$ 67,901	\$ 70,166	\$ 71,007
<b>Total Expenditures</b>	<b>\$ 345,096</b>	<b>\$ 361,103</b>	<b>\$ 375,466</b>	<b>\$ 376,870</b>

Description:

The Department of Planning and Land Management (DPLM) was created by the Board of Selectmen in 1990 for the purposes outlined in its mission statement. The DPLM is comprised of four primary Divisions: Planning, Natural Resources, Building & Inspections, and Health. These Divisions provide staff support to many of Town's regulatory boards and committees, in addition to other specific and task oriented committees.

The Planning Division is responsible for coordinating the review of development proposals that are submitted for approval to the Planning Board, the Board of Appeals, and the Historic Districts Commission. The Division also supports the work of the Community Preservation Committee, Historical Commission, Bruce Freeman Rail Trail Advisory Committee and Sustainable Energy Committee, and is involved in affordable housing, traffic and transportation planning, economic development, historic resources protection, public facilities planning, sustainability and promulgating development regulations.



**GENERAL GOVERNMENT: Planning Administration**

**Item 5A**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 322,232	\$ 334,947	\$ 357,991	\$ 355,040	\$ 355,040
Purchased Services	15,957	18,150	8,660	14,160	12,240
Supplies	2,535	4,195	3,830	4,280	4,200
Other Charges	4,141	3,297	4,985	4,790	5,390
Capital Outlay	231	513	-	-	-
<b>Totals</b>	<b>\$ 345,096</b>	<b>\$ 361,103</b>	<b>\$ 375,466</b>	<b>\$ 378,270</b>	<b>\$ 376,870</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 305,300	81.31%	\$ 305,863	81.16%	0.18%
Light Fund	9,186	2.45%	9,334	2.48%	1.61%
Water Fund	36,740	9.79%	37,330	9.91%	1.61%
Sewer Fund	6,125	1.63%	6,223	1.65%	1.60%
Community Preserv. Fund	18,115	4.82%	18,120	4.81%	0.03%
<b>Totals</b>	<b>\$ 375,466</b>	<b>100.00%</b>	<b>\$ 376,870</b>	<b>100.00%</b>	<b>0.37%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
B-2	Zoning Bylaw Recodification	\$ -	\$ -	\$ -	\$ 48,500	\$ -	\$ -
	<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,500</b>	<b>\$ -</b>	<b>\$ -</b>

**GENERAL GOVERNMENT: Planning Administration**

**Item 5A**

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Dir. of Planning & Land Management	1.00	\$ 118,190	1.00	\$ 118,190
	Senior Planner	2.00	140,550	2.00	140,572
	Planning Administrative Assistant	1.00	48,032	1.00	48,588
	ZBoA Administrative Assistant	1.00	51,219	1.00	47,690
	Total	<u>5.00 FTEs</u>	<u>\$ 357,991</u>	<u>5.00 FTEs</u>	<u>\$ 355,040</u>

**Program Implementation**

The FY14 budget recommendation will allow the Planning Division staff to continue to provide technical and administrative support to the three regulatory boards (Planning Board, Board of Appeals and Historic Districts Commission) and to other town committees, which include the Community Preservation Committee, the Historical Commission and the Bruce Freeman Rail Trail Advisory Committee. The full-time staff includes the Director of Planning and Land Management, two Senior Planners and two Administrative Assistants. One of the Senior Planner positions is partially funded by the Community Preservation Fund, as permitted by statute.

Planning Division staff provide technical and administrative support to other committees as assigned. The Director of Planning and Land Management continues to provide staff and technical support to the Bruce Freeman Rail Trail Advisory Committee, as that committee continues its work to advise and make recommendations to the Board of Selectmen on developing a rail trail in Concord (a contract was awarded to Greenman-Pedersen, Inc. in the fall of 2011 to allow 100% design plans to move forward). In addition to serving as the principal Planning staff support to the Planning Board and Board of Appeals, a Senior Planner has been working with the Director to support the efforts of the Parking Management Plan consultant, Nelson-Nygaard, and to serve as staff liaison to the newly created Concord Center Cultural District. Additional projects identified for FY14 include working with the Town Manager's office, the Recreation Commission and Recreation Department to prepare a recreation master plan after resources were authorized by the 2012 Annual Town Meeting from the Community Preservation funds, and to support efforts to integrate 51 Laws Brook Road into Rideout Playground.

Another Senior Planner has been working with the Regional Housing Services Office staff to promote affordable housing opportunities in Concord (including monitoring services for the new Concord Mews rental development, assisting the Concord Housing Development Corporation in creating a small grants program to help income qualified residents maintain their homes, and working with the Concord Housing Authority to utilize HOME funds for additional facility renovations at Everett Garden). This Senior Planner also supports the work of the Historic Districts Commission and the Historical Commission. The Historical Commission has undertaken a major effort updating the baseline information contained in the Survey of Historical and Architectural Resources (with an initial focus on West Concord properties) which is used as a guide for the Community Preservation Committee and will be a significant part of a future update to the Demolition Delay bylaw.

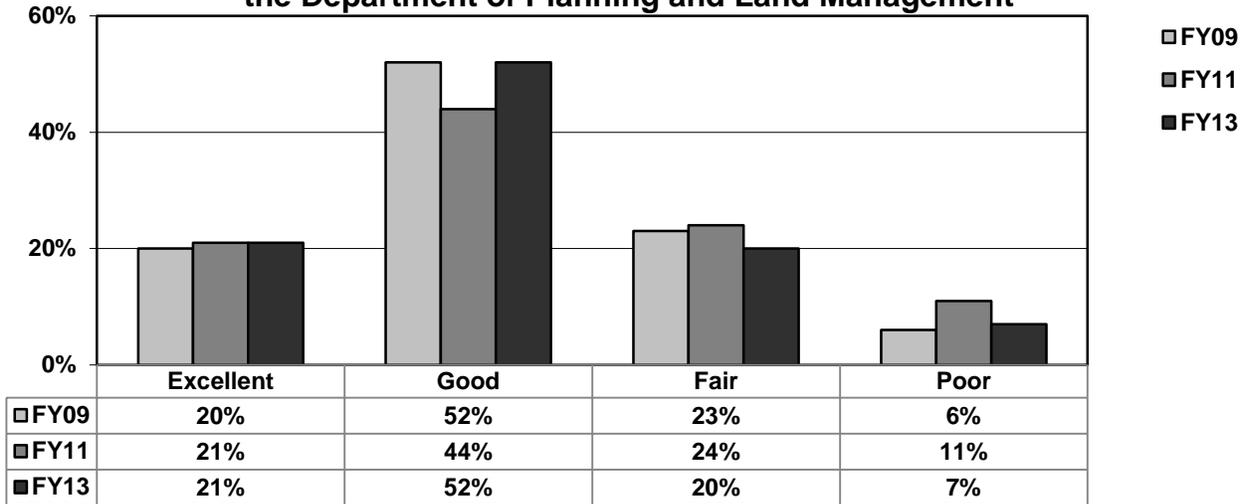
The Planning Division submitted two applications for funding consideration by the Community Preservation Committee in the fall 2012: acquisition of the McGrath land and support for the Regional Housing Services Office. Both projects are recommended for funding at the 2013 Annual Town Meeting. Additionally, the Historical Commission submitted an application for preparation of three studies for the Wheeler-Harrington House and Harrington Conservation land – a Historic Structures report, a Cultural Landscape report and an Environmental Assessment, which is also recommended for approval at the 2013 Annual Town Meeting.

**Planning Administration Programs**

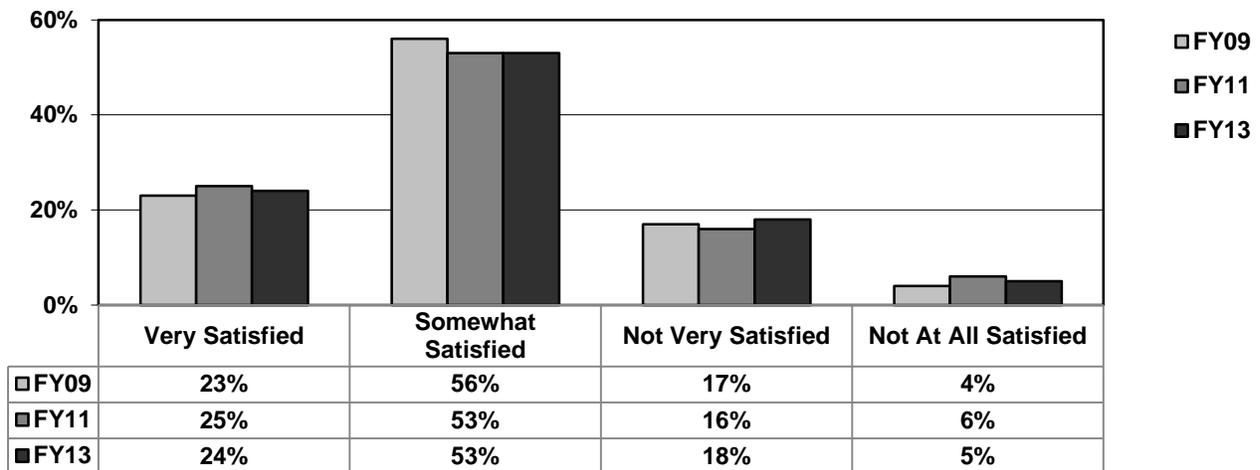
**Program 1 – Planning Administration Operations:**

**Objective:** To operate the Planning Department in an efficient and effective manner.

**Rating of Services provided by the Department of Planning and Land Management**



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



Citizen Surveys of Concord residents were conducted in the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13). Two questions were asked about the Planning and Land Management Department (DPLM). Consistently, over the three surveys, respondents feel that DPLM is performing well in its performance of regulating how the Town is developed.

Mission Statement:

The mission of the Board of Appeals is to render decisions on the applications submitted by residents, property owners and developers concerning land use and development as defined by the Zoning Bylaw and Sign Bylaw; and, to conduct public hearings and meetings to determine the merits of an application prior to making a decision on special permits, site plan review when associated with a special permit, appeals of the Building Inspector's decision, and variances in compliance with State regulations.

Description:

The Concord Board of Appeals is a quasi-judicial body authorized by Massachusetts General Laws, Ch. 40A (The Zoning Act) and Ch. 40B (Comprehensive Permit).

The Board of Appeals is responsible for conducting public hearings and meetings on matters relating to the Zoning Bylaw (such as special permits, variances and appeals of the decisions by the Building Inspector) and the Sign Bylaw. The Zoning Bylaw and maps referenced therein define the land uses for the Town, and are subject to acceptance by a two-thirds vote of Town Meeting.

The Board of Appeals consists of three members and three associates, all appointed by the Board of Selectmen.

The Administrative Assistant is responsible for insuring compliance with State laws regarding notice of hearings, timing/publishing of public notices, maintaining records of the Board and filing the Board's decisions.

Overview

The Board of Appeals is located within the Department of Planning and Land Management (DPLM) at 141 Keyes Road, in the office of the Planning Division, and is under the purview of the Director of Planning and Land Management. The full-time Administrative Assistant provides clerical support to the Board of Appeals; which includes the following activities: assisting the public in the application process; accepting applications and supporting documentation; reviewing information to assure that it is complete; notifying abutters of hearings; preparing, posting, and advertising agendas in accordance with statutory requirements; preparing application packets for board members (including the agenda notes), and maintaining the records and files of the Board.

Additionally, the Board of Appeals Administrative Assistant attends the monthly meetings and records minutes of the meeting; drafts decisions for the Board members to review, comment and adopt; processes decisions prepared by Board members; files decisions (including further notification of abutters); and, monitors key decision actions (and the timing of these actions) to ensure compliance with state regulations. This position also serves the Historic Districts Commission in the same capacity, with the same level and focus of detail required.

The Building Commissioner, who also reviews the applications in order to provide comments to the Board of Appeals on the compliance of the project within the framework of the Zoning Bylaw, attends the Board's public hearings and provides technical staff support to the Board of Appeals. A Senior Planner serves a similar capacity to the Historic Districts Commission.

**Board of Appeals Programs**

**Program 1 – Board of Appeals Operations:**

**Objective:** To perform the duties of the Board of Appeals in an effective an efficient manner and in compliance with all related regulations.

The Board conducted 12 public hearings and 12 public meetings in 2012, during which it considered 50 applications. (Some of these applications included multiple activities; therefore, the activity totals below exceed the number of applications.) Thirty-eight special permits were granted. Four applications are pending. No decisions made by the Board were appealed. One appeal from a decision of the Building Inspector/Zoning Enforcement Officer was filed and was withdrawn by the applicant. Six applications were withdrawn without prejudice at the request of the Applicants.

**ZONING BOARD OF APPEALS ACTIVITIES**

<u>Special Permits Granted</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Change, alteration or extension of a nonconforming use and structure	22	11	14	15
Reconstruction of a nonconforming use and/or structure	6	22	17	19
Restoration of a non-conforming use or structure damaged by fire	1	0	1	0
Site plan approval (associated with a special permit)	17	4	12	11
Amend or extend a special permit and site plan approval	1	2	1	0
Relief from design requirements	2	0	1	4
Relief from parking requirements	5	1	1	9
Off-site parking/increased parking demand	8	0	1	0
Parking of Commercial Vehicles	2	3	1	0
Special home occupation (new and renewal)	6	7	4	4
Additional dwelling unit	4	6	2	5
Planned residential development (PRD)	3	3	0	1
Hammerhead lot (new and amendment)	0	2	0	3
Private Recreation	0	1	1	1
Seasonal catering in LBD #5	1	0	0	0
Accessory Uses	0	0	4	4
Work in the Flood Plain conservancy district	5	0	2	4
Work in the Groundwater conservancy district	0	1	0	4
Extend Zoning district line	1	0	1	0
Combined Industrial/Business/Residential Use	0	0	0	1
Bed & Breakfast	1	1	1	0
Temporary event parking or special event	0	1	2	0
Wireless communications facility (amendment and new)	7	3	6	1
Land dedicated to Town for municipal or other public use	0	0	0	0
Philanthropic use	1	0	0	0
Comprehensive permit	0	0	0	0
Amendment to a comprehensive permit or variance	0	3	0	0
<b>Special permits denied</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Variances granted</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Sign bylaw variances granted</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Sign bylaw variances denied</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

Mission Statement:

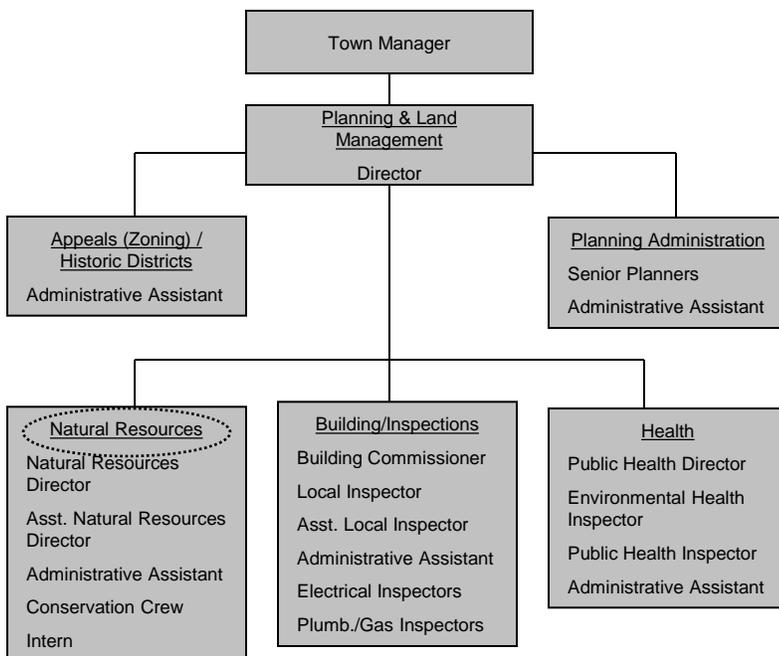
The mission of the Natural Resources Division is to protect and enhance natural resources in town, including wetlands, ponds, streams, riparian corridors, open space, and farmland and to provide environmental outreach and education to Concord residents.

Budget Highlights:

- This budget represents 0.3% decrease in operating cost over that of the FY13 budget. The decrease in total expenditures is a result of a reduction of \$20,000 in capital expenses, due to budget constraints.
- This budget includes \$16,800 in funding for the Conservation Crew positions, and \$4,000 for an Intern to assist with land management priorities.
- This budget includes \$5,000 in capital expenditures for pond and stream management.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 212,015	\$ 194,540	\$ 211,032	\$ 190,317
Other Funds	\$ 43,610	\$ 47,026	\$ 48,571	\$ 48,382
<b>Total Expenditures</b>	<b>\$ 255,625</b>	<b>\$ 241,566</b>	<b>\$ 259,603</b>	<b>\$ 238,699</b>



Description: The Natural Resources Division (DNR) assists the Natural Resources Commission (NRC) in conserving and protecting the wetlands, natural resources, open spaces, and agricultural lands of the Town. This responsibility includes administering and enforcing the state's Wetlands and Rivers Protection Acts and the Concord Wetlands Bylaw; implementing the Open Space and Recreation Plan; reviewing and monitoring conservation restrictions and agricultural preservation restrictions; coordinating land protection efforts with various groups; providing stewardship of 1,320 acres of Town conservation land; maintaining 13 agricultural leases on Town-owned lands, and supporting three community gardens. The Division provides staff support for the following committees: the Conservation Restriction Stewardship Committee, Heywood Meadow Stewardship Committee, Mill Brook Task Force, Trails Committee, and Wildlife Passages Task Force.

**GENERAL GOVERNMENT: Natural Resources**

**Item 5B**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 188,994	\$ 203,342	\$ 213,228	\$ 213,324	\$ 212,324
Purchased Services	15,201	4,939	10,700	11,500	11,500
Supplies	5,766	5,713	9,090	7,900	7,900
Other Charges	1,274	2,531	1,585	1,975	1,975
Capital Outlay	44,390	25,042	25,000	65,000	5,000
<b>Totals</b>	<b>\$ 255,625</b>	<b>\$ 241,566</b>	<b>\$ 259,603</b>	<b>\$ 299,699</b>	<b>\$ 238,699</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 211,032	81.29%	\$ 190,317	79.73%	-9.82%
Light Fund	19,241	7.41%	19,165	8.03%	-0.39%
Water Fund	23,462	9.04%	23,372	9.79%	-0.38%
Sewer Fund	5,868	2.26%	5,845	2.45%	-0.39%
<b>Totals</b>	<b>\$ 259,603</b>	<b>100.00%</b>	<b>\$ 238,699</b>	<b>100.00%</b>	<b>-8.05%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
B-3	Pond & Stream Management	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
B-4	Vehicle Replacement		\$ -	\$ 25,000	\$ -	\$ 20,000	\$ -
B-5	Conservation Restrictions Baseline Database	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
B-6	Open Space and Recreation Plan	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
	<b>Totals</b>	<b>\$ 25,000</b>	<b>\$ 5,000</b>	<b>\$ 30,000</b>	<b>\$ 5,000</b>	<b>\$ 40,000</b>	<b>\$ 5,000</b>

**GENERAL GOVERNMENT: Natural Resources**

**Item 5B**

**Personnel Services Summary**

		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Natural Resources Director	1.00	\$ 84,878	1.00	\$ 84,878
	Assistant Natural Resources Director	1.00	54,713	1.00	54,713
	Administrative Assistant	1.00	51,457	1.00	51,553
	Sub Total	<u>3.00 FTEs</u>	\$ 191,048	<u>3.00 FTEs</u>	\$ 191,144
5120	Conservation Crew	1400 hrs.	16,800	1400 hrs.	16,800
	Intern	500 hrs.	5,000	400 hrs.	4,000
	Overtime - Police	10 hrs.	380	10 hrs.	380
	Total	<u>3.91 FTEs</u>	\$ 213,228	<u>3.86 FTEs</u>	\$ 212,324

**Program Implementation**

The budget recommendation includes funding for three full-time staff positions, funding for two seasonal positions (Conservation Crew), and a temporary part-time Intern position.

The full-time staff administers and enforces the state Wetlands and Rivers Protection Acts and the Concord Wetlands Bylaw. Division staff also works closely with other divisions in the Department of Planning and Land Management to provide comprehensive review of development proposals submitted to the Planning Board and Zoning Board of Appeals. Division staff provides support to the Natural Resources Commission (NRC) and five subcommittees of the NRC to accomplish the goals of establishing and monitoring conservation restrictions, managing conservation lands, protecting and improving the Mill Brook, mapping and maintaining trails on town land, and monitoring wildlife use of wildlife crossings under Route 2. Division staff also support the three community gardens in town and manage 13 agricultural leases to retain Town-owned land in active farming use.

Funding for the Conservation Crew allows trail maintenance, invasive species control, land management on 1,320 acres of conservation land (including White Pond Reservation) and 19 miles of trails, and mowing 84 acres of open land. Funding for an Intern is intended to assist the Division in continuing its work on land management.

**Natural Resources Programs**

**Program 1 – Natural Resources Operations:**

**Objective:** To operate the Natural Resources Division in an effective and efficient manner.

<u>Wetlands Protection Act Summary</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Public Hearings</b>	23	22	23	24	23
<b>Notices of Intent and ANRADs</b>	52	45	46	54	45
<b>Request for Determination of Applicability</b>	12	16	15	12	16
<b>Administrative Approvals</b>	20	26	15	36	49
<b>Amended Orders</b>	9	4	6	4	7
<b>Requests for Extension</b>	10	5	6	2	2
<b>Certificates of Compliance</b>	23	23	26	32	36
<b>Regulatory Appeals</b>	3	3	2	0	0
<b>Wetland Enforcement Actions/Violations</b>	2	10	10	10	3
<b>Emergency Certifications</b>	3	4	2	4	1

In 2012, the NRC reviewed 45 Notices of Intent and Abbreviated Notices of Resource Area Determination, which is nine fewer than last year and on par with 2009 and 2010. RDAs, which are usually for smaller projects, were up four projects from last year and consistent with 2009 and 2010. Administrative approval requests continued to increase over the past several years. Certificates of Compliance to close out projects were issued for 36 projects, the highest number in the past five years. The NRC resolved all violations identified in 2010, and after-the-fact permits were issued to three property owners identified with violations in 2012.

No appeals were filed in 2012. One Emergency Certification was issued in 2012 to repair a failed septic system.

Mission Statement:

The mission of the Building Inspections Division is to efficiently, effectively, and fairly enforce the provisions of the Massachusetts State Building Code, Architectural Access Board Regulations, the Concord Zoning and Sign Bylaws, the Massachusetts Electrical, Plumbing and Gas Codes.

Budget Highlights:

- This FY14 budget represents a 1.3% increase in operating cost from that of FY13.
- In CY12, building construction activity in Concord was greater than in CY11.
- The overall value of CY12 construction was \$68.8 million compared to \$44.0 million in CY11. Of this total, \$34.3 million was residential construction with \$34.5 million in commercial work.
- The Building Inspections Division collected \$809,045 in permit fees in 2012. This is an increase of \$254,834 in permit fees collected over previous year (a 46% increase from 2011).

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 343,098	\$ 361,584	\$ 370,445	\$ 375,271
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 343,098</b>	<b>\$ 361,584</b>	<b>\$ 370,445</b>	<b>\$ 375,271</b>

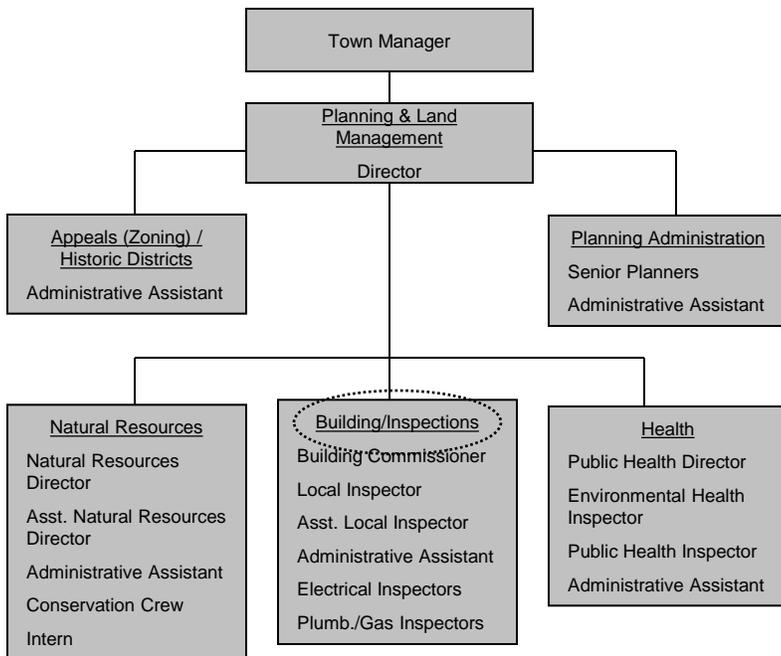
Description:

The Inspections Division enforces the provisions of the Massachusetts State Building Code for all construction, reconstruction, alteration, repair, demolition, removal, inspection, installation of mechanical equipment, etc. In addition, the Division issues and revokes permits thereunder.

The Division ensures code compliance associated with building safety, ingress and egress, energy conservation, and sanitary conditions. It enforces specialized codes such as the Architectural Access Code, the Plumbing & Gas Codes, and the Electrical Code.

The Division also enforces provisions of the Town's Zoning Bylaw, Sign Bylaw, and other related regulations.

In addition, the Division is required by law to annually inspect all places of public assembly, restaurants, schools, dormitories, museums, nursing homes, farm labor camps, multi-family homes, day care facilities, inns, hotels, liquor establishments, and public pools.



**GENERAL GOVERNMENT: Inspections**

**Item 5C**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 329,598	\$ 347,517	\$ 356,002	\$ 362,907	\$ 361,904
Purchased Services	1,343	2,653	3,120	1,728	1,728
Supplies	4,400	3,312	3,655	3,786	3,786
Other Charges	7,693	7,815	7,668	7,853	7,853
Capital Outlay	64	287	-	-	-
<b>Totals</b>	<b>\$ 343,098</b>	<b>\$ 361,584</b>	<b>\$ 370,445</b>	<b>\$ 376,274</b>	<b>\$ 375,271</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 370,445	100.00%	\$ 375,271	100.00%	1.30%
<b>Totals</b>	<b>\$ 370,445</b>	<b>100.00%</b>	<b>\$ 375,271</b>	<b>100.00%</b>	<b>1.30%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Totals</b>	<b>\$ -</b>					

**GENERAL GOVERNMENT: Inspections**

**Item 5C**

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Commissioner	1.00	\$ 101,156	1.00	\$ 101,156
	Local Inspector	1.00	77,812	1.00	77,812
	Assistant Local Inspector	1.00	57,147	1.00	57,147
	Administrative Assistant	1.00	57,800	1.00	58,569
	Sub Total	<u>4.00 FTEs</u>	\$ 293,915	<u>4.00 FTEs</u>	\$ 294,684
5115	Plumbing/Gas Inspector	980 hrs.	\$ 28,789	965 hrs.	\$ 35,570
	Electrical Inspector	980 hrs.	30,598	965 hrs.	28,950
5157	Car Allowance	N/A	2,700	N/A	2,700
	Total	<u>4.94 FTEs</u>	<u>\$ 356,002</u>	<u>4.92 FTEs</u>	<u>\$ 361,904</u>

**Program Implementation**

The major expenditure in the FY14 budget is for staffing. The Inspections Division includes four full-time staff positions (Building Commissioner, Local Inspector, Assistant Local Inspector, and Administrative Assistant). The Division is also assisted by four part-time positions (Two part-time Electrical Inspectors and two part-time Plumbing & Gas Inspectors). Construction of the new 350-unit Concord Mews project off Old Powder Mill Road was completed in calendar year 2012.

Despite uncertainty in the national and state housing markets, the overall value of building construction activity in Concord was up in calendar year 2012. It is expect that 2013 will continue to reflect increased construction permitting. The overall value of 2012 construction was \$68.8 million compared to \$44 million in 2011.

Demands on the Inspections Division staff remained high, as they provide technical assistance to property owners, builders, real estate professionals, other Town departments, boards, committees, and personnel at an increasing level each year. Beyond issuing building permits and carrying out site inspections, the Division’s staff spends an increasing amount of time reviewing sub-division proposals, special permit applications, variance requests; making zoning determinations; and addressing zoning complaints.

The Division is strongly committed to pursuing Zoning and Sign Bylaw enforcement. Division staff also work hard to keep-up with the expanding, quickly changing, and increasingly complicated regulations that require enforcement (such as the adoption by Concord of the “Stretch Energy Code” for one and two-family dwellings and for commercial construction).

**GENERAL GOVERNMENT: Inspections**

**Item 5C**

**Program 1 – Inspections Operations:**

**Objective:** To operate the Inspections Division in an effective and efficient manner.

<u>Permits Issued</u>						
	2007	2008	2009	2010	2011	2012
<b>New single family home</b>	22	28	25	41	30	29
<b>Multi-family attached units</b>	7	5	6	353*	0	0
<b>Additions and Alterations</b>	618	595	537	644	686	631
<b>Commercial</b>	92	83	97	90	90	73
<b>Total Building Permits</b>	739	711	665	1128	806	733
<b>Electrical</b>	761	716	643	642	745	730
<b>Plumbing</b>	468	462	435	424	470	487
<b>Mechanical</b>	0	0	0	0	26	70
<b>Gas</b>	344	315	326	320	340	382
<b>Sign</b>	34	44	50	30	41	35
<b>Total (all permits)</b>	2,346	2,248	2,119	2,544	2,428	2,437

<u>Value of Construction</u>						
	2007	2008	2009	2010	2011	2012
<b>Value in Millions</b>	\$66.5	\$64.4	\$40.6	\$90.0*	\$44.0	\$68.8

<u>Permit Fee Revenue (by Calendar Year)</u>						
	2007	2008	2009	2010	2011	2012
<b>Revenue</b>	\$781,693	\$506,070	\$486,410	\$955,212*	\$554,211	\$809,045

\*Included is the 350-unit Concord Mews project.

Mission Statement:

The mission of the Concord Health Division is to assess and address the needs of the Concord community related to protecting and improving the health and quality of life of its residents, workers, and visitors. This mission is realized through the development and implementation of disease prevention and health promotion programs, community and environmental health services, public outreach and education programs, as well as promulgation and enforcement of Town and State health regulations.

Budget Highlights:

- This budget represents a 2.7% increase in operating cost over that of the FY13 budget .
- In FY14, an amount of \$4,000 is budgeted to provide for 75 hours of service by a Public Health Nurse.
- Beginning in FY12, the Health Division contracts with the State to provide weights and measures inspections instead of hiring a Sealer of Weight and Measures. As a result, an amount of approximately \$7,000 is now budgeted in purchased services instead of personnel services.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 216,000	\$ 242,197	\$ 252,562	\$ 260,433
Other Funds	\$ 60,612	\$ 66,188	\$ 72,237	\$ 73,111
<b>Total Expenditures</b>	<b>\$ 276,612</b>	<b>\$ 308,385</b>	<b>\$ 324,799</b>	<b>\$ 333,544</b>

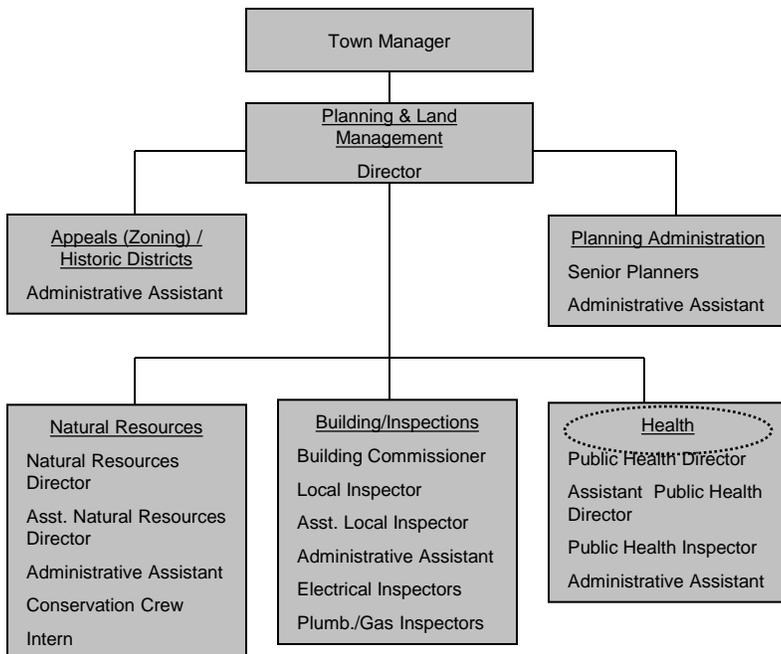
Description:

The Board of Health is comprised of five members appointed for three-year terms by the Town Manager. The Board promotes, enacts, and enforces health policy and regulations in accordance with local bylaws and state law, and is responsible for the overall stewardship of the public health of the town.

Four full-time employees in the Division implement the public health policy set forth by the Board of Health in concert with the mission of the Town. This is achieved through education, permitting programs, plan reviews, and enforcement actions centered around public and environmental health statutes, laws, and regulations.

The Division performs critical functions relative to the protection of public health and the environment including: the control of communicable diseases, the promotion of sanitary living conditions, the protection of the environment from damage and pollution, and the promotion of healthy lifestyles.

The Massachusetts Division of Standards, under contract with the Town, performs Weights and Measures inspections of gas pumps, retail scanners, and scales used for the buying and selling of goods.



**GENERAL GOVERNMENT: Health**

**Item 5D**

**Expenditure Detail**

	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 201,914	\$ 269,103	\$ 284,859	\$ 283,404	\$ 282,404
Purchased Services	35,329	29,711	31,450	42,650	42,650
Supplies	4,206	3,602	4,500	4,500	4,500
Other Charges	21,909	1,640	3,990	3,990	3,990
Capital Outlay	13,254	4,330	-	-	-
<b>Totals</b>	<b>\$ 276,612</b>	<b>\$ 308,385</b>	<b>\$ 324,799</b>	<b>\$ 334,544</b>	<b>\$ 333,544</b>

**Funding Plan**

	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 252,562	77.76%	\$ 260,433	78.08%	3.12%
Water Fund	24,082	7.41%	24,781	7.43%	2.90%
Sewer Fund	28,455	8.76%	28,630	8.58%	0.62%
Other Towns	19,700	6.07%	19,700	5.91%	0.00%
<b>Totals</b>	<b>\$ 324,799</b>	<b>100.00%</b>	<b>\$ 333,544</b>	<b>100.00%</b>	<b>2.69%</b>

**Capital Outlay Plan**

Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Totals</b>	<b>\$ -</b>					

**GENERAL GOVERNMENT: Health**

**Item 5D**

**Personnel Services Summary**

		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Public Health Director	1.00	\$ 82,467	1.00	\$ 82,467
	Assistant Public Health Director	1.00	73,924	1.00	73,924
	Public Health Inspector	1.00	63,194	1.00	63,194
	Administrative Assistant	1.00	58,234	1.00	58,819
	Sub Total	<u>4.00 FTEs</u>	\$ 277,819	<u>4.00 FTEs</u>	\$ 278,404
5115	Sealer of Weights and Measures	220 hrs.	\$ 7,040	0 hrs.	\$ -
5120	Public Health Nurse			75 hrs.	\$ 4,000
	Total	<u>4.11 FTEs</u>	\$ 284,859	<u>4.04 FTEs</u>	\$ 282,404

**Program Implementation**

The FY14 budget recommendation includes a 2.7% increase in operating cost for the Health Division.

The significant changes in the budget are as follows: an additional \$4,000 for a Public Health Nurse, an additional \$3,600 for water quality testing at public beaches, and the reallocation of approximately \$7,000 from personnel services to purchased services for weights and measures inspections.

Individual line items include: continued level funding – at \$20,000 – for the services of the East Middlesex Mosquito Control Project. These services provide valuable surveillance and response efforts to protect Concord residents from Eastern Equine Encephalitis (EEE) and West Nile Virus (WNV). 2012 was an extremely active year in our area for two mosquito-borne diseases, Eastern Equine Encephalitis (EEE) and West Nile Virus (WNV). Although none of the mosquito pools in Concord tested positive for WNV or EEE, EEE was found in mosquitos in two towns surrounding Concord and a number of human cases of WNV were found in several towns near Concord. Line items also include \$1,000 to support the water quality surveillance efforts of the Organization for the Assabet River, \$3600 for contracted services with G&L Laboratories for bathing beach water sample collection and analysis, and \$4000 for a public health nurse to deliver health and wellness education and public health nursing services.

The recommendation also includes \$3,800 to purchase public health nursing services from Emerson Hospital Home Care for communicable disease investigations and seasonal flu clinics.

Beginning FY12, the Town has contracted with the State for the provision of weights and measures inspections. Accordingly, an amount of \$7,000 is now budgeted in purchased services for this work by the Massachusetts Division of Standards under contract with the Town of Concord.

**Health Programs**

**Program 1 – Health Operations:**

**Objective:** To provide public health services to Concord in an effective and efficient manner.

The Health Division issued the following permits and licenses in 2012, collecting \$116,872 in total fees.

<b>Permits and Licenses Issued</b>						
	2007	2008	2009	2010	2011	2012
Food services/retail food	123	123	125	125	180	168
Tobacco sales	21	22	22	22	20	17
Permits to keep farm animals	48	48	51	64	68	83
Bathing beaches	3	3	3	3	3	3
Swimming pools	13	22*	22	21	21	21
Hazardous materials control permits	46	48	48	48	49	49
Recreational camp sites	14	10	10	13	13	13
Tanning facilities	2	2	2	2	1	1
Disposal works installers	112	110	109	103	71	76
Septage haulers	18	17	24	18	20	18
Rubbish haulers	11	13	0	13	12	13
Funeral directors	4	4	4	4	4	4
On-site sewage disposal permits	206	124	135	128	117	108
Building permit reviews	167	149	129	151	146	170
Drinking/irrigation well permits	16	17	7	14	29	24
Body Art Establishments						1
Body Art Practitioners						2

\*Licensing changed from per site to per pool in 2008

Under a regional service contract, the Health Division staff provided a total of 400 hours (or 4% of total staff hours) of staff support to the town of Lincoln resulting in \$28,000.00 in additional revenue for the Town of Concord. Health services to Carlisle were discontinued in June 2010.

Emerson Hospital Home Care held its annual senior flu clinics at the Harvey Wheeler Community Center and vaccinated approximately 140 Concord residents over 60. The Town sponsored a clinic for town employees where approximately 70 employees were vaccinated.

In 2012, The Board of Health licensed Concord's first Body Art Establishment and two Body Art Practitioners.

**Mission Statement:**

The purpose of this funding is to operate and maintain the 141 Keyes Road facility in an efficient and cost-effective manner for offices, storage, conference, and general meeting space.

**Budget Highlights:**

- This budget represents 2.0% increase in operating cost over that of the FY13 budget.
- The increase reflects higher energy costs and HVAC maintenance expenses.
- The Building Maintenance Custodian is a full-time staff position that is shared with the Police Department.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 62,025	\$ 66,325	\$ 71,539	\$ 72,796
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 62,025</b>	<b>\$ 66,325</b>	<b>\$ 71,539</b>	<b>\$ 72,796</b>

**Description:**

This budget provides for the cost of operating and maintaining the Victorian-era brick building at 141 Keyes Road. Originally constructed in 1898 as a combined electric-generating plant and a sewage pumping station, the building was renovated in 1993-94 to provide a little less than 10,000 square feet of Town office space. The building is significant because it is the first municipal building completed in the 20<sup>th</sup> century by the Town, and is an excellent example of Federal Revival municipal architecture.

The building serves as offices for the Department of Planning and Land Management (DPLM), which includes the Building & Inspections, Health, Natural Resources and Planning Divisions. There are two meeting rooms, with a capacity of 49 persons in the first floor meeting room, and 29 persons in the second floor conference room. This past year another exit door was added in the first floor meeting room, which now allows an increase in the room’s capacity by providing a second means of egress. These meeting rooms are available for use by Town staff, Town boards and committees, and other Town-related groups for day, evening, and weekend sessions, and can be reserved by contacting the Planning Division staff. 141 Keyes Road also serves as a polling place for Concord residents because of the available parking and the building’s accessibility.

There is a public-accessible Geographic Information System (GIS) kiosk located on the first floor, which receives regular visits by the public.

**Utility Performance Information**

Utility	Cost				Efficiency	
	FY11	FY12	FY13	FY14	FY12 Actual	
	Actual	Actual	Budgeted	Proposed	\$/ Sq.Ft.	Units/Sq.Ft.
Electricity	14,506	\$ 14,482	\$ 15,196	\$ 15,775	1.472	9.605
Natural Gas	7,163	5,859	6,900	7,700	0.595	0.567
Water	230	230	239	249	0.023	0.006
Sewer	460	524	541	578	0.053	0.006

141 Keyes Road has square footage of 9,841 and is used on weekdays and evenings.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**GENERAL GOVERNMENT: 141 Keyes Road**

**Item 6**

**Expenditure Detail**

	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 24,468	\$ 24,525	\$ 23,690	\$ 23,919	\$ 23,919
Purchased Services	33,075	33,742	33,749	35,405	35,405
Supplies	3,509	3,718	4,100	3,472	3,472
Other Charges	-	-	-	-	-
Capital Outlay	972	4,340	10,000	10,000	10,000
<b>Totals</b>	<b>\$ 62,025</b>	<b>\$ 66,325</b>	<b>\$ 71,539</b>	<b>\$ 72,796</b>	<b>\$ 72,796</b>

**Funding Plan**

	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 71,539	100.00%	\$ 72,796	100.00%	1.76%
<b>Totals</b>	<b>\$ 71,539</b>	<b>100.00%</b>	<b>\$ 72,796</b>	<b>100.00%</b>	<b>1.76%</b>

**Capital Outlay Plan**

Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
B-1	Building Improvements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	<b>Totals</b>	<b>\$ 10,000</b>					

**Personnel Services Summary**

		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	0.50	\$ 23,690	0.50	\$ 23,919
	<b>Total</b>	<u>0.50 FTEs</u>	<u>\$ 23,690</u>	<u>0.50 FTEs</u>	<u>\$ 23,919</u>

Mission Statement:

The mission of the Finance Committee is to provide the budget guideline for the Town budget, and to submit a comprehensive, clearly written Finance Committee Report in preparation of Town Meeting. The Finance Committee monitors the Town's financial performance and emerging issues throughout the year.

Budget Highlights:

- This budget represents 10.0% increase in operating cost from that of the FY13 budget.

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 2,564	\$ 3,100	\$ 3,100	\$ 3,410
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,564	\$ 3,100	\$ 3,100	\$ 3,410

Description:

The Town Moderator appoints the 15-member Finance Committee. Five members are appointed to terms of 3 years at each Annual Town Meeting. Finance Committee members are not permitted to concurrently be an officer of the Town or a member of any other board of the Town. The Finance Committee meets regularly during the year. Prior to the Annual and any Special Town Meeting it conducts public hearings on financial matters scheduled to come before these meetings. It publishes an Annual Report and reports for special meetings as necessary to convey its recommendations. The report for the Annual Town Meeting must be printed and distributed to the voters not less than seven days before such a meeting. The Town Finance Department carries out the Finance Committee's administrative tasks. The Committee has no separate staff or secretarial support.

A 1976 Town Meeting vote requires the Committee to establish budget guidelines for the Board of Selectmen, Concord Public School Committee, and the Concord-Carlisle Regional School Committee prior to November 30<sup>th</sup> each year. One or more members of the committee are also assigned to observe and attend meetings of all other principal Town boards and committees, including school committees.

The Committee also manages the Reserve Fund Account (account #34), which is appropriated as part of the Town Budget. Requests for Reserve Fund transfers during the year are submitted through and with the prior approval of the Town Manager.

The Finance Committee Report is sent to the Town residents in April, in advance of the Annual Town Meeting. It is the principal means of informing those who will attend the Annual Town Meeting, and it serves as an informational resource for all residents. The report's goal is to convey succinctly to the Town residents the status of the Town's finances, the merits of its budgetary choices, and the recommendations of the committee.

In calendar year 2012, the Finance Committee met 23 times:

- 15 regular meetings (plus 5 Finance Committee Guidelines subcommittee meetings);
- 3 public hearings;
- 1 joint meeting with the Board of Selectmen and the CPS and CCRSD School Committees; and
- 4 Town Meeting sessions.

In addition, the Guidelines Subcommittee, comprised of a majority of the Finance Committee members, held five meetings leading up to the adoption and issuance on November 30, 2011 of budget guidelines for the FY13 budget year commencing July 1, 2012.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	2,253	2,500	2,385	2,760	2,760
Supplies	-	289	250	300	300
Other Charges	311	311	465	350	350
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 2,564</u>	<u>\$ 3,100</u>	<u>\$ 3,100</u>	<u>\$ 3,410</u>	<u>\$ 3,410</u>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,100	100.00%	\$ 3,410	100.00%	10.00%
Totals	<u>\$ 3,100</u>	100.00%	<u>\$ 3,410</u>	100.00%	10.00%

Finance Department Mission Statement:

The mission of the Finance Department is to support the Town and its departments by providing high quality financial, accounting, and administrative services, so that they can perform their missions more efficiently, effectively, and innovatively, both now and in the future.

Finance Administration Division:

The mission of the Finance Administration Division is to manage the Town's financial resources in a responsible and sustainable manner, to effectively monitor and communicate the Town's financial situation, and to provide numerous high quality administrative services to the Town's departments.

Budget Highlights:

- This budget represents a 0.9% increase in operating cost from that of the FY13 budget.
- The slight increase is due mainly to additional funding for book binding and books and publications.
- Personnel costs account for 96% of the proposed budget in FY14. These costs go to cover the salaries of the Finance Director, Budget and Purchasing Administrator, Assistant Treasurer, Budget Analyst, and Finance Assistant.
- Approximately 40% of the FY14 total costs are paid for by Other Funds (primarily Enterprise Funds), which use the financial and administrative services of the Finance Administration Division.

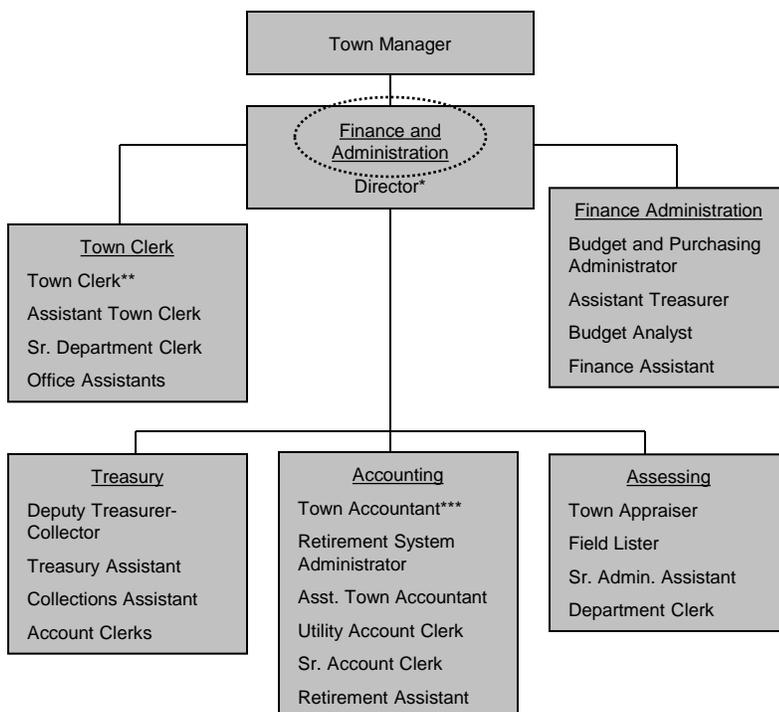
**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 208,693	\$ 244,078	\$ 256,998	\$ 259,456
Other Funds	\$ 167,134	\$ 166,580	\$ 168,750	\$ 170,386
<b>Total Expenditures</b>	<b>\$ 375,827</b>	<b>\$ 410,658</b>	<b>\$ 425,748</b>	<b>\$ 429,842</b>

Description:

The Finance Director is appointed by the Town Manager and serves as the Treasurer-Collector. He serves as custodian of the Concord Contributory Retirement Fund, and as Treasurer of the Trustees of Town Donations and for the Minuteman-Nashoba Health Group as well. The Director also supervises the other Finance Divisions: Assessing; Accounting; Treasury; and Town Clerk.

The Finance Administration Division supports the functions of fiscal planning, debt administration, budget development and management, payroll administration, fiscal administration of employee insurance programs, and purchasing administration.



\*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 329,093	\$ 390,198	\$ 415,368	\$ 417,607	\$ 417,607
Purchased Services	17,766	7,314	1,930	3,485	2,885
Supplies	1,223	3,471	1,950	2,850	2,850
Other Charges	2,189	6,707	6,500	6,500	6,500
Capital Outlay	25,554	2,968	-	-	-
<b>Totals</b>	<b>\$ 375,827</b>	<b>\$ 410,658</b>	<b>\$ 425,748</b>	<b>\$ 430,442</b>	<b>\$ 429,842</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 256,998	60.36%	\$ 259,456	60.36%	0.96%
Light Fund	42,186	9.91%	42,595	9.91%	0.97%
Water Fund	67,498	15.85%	68,153	15.86%	0.97%
Sewer Fund	16,876	3.96%	17,039	3.96%	0.97%
Solid Waste Fund	8,438	1.98%	8,520	1.98%	0.97%
Swim and Fitness Fund	8,438	1.98%	8,520	1.98%	0.97%
Parking Meter Fund	16,876	3.96%	17,039	3.96%	0.97%
Town Trust Fund	8,438	1.98%	8,520	1.98%	0.97%
<b>Totals</b>	<b>\$ 425,748</b>	<b>100.00%</b>	<b>\$ 429,842</b>	<b>100.00%</b>	<b>0.96%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	<b>Totals</b>	<b>\$ -</b>					

**Personnel Services Summary**

		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Finance Director	1.00	\$ 144,947	1.00	\$ 144,947
	Budget and Purchasing Administrator	1.00	83,450	1.00	83,450
	Assistant Treasurer	1.00	64,890	1.00	64,890
	Budget Analyst	1.00	59,649	1.00	61,120
	Finance Assistant	1.00	58,532	1.00	59,300
	Sub Total	<u>5.00 FTEs</u>	\$ 411,468	<u>5.00 FTEs</u>	\$ 413,707
5157	Car Allowance	N/A	\$ 3,900	N/A	\$ 3,900
	Total	<u>5.00 FTEs</u>	<u>\$ 415,368</u>	<u>5.00 FTEs</u>	<u>\$ 417,607</u>

**Program Implementation**

- The proposed FY1 Finance Administration Division budget provides funding for the Finance Director and his staff which includes the Budget and Purchasing Administrator, Assistant Treasurer, Budget Analyst, and Finance Assistant.
- The Finance Director, who is appointed by the Town Manager with the approval of the Board of Selectmen, also serves as Treasurer / Collector. In addition, the Finance Director provides staff support to the Finance Committee and the Trustees of Town Donation.
- With this staff, the Finance Administration Division is responsible for the Town's fiscal management. Activities include fiscal planning, debt administration, budget development and management, payroll administration, fiscal administration of employee insurance programs, and procurement management.
- The Assistant Treasurer position, which was first filled in FY11, assists the Finance Director with various tasks relating to payroll and employee benefits management. The Assistant Treasurer oversees the management of the biweekly Town payroll and works with the Finance Assistant on matters related to payroll preparation. This staff member also manages employee benefit transactions for all Town employees and retirees related to payroll management. In addition, the Assistant Treasurer serves as a backup to the Deputy Treasurer / Collector and acts as Division Manager and supervisor in his or her absence.
- Other non-Personnel expenditures are level funded. Purchased Services include resources for telephone and telephone maintenance, staff training, book binding, and advertising. Items covered by Supplies are for office supplies and stationery and books and publications. The Other Charges and Expenses category funds membership dues, conference registrations, and travel expenditures.

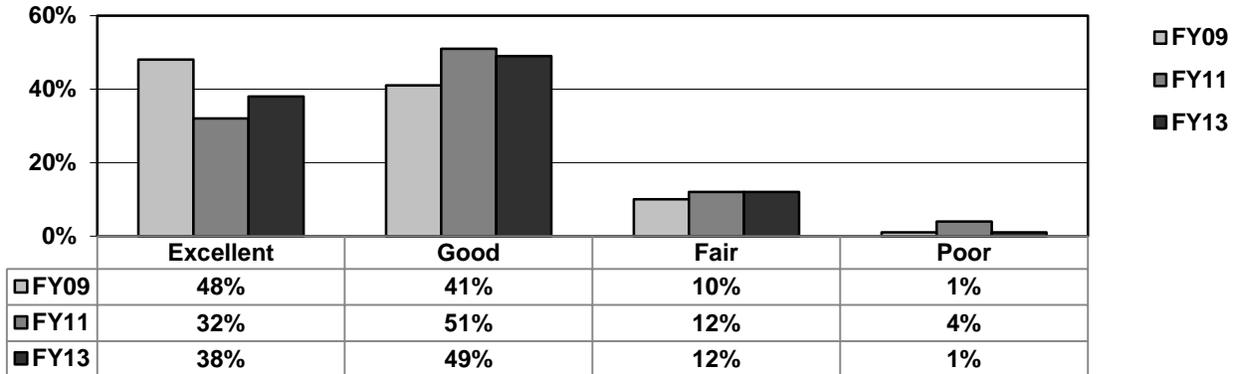
**Finance Administration Programs**

**Program 1 - Financial Operations:**

**Objective:** To be a responsible steward of the Town’s resources, and to provide quality administrative services.

Performance Measure 1: How do Residents rate the services provided by the Finance Department?

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



**Discussion:** In the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13), the Town conducted a Citizen Survey to gauge residents’ opinion on Town programs and services. In FY13, the Finance Department was rated excellent by 38% of the respondents and good by 49% of respondents.

**Performance Measure 2: Are Town resources being managed responsibly?**

The Town’s credit rating with major bond rating firms.	FY06	FY07	FY08	FY09	FY10	FY11
Moody’s Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa

**Performance Measure 3: How does the volume of work (outputs) compared with previous years.**

<b>Payroll Processing</b>	2006	2007	2008	2009	2010	2011	2012
Number of Payroll Checks Processed	10,798	11,248	11,520	11,298	11,227	10,899	11,130
Number of W-2 Forms Processed	644	655	652	616	615	595	604

**Discussion:** For the most part, the increase in volume for payroll processing was caused by the opening of the Beede Center in FY06.

<b>Procurement Processing</b>	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Number of Purchase Orders Processed	664	632	639	793	692	732	742
Number of Bids Processed	24	30	24	15	15	25	35
Number of RFPs Processed	16	23	9	9	18	16	12

**Discussion:** The FY09 increase in purchase orders is primarily a result of purchasing activity for the new Willard School.

Mission Statement:

The mission of the Treasurer-Collector Division is to maximize the Town's 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.

Budget Highlights:

- This budget represents a 0.8% increase in operating cost from that of the FY13 budget.
- Banking services comprise the major Treasury operating expense. Newly-instituted online payment transaction fees will be offset by savings realized with the FY12 implementation of remote daily bank deposit processing.

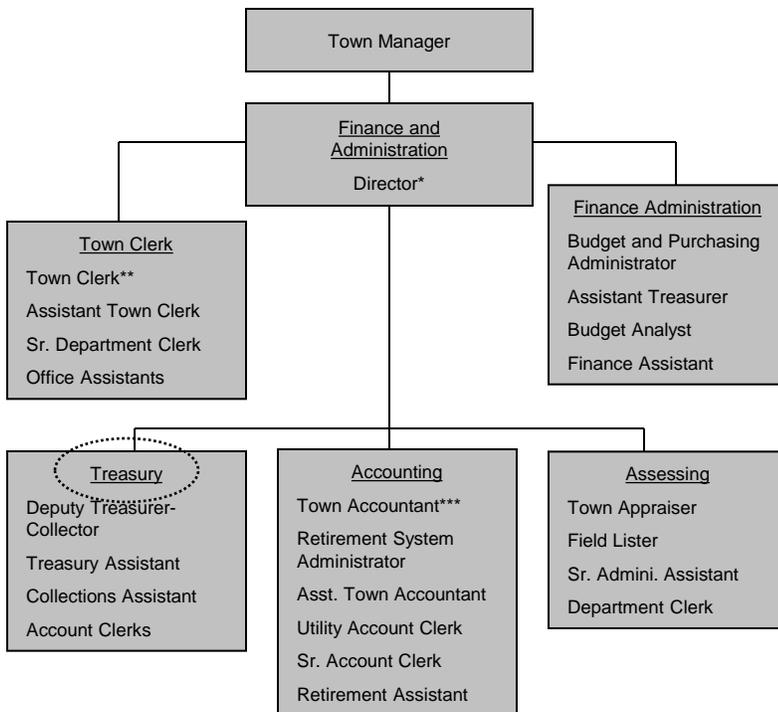
**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 245,797	\$ 249,367	\$ 257,613	\$ 259,976
Other Funds	\$ 190,112	\$ 195,458	\$ 201,907	\$ 203,072
<b>Total Expenditures</b>	<b>\$ 435,909</b>	<b>\$ 444,825</b>	<b>\$ 459,520</b>	<b>\$ 463,048</b>

Description:

The Treasurer-Collector Division of the Finance Department is under the direction of the Deputy Treasurer-Collector and is responsible for the receipt, short-term investment, bank account management, and disbursement of all Town funds.

The division also manages the billing and collection of all taxes, the billing and collection of curbside recycling and refuse collection subscriptions, and the collection of other departmental fees, including ambulance charges, parking violation fees, parking permits, police false alarm bills, and curbside tags and barrel stickers.



\*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

**FINANCE & ADMINISTRATION: Treasurer-Collector**

**Item 8B**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 266,124	\$ 252,757	\$ 285,555	\$ 289,258	\$ 289,258
Purchased Services	164,393	167,294	164,210	164,340	164,340
Supplies	3,037	4,703	6,300	6,000	6,000
Other Charges	2,355	12,017	3,455	3,450	3,450
Capital Outlay	-	8,054	-	-	-
Totals	\$ 435,909	\$ 444,825	\$ 459,520	\$ 463,048	\$ 463,048

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 257,613	56.06%	\$ 259,976	56.14%	0.92%
Light Fund	54,768	11.92%	55,006	11.88%	0.43%
Water Fund	49,876	10.85%	50,161	10.83%	0.57%
Sewer Fund	12,327	2.68%	12,399	2.68%	0.58%
Solid Waste Disp. Fund	28,311	6.16%	28,501	6.16%	0.67%
Swim and Fitness Center	17,694	3.85%	17,814	3.85%	0.68%
Parking Meter Fund	28,311	6.16%	28,501	6.16%	0.67%
Town Trust Fund	3,540	0.77%	3,564	0.77%	0.68%
Retirement System	7,080	1.54%	7,126	1.54%	0.65%
Totals	\$ 459,520	100.00%	\$ 463,048	100.00%	0.77%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

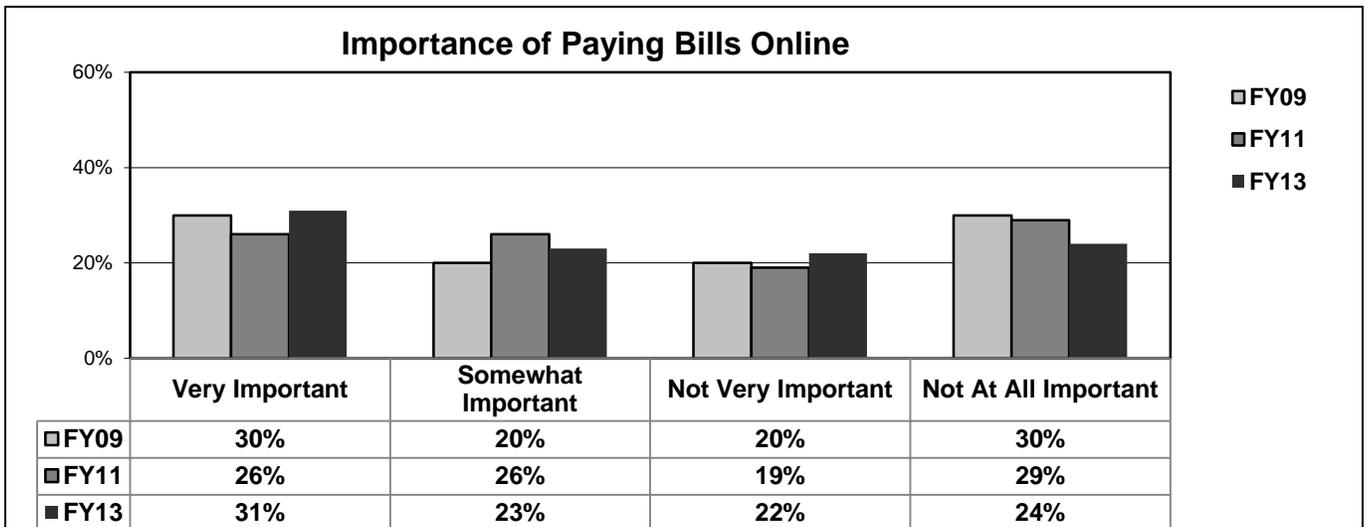
**FINANCE & ADMINISTRATION: Treasurer-Collector**

**Item 8B**

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Deputy Treasurer-Collector	1.00	\$ 93,686	1.00	\$ 93,686
	Collections Assistant	1.00	49,676	1.00	50,238
	Treasury Assistant	1.00	54,187	1.00	55,207
	Senior Account Clerk	2.00	88,006	2.00	90,127
	<b>Total</b>	<u>5.00 FTEs</u>	<u>\$ 285,555</u>	<u>5.00 FTEs</u>	<u>\$ 289,258</u>

**Program Implementation**

- The Treasury Division consists of five full-time employees. While the primary collection focus is on the property tax, the Division must be knowledgeable in all phases of Town activities to provide customer support for all funds payable to the Town.
- All Town departments issuing permits or assessing service fees turn-over collected monies to the Treasury for deposit and revenue recording.
- A major division expense, \$77,500 is for banking services and lockbox fees. Bank account access is crucial to the maintenance of all Town funds; this function has been greatly enhanced by real-time internet access to pertinent bank account information.
- Postage, another major division expense at \$50,000 covers mailing costs of all Town departments and will increase in FY14 by \$1,000, due to a scheduled increase in postal rates.
- Online payment capabilities are available for payment of property tax, motor vehicle excise, curbside collection subscription renewal, electric billing, and parking violation fees. This payment option will continue to expand to other municipal fees in the future.



**Discussion:** The Citizen Surveys conducted in the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13) found that there is a slight movement in the respondents' opinion that being able to pay bills online becoming more important.

**Treasurer-Collector Programs**

**Program 1 – Treasurer-Collector Operations:**

**Objective:** To collect and process the Town’s revenue and to manage short-term investments.

**Performance Measure 1: Revenue Collection Activities**

The Division performs regular collections and billings. In FY12 billing and collection activities engaged in were:

Collections and Billing Summary			
Activity	Volume of Activity in FY12	Billing Responsibilities	Collection Responsibilities
Parking violations	11,000		X
Subscriptions for curbside refuse and recycling	7,100	X	X
Motor vehicle excise bills	18,500	X	X
Property tax bills	26,800	X	X
Water bills	33,740		X
Electricity bills	50,840		X

**Performance Measure 2: Cash Management**

The Division manages the Town’s short-term investments.

Cash Management Summary					
	FY08	FY09	FY10	FY11	FY12
General Fund Earnings (in thousands)	\$1,242	\$791	\$201	\$252	\$196.5
Annual Yield	4.27%	2.27%	0.65%	0.38%	0.33%

**Performance Measure 3: Tax Collection**

The Division is responsible for collecting on the Town’s Property Tax levy.

Tax Collection Summary					
	FY08	FY09	FY10	FY11	FY12
% of the fiscal year’s property tax levy remaining unpaid as of June 30 <sup>th</sup> of that year.	0.67%	0.70%	0.90%	0.89%	0.86%

FY12 was the 17<sup>th</sup> consecutive year in which this rate has been under 1% (a current collection percentage in excess of 99%).

Mission Statement:

The mission of the Accounting Division is to oversee and process bills paid by the Town, to provide financial reporting services to other Town Departments, and to manage the Town's accounting system so that it conforms to generally accepted accounting principles and complies with State laws and regulations.

Budget Highlights:

- This budget represents a 2.3% increase in operating cost from that of the FY13 budget.
- The Assistant Town Accountant's hours have been increased from 25 hours per week to 30 hours per week.

**Expenditure Summary**

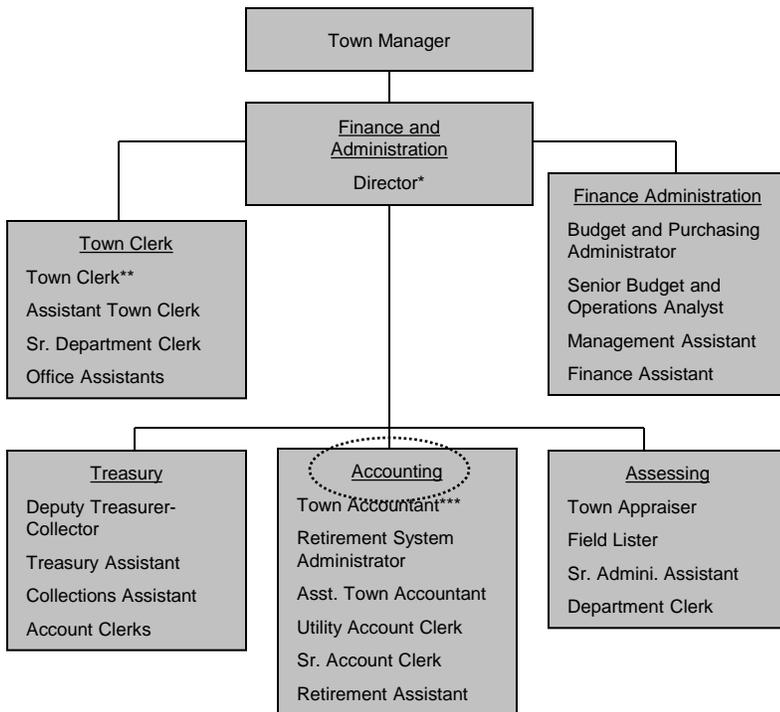
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 122,865	\$ 120,827	\$ 136,384	\$ 141,822
Other Funds	\$ 129,211	\$ 134,189	\$ 231,098	\$ 234,392
<b>Total Expenditures</b>	<b>\$ 252,076</b>	<b>\$ 255,016</b>	<b>\$ 367,482</b>	<b>\$ 376,214</b>

Description:

The Town Accountant Division is responsible for the following:

- Maintaining the accounting records of the Town;
- Preparing periodic and annual financial statements;
- Reviewing and processing all payment requests approved by the Board of Selectmen;
- Maintaining budgetary records;
- Managing the Town's audit;
- Monitoring and maintaining records of all contracts/grants;
- Maintaining the accounts/records of the retirement system;
- Providing billing operations relating to water, sewer, and electrical services.

The Town Accountant also ensures that the accounting system complies with standards set by the State and by the Governmental Accounting Standards Board (GASB).



\*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 199,640	\$ 206,849	\$ 310,597	\$ 321,504	\$ 321,504
Purchased Services	354	690	2,200	2,200	1,200
Supplies	1,207	579	2,285	2,285	1,110
Other Charges	1,745	1,766	2,400	2,400	2,400
Capital Outlay	2,130	6,132	-	-	-
Audit	47,000	39,000	50,000	50,000	50,000
<b>Totals</b>	<b>\$ 252,076</b>	<b>\$ 255,016</b>	<b>\$ 367,482</b>	<b>\$ 378,389</b>	<b>\$ 376,214</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 136,384	37.11%	\$ 141,822	37.70%	3.99%
Light Fund	51,426	13.99%	52,144	13.86%	1.40%
Water Fund	53,661	14.60%	54,329	14.44%	1.24%
Swim and Fitness Fund	17,819	4.85%	17,970	4.78%	N/A
Sewer Fund	4,069	1.11%	4,184	1.11%	2.83%
Solid Waste Disp. Fund	9,595	2.61%	9,546	2.54%	-0.51%
Retirement System	94,528	25.72%	96,219	25.58%	1.79%
<b>Totals</b>	<b>\$ 367,482</b>	<b>100.00%</b>	<b>\$ 376,214</b>	<b>100.00%</b>	<b>2.38%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	<b>Totals</b>	<b>\$ -</b>					

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Accountant	1.00	\$ 85,635	1.00	\$ 85,635
	Retirement System Administrator	1.00	65,918	1.00	65,918
	Utility Account Clerk	1.00	46,150	1.00	46,939
	Senior Account Clerk	1.00	49,349	1.00	50,551
	Assistant Town Accountant	0.63	37,935	0.75	45,160
	Retirement Assistant	0.50	25,610	0.50	27,301
	Total	<u>5.13 FTEs</u>	<u>\$ 310,597</u>	<u>5.25 FTEs</u>	<u>\$ 321,504</u>

<b>Program Implementation</b>
<ul style="list-style-type: none"> <li>•The majority of the Accounting Division’s budget is for personnel services.</li> <li>•The staffing of the Accounting Division includes the Town Accountant, a part-time (30-hours per week) Assistant Town Accountant, a Senior Account Clerk, a Utility Clerk, the Retirement System Administrator, and a part-time (20-hours per week) Retirement Assistant.</li> <li>•The fee for the annual audit is allocated among the following participating funds: Water Fund (12%); Sewer Fund(12%); Retirement Fund (6%); Solid Waste Disposal Fund (3%); Light Fund (3%); Swim and Fitness Fund (5%); and the General Fund (59%).</li> <li>•The above allocation is based on the auditor’s estimate of time required to complete each section. The audit of the Retirement System has now been combined to include the PERAC-required audit. The Retirement System pays this fee separately.</li> </ul>

**Accounting Programs****Program 1 - Accounting Operations:**

**Objective:** To process invoices and create the warrant in a timely and accurate manner, and to communicate accounting information to the State, as required by state regulation, in a timely manner

**Performance Measure 1: Invoice Processing**

The Accounting Division produced 8,412 checks in FY12.

**Performance Measure 2: Warrant Production**

The Accounting Division produced 55 Warrants on schedule in FY12.

**Performance Measure 3: Report Production**

The Accounting Division produced and submitted a Recap Sheet, Schedule A, and Free Cash Certification on schedule in FY12.

**Performance Measure 4: Utility Billing**

The Accounting Division issued the following bi-monthly utility bills:

Water and Sewer Bills – 33,739

Electric Bills - 42,171

Additionally, the Accounting Division issued 8,676 monthly electric bills.

**Performance Measure 5: Compliance With Accounting Standards**

The Accounting Division received an unqualified opinion with respect to the Town departments audited. An exception was made for the Concord Municipal Light Plant, which is audited by another auditing firm and presents its financial statements in conformity with accounting practices prescribed by the Massachusetts Department of Public Utilities.

Mission Statement:

The mission of the Assessors Division is to value the Town’s real and personal property in a fair, efficient, and cost-effective manner according to state statute and guidelines.

Budget Highlights:

- This budget represents a 0.6% decrease in operating cost from that of the FY13 budget.
- The largest item (\$78,000) in the Assessors budget is for professional services, which is used for property revaluation and data gathering services in order to meet the requirements of the Department of Revenue (DOR).

**Expenditure Summary**

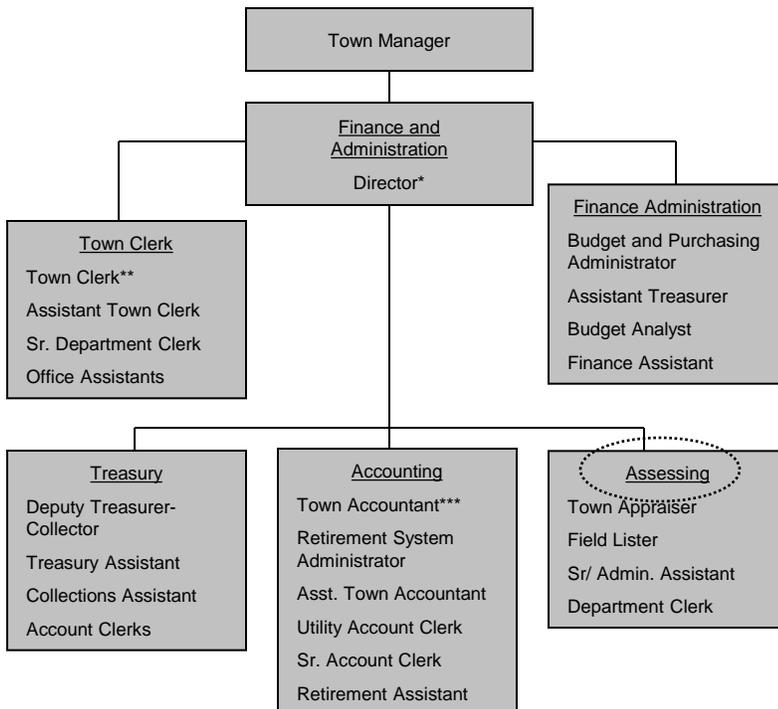
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 358,860	\$ 345,263	\$ 382,273	\$ 379,998
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 358,860</b>	<b>\$ 345,263</b>	<b>\$ 382,273</b>	<b>\$ 379,998</b>

Description:

The Assessors Division is responsible for the following functions:

- Listing and valuing all the real and personal property in the community;
- Maintaining the assessing databases and maps that contain physical/legal property information;
- Recording all changes in property ownership, land subdivisions, and changes in use codes;
- Annually analyzing real estate sales transactions and adjusting values to appropriately reflect market value;
- Processing motor vehicle excise tax bills and abatements.

The 5-member Board of Assessors, appointed by the Town Manager, insures the accuracy of the assessing data-base used for ad valorem taxation, annually determines the “new growth” increase in the levy limit, calculates the tax rate each year, and acts upon abatement applications as well as exemption from property tax applications for the elderly, low income, disabled veterans, and the blind, and exemption applications from the Community Preservation Act Surcharge.



\*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

**FINANCE & ADMINISTRATION: Assessors**

**Item 8D**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 241,682	\$ 242,666	\$ 255,118	\$ 257,818	\$ 257,818
Purchased Services	108,258	94,219	115,415	112,690	110,690
Supplies	3,091	2,401	2,925	2,925	2,925
Other Charges	5,830	5,977	8,815	8,565	8,565
Capital Outlay	-	-	-	-	-
Totals	\$ 358,860	\$ 345,263	\$ 382,273	\$ 381,998	\$ 379,998

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 382,273	100.00%	\$ 379,998	100.00%	-0.60%
Totals	\$ 382,273	100.00%	\$ 379,998	100.00%	-0.60%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FINANCE & ADMINISTRATION: Assessors**

**Item 8D**

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Appraiser	1.00	\$ 92,526	1.00	\$ 92,526
	Field Lister	1.00	53,102	1.00	54,114
	Senior Administrative Assistant	1.00	54,837	1.00	56,083
	Department Clerk	1.00	43,553	1.00	43,995
	Sub Total	<u>4.00 FTEs</u>	\$ 244,018	<u>4.00 FTEs</u>	\$ 246,718
5120	Limited Status	300 hrs.	\$ 9,000	300 hrs.	\$ 9,000
5157	Car Allowance	N/A	2,100	N/A	2,100
	Total	<u>4.14 FTEs</u>	\$ 255,118	<u>4.14 FTEs</u>	\$ 257,818

**Program Implementation**

- The Assessors Division is staffed by a Town Assessor, a Field Lister, a Senior Administrative Assistant, and a Department Clerk.
- Correct property values are dependent on accurate data. State statute requires that all property must be inspected no less frequently than every nine years. Industry standards recommend every 5 years. In order to maintain the integrity of Concord's data, the Assessors Division continues cyclical inspections every year. Staff completes about 15% of the parcels per year as they follow up on building permits, abatement applications and sales. To augment this effort, the Assessing Division hires outside contractors to conduct a full measure and list. This involves visiting every property town-wide. A full measure and list of all condominiums was completed in FY12. Also a full measure and list on all Commercial and Industrial properties was completed in the first part of FY13. A full measure and list of Personal Property was completed in the summer of 2008 and starting with FY13 is on a three year inspection schedule. At the end of FY12 and into the first part of FY13 the remaining properties under our three year contract with Vision Government Solutions was completed.
- FY13 was an interim valuation year having just completed our tri-annual re-certification in FY12. The Interim year still requires a full sales analysis and adjustments to values, but with out the extensive reports and on-site analysis of the data and records by the DOR. This past fall the field representative made many trips to Concord before finishing his review and passing the data on to the reviewers in Boston. The FY13 revaluation was concluded the end of October and the tax rate was set the end of November.
- Purchased Services include field inspections, data collection, valuation and consulting services (\$78,000), Appraisal Services for (\$20,000) computer software (\$9,000), telephone (\$1,200), postage (\$500), printing (\$300), telephone and office equipment maintenance (\$915), advertising (\$500), and custodial services (\$275) . The purchased services expenses had custodial services added, which is for a once a year cleaning of the building at 24 Court Lane. Postage was reduced \$500 because of the greater use of the Internet.
- The Supplies expense category includes \$2,500 for office supplies, \$125 for license forms and \$300 for envelopes.
- The Other Charges and Expenses category is mainly for staff training and education, allowing the Division to meet the changing, and increasingly technical, requirements of the assessing function, as well as dues, subscriptions and fees. This section has an increase of \$500 to provide for outside training of the new Data Lister. Also included in this category are recording fee (\$250) for recording of liens for Chapter land and Tax Deferrals. This expense has been reduced by \$750 to reflect the reduction in new enrollments in the Chapter programs.
- Overall the expense section of the budget has had a \$2,275 reduction from Fiscal 2013.

**Assessor's Programs**

**Program 1 – Assessor's Operations:** Maintain current levels of inspections and performance

**Objective:** To accurately list and value the Town's real and personal property.

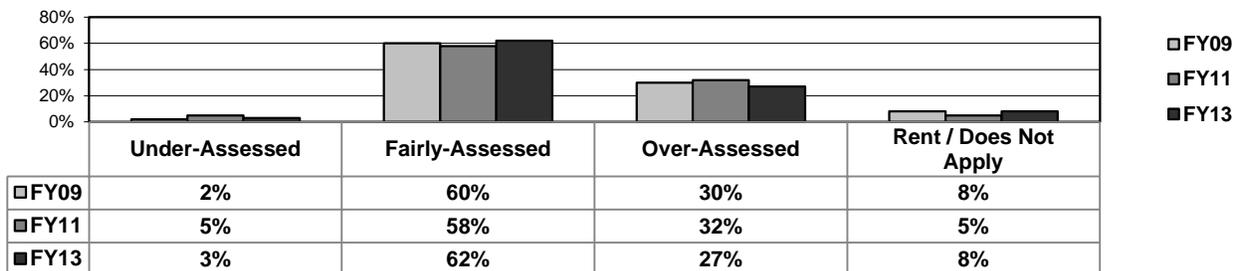
Property Inspections	FY07	FY08	FY09	FY10	FY11	FY12
Total # Visits	1,488	1,366	3,816	1,406	4,789	3,114
Full Measure and List	670	678	2,380	1,105	648	593
	FY07 included condominium full measure and list	Additionally 738 Personal Property Accounts were updated at the beginning of FY09			Field review on 4,043 properties as part of the preparation for the FY 2012 re-certification.	

Fiscal Year	# of Taxable Parcels & Accounts	Abatement Applications			Appellate Tax Board Cases		Value Reduction	Tax Reduction
		# Filed	% Parcels	# Granted	# Filed	# Pending		
FY06	6,480	127	2.0	70	22	3*	8,464,443	86,591
FY07	6,500	132	2.0	70	24	4*	9,524,167	100,575
FY08*	6,483	174	2.7	95	31	3*	17,628,736	188,980
FY09	6,567	138	2.1	65	17	2*	11,359,798	135,182
FY10	6,580	144	2.2	79	20	3*	10,381,749	135,897
FY11	6,588	158	2.3	75	12	7**	9,369,217	123,580
FY12	6571	157	2.3	119	11	11	14,727,602	199,593.39

\* FY06 through FY 2011 are communication company cases.

\*\* FY 2011 has 2 communication company cases and the others are a mixture of residential and commercial

**Opinion of Property Value Assessments**



**Discussion:** In the Citizen Surveys conducted in the fall of 2008 (FY09), 2010 (FY11), 2012 (FY13), approximately 60% of respondents felt that their property was assessed fairly.

Mission Statement:

The mission of the Town Clerk is to accurately record, maintain, and issue certified copies of vital records; to conduct the Annual Town Census; to efficiently issue licenses and permits; to judiciously administer election laws and conduct local, state and federal elections; to record the minutes of Town Meetings; to manage the storage, retrieval and disposal of Town records; and to provide information to town employees, officials and the general public about the Open Meeting, Public Records and Conflict of Interest Laws.

Budget Highlights:

- This budget represents a 1.2% increase in operating cost from that of the FY13 budget.
- The Town Clerk’s Office records and processes Cemetery Department deeds and burial records. A modest transfer of \$3,000 from the Cemetery Fund (1.3% of Town Clerk’s budget) reflects these activities.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 199,091	\$ 207,161	\$ 217,318	\$ 220,106
Other Funds	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
<b>Total Expenditures</b>	<b>\$ 202,091</b>	<b>\$ 210,161</b>	<b>\$ 220,318</b>	<b>\$ 223,106</b>

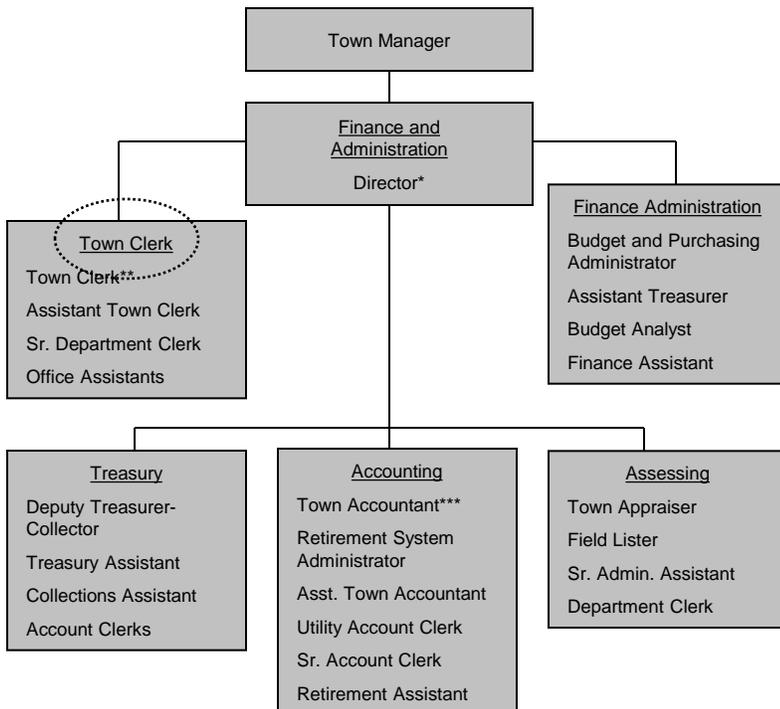
Description:

The Town Clerk Division is responsible for numerous activities associated with:

- Recording, preserving, and issuing certified records of Town business;
- Issuing a variety of licenses and permits;
- Providing information to the public on a wide-array of subjects;
- Administering laws relating to the reporting of election candidates and ballot question committees;
- And performing numerous other miscellaneous tasks.

In addition, some Town Clerk activities are funded through other budget items (e.g., Elections, Item 3A and Registrars, Item 3B). Some examples are:

- Conducting local, state, and national elections;
- Registering voters;
- Conducting the Town Census
- Certifying nomination papers and initiative petitions



\*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 191,826	\$ 199,553	\$ 212,026	\$ 214,514	\$ 214,514
Purchased Services	3,771	1,259	2,300	2,350	2,350
Supplies	2,131	5,066	2,450	2,550	2,550
Other Charges	4,363	2,775	3,542	3,692	3,692
Capital Outlay	-	1,509	-	-	-
Totals	<u>\$ 202,091</u>	<u>\$ 210,161</u>	<u>\$ 220,318</u>	<u>\$ 223,106</u>	<u>\$ 223,106</u>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 217,318	98.64%	\$ 220,106	98.66%	1.28%
Cemetery Fund	3,000	1.36%	3,000	1.34%	N/A
Totals	<u>\$ 220,318</u>	100.00%	<u>\$ 223,106</u>	100.00%	1.27%

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>					

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Clerk	1.00	\$ 95,258	1.00	\$ 95,258
	Assistant Town Clerk	1.00	55,109	1.00	55,959
	Senior Department Clerk	1.00	44,846	1.00	45,080
	Sub Total	<u>3.00 FTEs</u>	\$ 195,213	<u>3.00 FTEs</u>	\$ 196,297
5157	Office Assistant	907 hrs.	\$ 14,429	944 hrs.	\$ 15,812
5120	Professional Project Specialist	0 hrs.	-	0 hrs.	-
5130	Overtime (special elections)	75 hrs.	2,384	66.00 hrs	2,405
	Total	<u>3.43 FTEs</u>	<u>\$ 212,026</u>	<u>3.45 FTEs</u>	<u>\$ 214,514</u>

<b>Program Implementation</b>
<ul style="list-style-type: none"> <li>•The Town Clerk’s budget consists almost entirely of salary cost for three full-time positions and a part-time Office Assistant (17 hours per week).</li> <li>•The following is included under Purchased Services: telephones, office equipment maintenance, postage, and book binding supplies for our in-house book-binding machine.</li> <li>• The following is included under Supplies: office supplies, envelopes, printer toner, and dog licensing supplies.</li> <li>• The following is included under Other Charges: membership dues for professional associations for the Town Clerk and staff; conference registration and expenses to allow the Town Clerk and staff to attend state and regional conferences; and related travel expenses for conference attendance. Conference attendance is essential to maintain and upgrade professional knowledge and skills, and to retain certification status.</li> </ul>

**Town Clerk Programs**

**Program 1 – Town Clerk Operations:**

**Objective:** To be a responsible steward of the Town’s resources, and to provide quality administrative services.

**Activities by Calendar Year**

ACTIVITY	2009	2010	2011	2012
Births Registered (Concord residents)	1,191(115)	1,183 (100)	1,202 (96)	1,171 (102)
Deaths Registered (Concord residents)	374 (123)	384 (157)	360 (156)	367 (165)
Marriages Registered (Concord residents)	76 (29)	84 (32)	80 (33)	67 (32)
Marriage Intentions Filed	82	83	82	68
Certified Copies of Vital Records Issued	6,188	6,423	5,965	6,158
Fishing & Hunting Licenses Issued	244	246	212	Discontinued
Dog Licenses Issued	1,893	1,905	1,912	1,914
Burial Permits Issued	354	360	346	351
Business Certificates Recorded	147	149	98	135
Cemetery Deeds Prepared & Recorded	40	56	54	50
Public Meetings Posted	925	1,029	863	843
Raffle Permits Issued	17	12	13	13
Passport Applications Processed	185	191	64	Discontinued
Affidavits & Corrections Prepared & Recorded	63	40	44	32
Net Receipts to General Fund	\$117,007	\$122,965	\$111,030	\$110,639

Mission Statement:

The purpose of this funding is to operate, maintain, and upgrade the Town’s information technology to meet current and future needs. The Information Technology Division’s primary goals are to:

- Maintain a secure and stable operating environment,
- Invest in technologies that improve operating efficiency, and
- Support Town-wide information management needs.

Budget Highlights:

- This budget represents an increase of 27.3% in operating cost over the FY13 budget.
- GIS Program Management is transferred from Public Works to IT in FY14. Combining this role with new application integration responsibilities is expected to improve cross departmental coordination and support optimizing the application portfolio.
- The FY14 capital plan includes funding for a major upgrade to the aging telephone system.
- In FY14, the CIO will manage the telecommunications personnel within CMLP. These people also provide network support for the Town’s IT operations.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 358,275	\$ 408,648	\$ 517,901	\$ 693,770
Other Funds	\$ 14,169	\$ 28,305	\$ 64,054	\$ 83,498
<b>Total Expenditures</b>	<b>\$ 372,444</b>	<b>\$ 436,953</b>	<b>\$ 581,955</b>	<b>\$ 777,268</b>

Description:

The account is divided into three activities:

**Financial Systems Operations:** Includes the cost of financial information systems and computer applications for both in-house and service bureau systems, such as the financial accounting system, the payroll system, and the property tax billing and collection system.

**Photocopiers:** Includes the cost of the Town House copiers on the first and second floors.

**Information Technology Operations:** Includes all of the operational support for the Town Government’s Information Technology. This line item contains the general fund allocation for the Chief Information Officer, IS Assistant and new Geographic Information System and Application Integration Program Manager positions. The CIO is proposed to be funded from 55% by the General Fund, 40% by the Light Fund, 4% by Water Fund, and 1% by the Sewer Fund; other IT staff is proposed to be funded from 75% by the General Fund, 20% by the Light Fund, 4% by the Water Fund, and 1% by the Sewer Fund. Capital acquisition for Town Government’s hardware and software is proposed to increase from \$141,000 to \$160,000 with an additional \$80,000 for the telephone network upgrade. This funding provides for continued development, maintenance, and upgrading of the Town-wide internal network, as well as the replacement of desktop and mobile technology as necessary. All uses of the fund are under the direction of the Chief Information Officer and the Finance Director. Departments requesting allocations from the Technology Fund typically must demonstrate that no other source of funds is available.

**Major Budgeted Expenses in FY14**

Expense Category	Cost	Detail
Financial Systems Operations	\$84,500	Includes costs associated with the payroll system (ADP), software maintenance fees, and various financial systems.
Photocopiers	\$13,000	Includes maintenance and supplies of Town House copiers.
IT Operations	\$439,768	Includes staffing costs, internet access, consulting, and training.
Technology Fund	\$240,000	Includes the costs associated with hardware and software upgrades and replacements and a phone system upgrade.

**INFORMATION TECHNOLOGY**

**Item 9**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 54,713	\$ 122,724	\$ 169,970	\$ 255,840	\$ 253,665
Purchased Services	142,302	212,944	238,335	251,225	267,303
Supplies	23,941	11,581	11,550	14,700	14,200
Other Charges	-	-	2,100	2,100	2,100
Capital Outlay	151,488	89,703	160,000	330,000	240,000
<b>Totals</b>	<b>\$ 372,444</b>	<b>\$ 436,953</b>	<b>\$ 581,955</b>	<b>\$ 853,865</b>	<b>\$ 777,268</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 517,901	88.99%	\$ 693,770	89.26%	33.96%
Light Fund	55,554	9.55%	71,108	9.15%	28.00%
Water Fund	6,800	1.17%	9,911	1.28%	45.75%
Sewer Fund	1,700	0.29%	2,479	0.32%	45.82%
<b>Totals</b>	<b>\$ 581,955</b>	<b>100.00%</b>	<b>\$ 777,268</b>	<b>100.00%</b>	<b>33.56%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
C-1	Town-Wide Technology Fund	160,000	160,000	175,000	190,000	200,000	215,000
C-2	Voice-Over Internet	-	80,000	-	-	-	-
	<b>Totals</b>	<b>\$ 160,000</b>	<b>\$ 240,000</b>	<b>\$ 175,000</b>	<b>\$ 190,000</b>	<b>\$ 200,000</b>	<b>\$ 215,000</b>

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Chief Information Officer	1.00	\$ 107,793	1.00	\$ 107,793
	GIS / App. Prog. Manager	1.00	\$ -	1.00	\$ 77,104
	Information Systems Assistant	1.00	62,177	1.00	62,843
	<b>Total</b>	<b>3.00 FTEs</b>	<b>\$ 169,970</b>	<b>3.00 FTEs</b>	<b>\$ 247,740</b>
5120	Intern			450 hrs	\$ 5,625
5130	Overtime			20 hrs	300
	<b>Total</b>	<b>3.00 FTEs</b>	<b>\$ 169,970</b>	<b>3.22 FTEs</b>	<b>\$ 253,665</b>

**Description of Information Technology Infrastructure**

The Town's Information Technology infrastructure includes approximately 30 servers, 300 workstations and laptops, 200 printers, and 500 telephones across 16 buildings. Data Center operations are centralized with redundant backup facilities. The Town owns and operates its own fiber optic based data and voice network. In addition to the in-house IT staff, multiple vendors provide support for many of the key systems. Some Town systems are hosted at, or processing is performed by, service bureaus.

Increasing use of mobile computing platforms, automated energy management, web-based collaboration, and building control systems are driving up the volume of data traffic, storage consumption, and network end points. Program requirements for community services involving technology are also on the rise. In 2012, the server infrastructure and server storage systems received substantial upgrades. Server virtualization eliminated the need for many aging hardware and network systems and improved service levels and availability. In 2013, additional improvements are planned to create more capacity and resilience as well as provide upgrades to key departmental support systems.

During FY13, the IT department continues to retire, upgrade and consolidate the technology platforms. The server infrastructure will continue to become more virtualized which will help the long-term outlook for capital and operating costs in the data center. Major progress has been made to eliminate the portions of the workstation fleet that are beyond their useful life. A systematic workstation refresh program is in place with a target to achieve an approximately 6-year refresh cycle. The data network is being expanded using the Town's fiber network to include locations in the Water and Sewer and other departments that previously required expensive, lower speed connections from other common carriers.

**Program Implementation**

The FY14 Information Technology budget for Information Technology Operations continues the transformation that was initiated in FY11 by providing additional resources to focus on the application systems. IT Department is proposing to hire an additional staff member, the Geographic Information Systems (GIS) and Application Integration Manager. Combining Application Integration with GIS Program Management responsibilities recognizes that mapping data is a key to many departmental applications. This staff member will provide a focal point for optimizing the application environment and expanding the use of GIS data. This position is partially funded through a reallocation of budget from Public Works.

- The Chief Information Officer (CIO) reports to the Town Manager and manages the IS Assistant and outsourced IT services vendors. The CIO has Information Technology policy and strategy responsibilities. In FY14, the CIO will begin to manage the Telecommunications Service business activities and the telecommunications staff within the Concord Municipal Light Plant.
- The IS Assistant position was filled in March 2012 after being vacant over a year. The IS Assistant performs direct IT support as in the past but is now more focused on the workstation refresh program and coordinating Help Desk service, vendors and suppliers.
- Since early 2011, the Town has used the services of CIS Technical Solutions to provide remote and on-site management of the servers, workstations, network devices and the help desk. These services continue in FY13. Advantages to the Town of using contracted services include workforce flexibility, access to advanced support tools, and access to specialists with critical but infrequently needed skills. The FY14 budget proposes to provide for professional services at roughly FY13 level. Establishing an optimal balance between professional services and internal staff resources is an ongoing strategic focus of the CIO.
- Capital initiatives planned for FY14 include significant updates to the data and voice networks. This will complement and enable additional progress on the server and storage technology refresh, server consolidation and data and voice network integration.

**Information Technology Programs****Program 1 – Information Technology Operations:**

**Objective:** To ensure that IT services are cost-effective and of the highest quality.

**Performance Measurement 1: Are the Town networks and applications system meeting availability objectives?**

Significant capital investments in hardware, software, networks, and processes are being made to improve the reliability of critical systems. Major incidents are reviewed with the Senior Management Team and corrective actions are performed as needed.

Under the direction of the CIO, the major applications systems for the Town are classified by criticality, data sensitivity, and performance requirements. Backup and recovery procedures are updated and checked to ensure that service level objectives can be achieved.

Systems are consistently available. Continuous maintenance and improvements to the infrastructure are adding to the resilience. The network improvements planned for 2014 will enable IT operations from multiple redundant sites.

**Performance Measurement 2: Are the Town's IT users properly supported?**

Since 2011, with the implementation of the off-site help desk, the IT department has been able to track and report on problems and incidents. Over 1800 tickets were generated in calendar year 2012 versus about 1000 in 2011. This increase represents significant progress toward providing consistent, reliable, readily available IT support to the Town's employees.

The help desk service includes a staffed call center with telephone, web and e-mail ticket submission for incident reporting. The system provides automated incident reporting and service templates which enable routine and repetitive requests to be consistently addressed. Data about time-to-resolution, closure within service level objective, and problem severity is also available.

By the end of 2012, the number of open tickets was down to new lows, indicating that the focus on closure was resulting in a smaller number of outstanding incidents than any time since tracking started.

**Performance Measurement 3: Is the Town's Information Technology current with new technology?**

Approximately one third of the technology fund is expended on computer workstation upgrades. With an inventory of over 300 workstations, a refresh rate of approximately one system per week is required to achieve the six year replacement cycle target. In calendar year 2012, the Town purchased 43 new systems and upgraded or replaced 44 systems in the period from July 2012 to January 2013. Systems are being replaced faster than the target rate in order to quickly eliminate systems that are obsolete or nearly obsolete. Other improvements include an accelerated transition from Windows XP to Windows 7 and new systematic procedures to manage the deployment process. The Town anticipates achieving the goal of eliminating workstations that are older than six years by the end of FY14, except in cases where there is an exceptional business need for such a device. Sufficient funding is available to maintain the program.

There remain a few application systems that should be replaced due to age or lack of support. However, in most cases the technology available, while not necessarily the latest, is current. The addition of the GIS & Application Integration Program Manager is intended to allow the IT Department to upgrade to and remain current with state-of-the-art application software. In 2012, the VMware (virtual server) environment was upgraded to the latest release. This provides the server platform upon which to proceed with application system updates. Working with the senior managers, the CIO is identifying and prioritizing application upgrades.

Mission Statement:

The purpose of this funding is to provide for the costs of operating and maintaining the historic Town House and the Assessor's Office Building at 24 Court Lane as operational space for municipal staff, meeting space for staff, boards and committees, and storage space for vital Town records.

Budget Highlights:

- This budget represents a 5.0% decrease in operating cost from that of the FY13 budget.
- The decrease is mostly attributed to lower expected utility and HVAC maintenance costs at the Assessor's Office Building than were budgeted for in FY13.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 101,921	\$ 104,433	\$ 101,868	\$ 97,267
Other Funds	\$ 23,299	\$ 23,858	\$ 22,974	\$ 21,827
<b>Total Expenditures</b>	<b>\$ 125,220</b>	<b>\$ 128,291</b>	<b>\$ 124,842</b>	<b>\$ 119,094</b>

Description:

This budget covers operating expenses of the Town House, located at 22 Monument Square and the Assessors' Office located at 24 Court Lane. Expenses include custodial services as well as ongoing maintenance, repairs, building improvements, and utility costs for the Town House, the Assessors' Office and the Gun House located on Lexington Road.

The Town House provides office space for the Town Manager's Office, the Human Resources Department, and the Finance Department. The attic of the Town House and the basement of both the Town House and Assessors' Office are used for records and equipment storage for the aforementioned offices. These areas also house important components of the building's utility equipment, information and communications technology, as well as some of the Town's public ceremonies supplies.

Town House meeting rooms are used by staff and Town boards and committees throughout the day and evening. A conference room at the Assessors' Office also provides valuable meeting space. The buildings are open for business from 8:30 a.m. to 4:30 p.m., Monday through Friday.

The Town House was constructed in 1851, and is now in its 163<sup>rd</sup> year of operation. In recent years, a combination of capital outlay funds within this account, as well as other available funds have been used on various significant improvements to the facility, including the addition of a new accessible entrance, new storm windows, new roofing, exterior painting and assorted interior repairs. A separate request outside of this account is being made this year (combining CPA funding and Capital Borrowing) to complete a series of exterior repairs to restore the brownstone and other building features.

Town House - Utility Performance Information						
Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 14,298	\$ 19,330	\$ 19,028	\$ 16,432	1.303	6.462
Natural Gas	9,489	7,141	8,491	7,856	0.481	0.296
Water	471	587	887	857	0.040	0.008
Sewer	745	1,138	1,671	1,683	0.077	0.008

The Town House has a square footage of 14,838 and is used on weekdays and evenings.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**FINANCE & ADMINISTRATION: Town House**

**Item 10**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 47,578	\$ 49,635	\$ 53,016	\$ 55,098	\$ 55,098
Purchased Services	46,213	38,939	40,096	37,857	37,857
Supplies	5,188	5,900	7,700	7,450	7,450
Other Charges	-	-	50	50	50
Capital Outlay	21,864	28,657	10,000	15,000	10,000
Assessor's Office Building	4,377	5,161	13,980	8,639	8,639
<b>Totals</b>	<b>\$ 125,220</b>	<b>\$ 128,291</b>	<b>\$ 124,842</b>	<b>\$ 124,094</b>	<b>\$ 119,094</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 101,868	81.60%	\$ 97,267	81.67%	-4.52%
Light Fund	5,743	4.60%	5,456	4.58%	-5.00%
Water Fund	6,891	5.52%	6,547	5.50%	-4.99%
Sewer Fund	3,447	2.76%	3,275	2.75%	-4.99%
Solid Waste Disposal Fund	1,150	0.92%	1,093	0.92%	-4.96%
Retirement	5,743	4.60%	5,456	4.58%	N/A
<b>Totals</b>	<b>\$ 124,842</b>	<b>100.00%</b>	<b>\$ 119,094</b>	<b>100.00%</b>	<b>-4.60%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
A-3	Building Improvements	10,000	10,000	15,000	15,000	15,000	15,000
	<b>Totals</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 44,058	1.00	\$ 44,141
	Sub Total	<u>1.00 FTEs</u>	44,058	<u>1.00 FTEs</u>	44,141
5115	Electrician	0 hrs.	-	40 hrs.	1,760
5130	Overtime	283 hrs.	8,958	290 hrs.	9,197
	<b>Total</b>	<u>1.00 FTEs</u>	<b>\$ 53,016</b>	<u>1.02 FTEs</u>	<b>\$ 55,098</b>

Mission Statement:

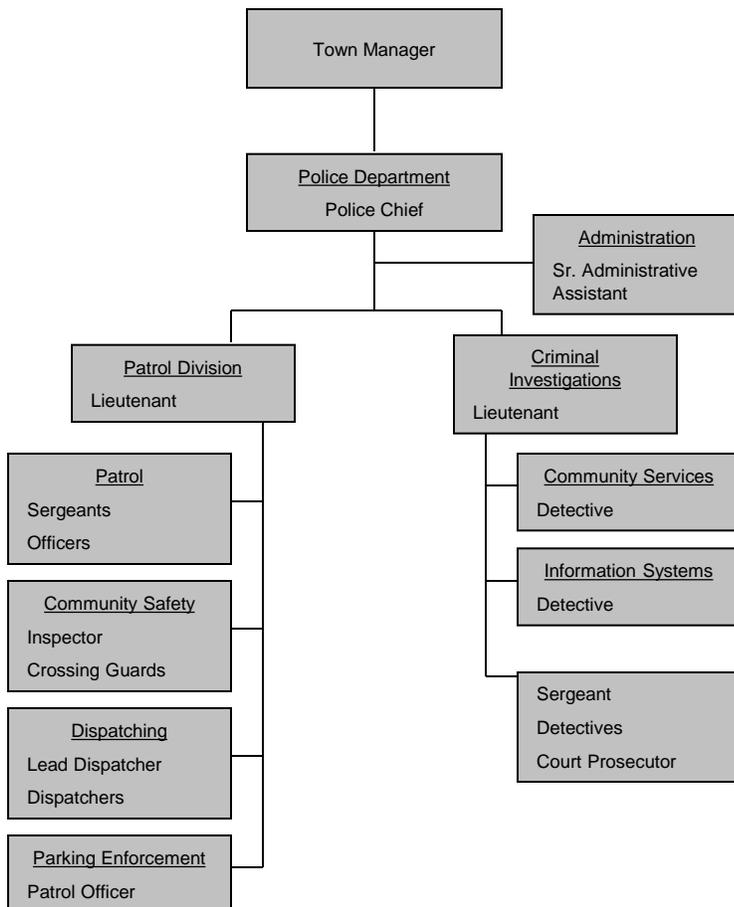
The mission of the Concord Police Department is to affirmatively promote, preserve, and deliver the highest level of public safety services to all members of our community. This is accomplished through ethical decision making based upon integrity, morality and respect for the dignity and diversity of all.

Budget Highlights:

- This budget represents a 1.8% increase in operating cost from that of the FY13 budget.
- The FY14 capital expenditures total \$108,000 and include the replacement of three (3) police vehicles (\$90,000), computer upgrades (\$3,000), and the upgrade and maintenance of public safety equipment (\$15,000).
- The FY14 budget calls for an additional 500 hours for Police overtime in order to handle increased service demands for the purpose of conducting traffic enforcement activities and community policing programs.

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 3,765,738	\$ 3,867,289	\$ 3,953,677	\$ 3,956,940
Other Funds	\$ 74,890	\$ 75,407	\$ 77,007	\$ 78,164
Total Expenditures	\$ 3,840,628	\$ 3,942,696	\$ 4,030,684	\$ 4,035,104



Description:

The Concord Police Department provides a complete range of public safety and community-based services. These services include, but are not limited to, criminal investigations, motor vehicle and commercial vehicle enforcement, parking control and enforcement, animal control officer services, preventive patrols, school crossing safety, community problem solving, and emergency response. In addition, the department processes a variety of permits, licenses and applications and provides crime prevention programs, youth services, Drug Abuse Resistance Education (D.A.R.E) and Rape Aggression Defense (R.A.D) instruction.

**PUBLIC SAFETY: Police Department**

**Item 11**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,452,944	\$ 3,554,689	\$ 3,727,736	\$ 3,834,989	\$ 3,784,156
Purchased Services	76,906	104,534	33,861	31,765	31,765
Supplies	102,751	105,430	85,847	105,164	100,164
Other Charges	11,523	15,854	10,740	11,019	11,019
Capital Outlay	196,504	162,188	172,500	116,000	108,000
<b>Totals</b>	<b>\$ 3,840,628</b>	<b>\$ 3,942,696</b>	<b>\$ 4,030,684</b>	<b>\$ 4,098,937</b>	<b>\$ 4,035,104</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,953,098	98.08%	\$ 3,956,940	98.06%	0.10%
Parking Meter Fund	77,586	1.92%	78,164	1.94%	0.74%
<b>Totals</b>	<b>\$ 4,030,684</b>	<b>100.00%</b>	<b>\$ 4,035,104</b>	<b>100.00%</b>	<b>0.11%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
D-1	Police Vehicles	108,000	90,000	125,000	90,000	90,000	90,000
D-2	P.S. Equipment	15,000	15,000	20,000	20,000	20,000	20,000
D-3	Cruiser Laptops	30,000	-	-	-	-	30,000
D-4	Vests	-	-	-	-	35,000	-
D-5	AED Replacement	-	-	10,000	-	-	-
D-6	Computers	-	3,000	-	-	-	-
D-7	Portable Radios	19,500	-	-	-	-	-
	<b>Totals</b>	<b>\$ 172,500</b>	<b>\$ 108,000</b>	<b>\$ 155,000</b>	<b>\$ 110,000</b>	<b>\$ 145,000</b>	<b>\$ 140,000</b>

**PUBLIC SAFETY: Police Department**

**Item 11**

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Police Chief	1.00	\$ 140,464	1.00	\$ 140,463
	Lieutenant	2.00	227,846	2.00	227,846
	Sergeant	6.00	529,488	6.00	535,557
	Inspection/Detective	7.00	557,979	7.00	564,103
	Patrol Officer	19.00	1,243,161	19.00	1,256,004
	Uniformed Sub Total	35.00 FTEs	\$ 2,698,937	35.00 FTEs	\$ 2,723,972
	Senior Administrative Assistant	1.00	65,722	1.00	66,169
	Lead Dispatch	1.00	63,494	1.00	64,902
	P.S. Dispatch	7.00	382,303	7.00	381,994
	5114	Crossing Guards	1.30	54,480	1.30
Regular Compensation Sub Total		10.30 FTEs	\$ 565,999	10.30 FTEs	\$ 567,545
5130	Overtime - Uniformed	5367 hrs.	280,813	5867 hrs.	310,271
	Overtime - Dispatchers	1463 hrs.	57,943	1463 hrs.	58,043
	Traffic/Alcohol/Tobacco Compliance	482 hrs.	25,405	482 hrs.	25,491
	Overtime Sub Total	0.00 FTEs	\$ 364,161	0.00 FTEs	\$ 393,805
5143	Holiday Pay - Uniformed	768 hrs.	26,790	0 hrs.	27,077
	Holiday Pay - Dispatchers	384 hrs.	10,249	768 hrs.	10,157
5194	Uniform Allowance	N/A	24,500	N/A	24,500
5197	Cleaning Allowance	N/A	37,100	N/A	37,100
	<b>Total</b>	<b>45.30 FTEs</b>	<b>\$ 3,727,736</b>	<b>45.30 FTEs</b>	<b>\$ 3,784,156</b>

**Program Implementation**

The FY14 Police Department recommended budget provides funding for a staffing level of 35 uniformed officers. The proposed funding calls for an additional 500 hours for Police overtime in order to effectively staff shifts due to increased service demands. The additional hours provide for conducting traffic enforcement activities and community policing programs including, but not limited to, the School Resource Officer, DARE, DVVAP, and Elder Affairs.

The Parking Meter Fund (PMF) continues to support one full-time police officer, and administrative support for all parking activities.

The Capital Outlay Plan allocates \$108,000 for the Department, which includes the replacement of three (3) police vehicles (\$90,000), computer upgrades (\$3,000), and the upgrade and maintenance of public safety equipment (\$15,000).

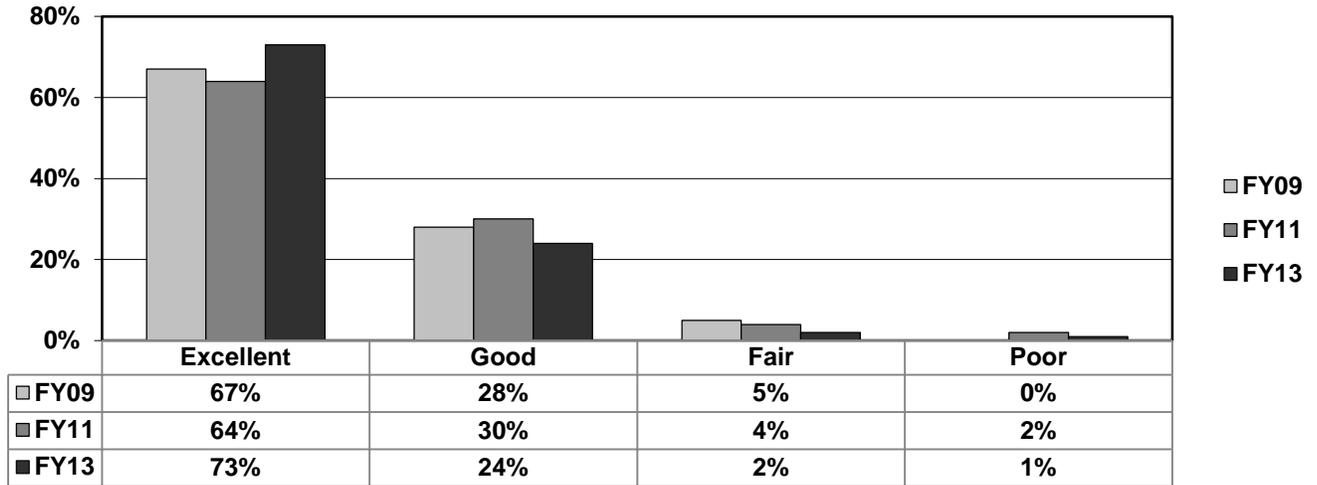
The proposed budget allocates 482 hours for Traffic, Alcohol and Tobacco compliance programs.

**Public Safety Programs**

**Program 1 – Police Department Operations:**

**Objective:** To ensure that Police Department services are appropriate, cost-effective, and of the highest quality.

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



The Citizen Surveys were conducted during the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13).

Mission Statement:

The mission of the Fire Department is to provide rapid and effective fire, rescue, and emergency medical services to the community, and strive to make Concord a safer place for all to live, work, and visit.

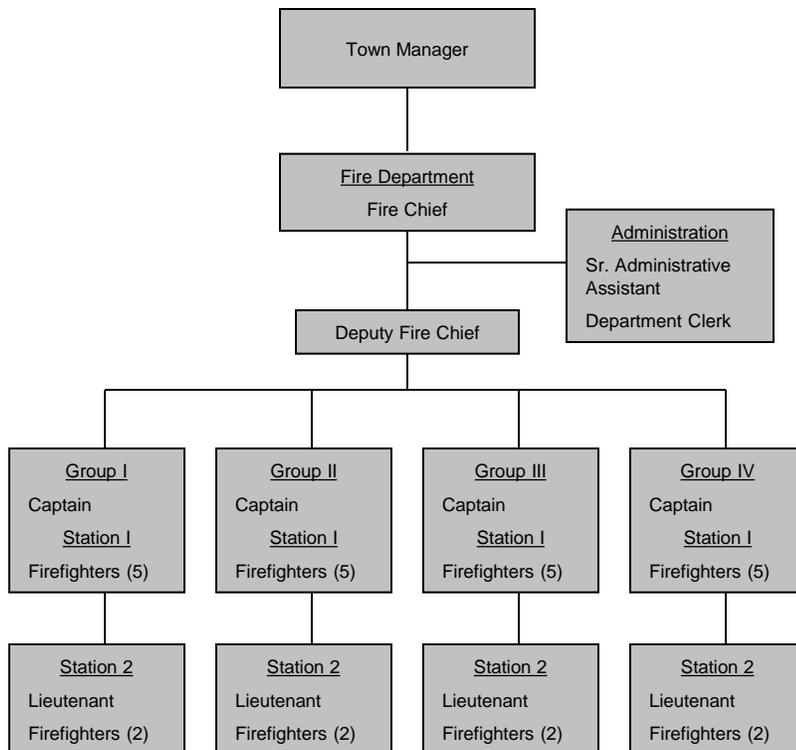
To achieve this mission, the Fire Department's vision is to meet or exceed the expectations of our community by setting a high standard of excellence, guided by the principles of trust, integrity, honesty, loyalty and respect for all.

Budget Highlights:

- This budget represents 0.3% increase in operating cost from that of the FY13 budget.
- The cost of purchased services in FY14 represents a slight decrease of 0.68%.
- The cost of supplies in FY14 is budgeted to increase slightly by 0.18%.
- Capital outlay, totaling \$40,000, will replace miscellaneous firefighting equipment and partial fund the replacement of a support vehicle.
- The FY14 replacement overtime account is proposed to increase by 150 hours to a level of \$541,008.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 3,442,545	\$ 3,585,716	\$ 3,650,262	\$ 3,681,641
Other Funds	\$ 6,000	\$ 8,500	\$ 6,000	\$ 6,000
<b>Total Expenditures</b>	<b>\$ 3,448,545</b>	<b>\$ 3,594,216</b>	<b>\$ 3,656,262</b>	<b>\$ 3,687,641</b>



Description:

The Fire Department provides 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.

Department staffing is organized into 4 groups each led by a Shift Commander (Captain). They are scheduled to provide round-the-clock coverage by staffing the Headquarters Station on Walden Street as well as Station 2 on Main Street, West Concord.

**PUBLIC SAFETY: Fire Department**

**Item 12**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,210,143	\$ 3,262,076	\$ 3,437,682	\$ 3,758,336	\$ 3,454,061
Purchased Services	88,093	93,241	93,300	96,668	92,668
Supplies	72,116	116,113	90,240	91,404	90,404
Other Charges	8,370	7,652	15,040	10,508	10,508
Capital Outlay	69,823	115,133	20,000	45,000	40,000
Totals	<u>\$ 3,448,545</u>	<u>\$ 3,594,216</u>	<u>\$ 3,656,262</u>	<u>\$ 4,001,916</u>	<u>\$ 3,687,641</u>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,650,262	99.84%	\$ 3,681,641	99.84%	0.86%
State Reimb. - HazMat	\$ 6,000	0.16%	\$ 6,000	0.16%	0.00%
Totals	<u>\$ 3,656,262</u>	100.00%	<u>\$ 3,687,641</u>	100.00%	0.86%

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
F-1	Misc. Equip.	20,000	20,000	20,000	20,000	25,000	25,000
F-2	Car 6 (2002)	-	-	20,000	-	-	-
F-3	Car 2 (2007)	-	20,000	-	-	-	-
F-4	Upgrade AEDs	-	-	-	10,000	-	-
F-6	Turnout Gear	-	-	-	15,000	-	-
F-7	Supply Hose	-	-	-	9,000	-	-
F-9	Medical Equip.	-	-	-	-	-	25,000
	Totals	<u>\$ 20,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 54,000</u>	<u>\$ 25,000</u>	<u>\$ 50,000</u>

<b>Personnel Services Summary</b>						
		FY13 Budgeted		FY14 Proposed		
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount	
5111	Fire Chief	1.00	\$ 117,649	1.00	\$ 117,649	
	Deputy Chief	1.00	96,103	1.00	95,244	
	Captain	4.00	352,648	4.00	352,648	
	Lieutenant	4.00	302,502	4.00	303,755	
	Firefighter	28.00	1,826,960	28.00	1,826,960	
	Uniformed Sub Total		<u>38.00 FTEs</u>	\$ 2,695,862	<u>38.00 FTEs</u>	\$ 2,696,257
	Senior Administrative Assistant	1.00	51,898	1.00	52,451	
	Regular Compensation Sub Total	<u>1.00 FTEs</u>	\$ 51,898	<u>1.00 FTEs</u>	\$ 52,451	
5120	Department Clerk	1024 hrs.	11,490	1024 hrs.	11,490	
	Office Clerk	0 hrs.	-	783 hrs.	7,658	
	Call Firefighters	82 hrs.	1,025	82 hrs.	1,025	
5143	Holiday Pay	4320 hrs.	142,651	4320 hrs.	142,723	
	Sub Total	<u>0.53 FTEs</u>	\$ 155,166	<u>0.90 FTEs</u>	\$ 162,896	
5130	Firefighter Overtime	10767 hrs.	533,306	10917 hrs.	541,008	
	Non-Union Overtime	40 hrs.	1,450	40 hrs.	1,450	
	Total	<u>39.53 FTEs</u>	\$ 3,437,682	<u>39.90 FTEs</u>	\$ 3,454,061	

**Program Implementation**

In the proposed operating budget, 94% is for salary and related personnel expenses. The remaining 6% of the budget funds purchased services and supplies .

The Capital Improvement Plan, totaling \$40,000, funds \$20,000 in miscellaneous fire replacement equipment and \$20,000 partial funding for replacement of a support vehicle.

In 2012, the Department conducted inspections (which included state mandatory inspections) and fire drills at schools, daycare facilities, and nursing homes. The Department participated in many community programs, including a Toys drive during the holidays; Concord Family Network annual fire truck wash; Concord Center Christmas tree lighting and shopping night; children visits to the fire station; and regular fire station visits by school groups. In conjunction with the Council on Aging, firefighters installed smoke detectors and carbon monoxide detectors in homes of older residents, and department personnel served lunches at the Harvey Wheeler Community Center.

The Fire Department operates one command vehicle, four pumpers (two are rescue pumpers), two brush pumpers, two ambulances (1 not staffed-reserve), one ladder truck, and four support vehicles.

In 2012, the Department developed and produced an EMS Strategic plan, a fact based, data driven report which examined all aspects of Emergency Medical Services for the Town of Concord. The plan can be viewed online at [http://www.concordma.gov/pages/ConcordMA\\_Fire/index](http://www.concordma.gov/pages/ConcordMA_Fire/index) The Fire Chief plans to submit a future FY15 budget request sufficient to implement key recommendations found in the plan, including the staffing of a second ambulance to be housed at the West Concord fire station. This will have a substantial, positive impact on the performance measures noted below.

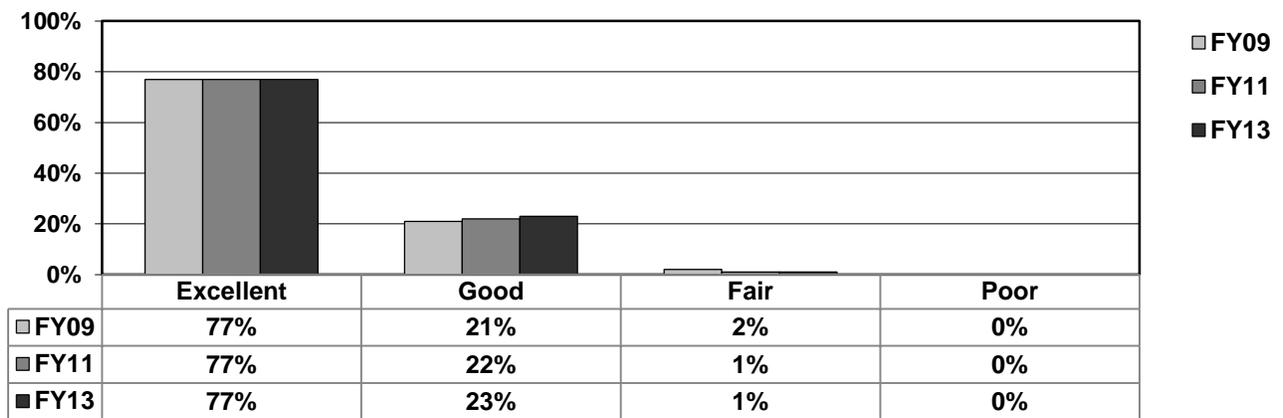
**Public Safety Programs**

**Program 1 – Fire Department Operations:**

**Objective:** To ensure that Fire Department services are appropriate, cost-effective, and of the highest quality.

**FY12 Background:** In FY12, the Fire Department responded to 2981 emergency calls, a decrease of 123 calls from FY11, primarily due to the mild winter. Warmer temperatures and the lack of snow eliminated some usual winter hazards and reduced our weather related responses. The FY12 calls included 879 fire and fire-related responses (29%), 1,652 emergency medical responses (56%), and 450 non-emergency calls (15%). The Fire Department responded to 42 fires which included 17 structure fires, 5 vehicle fires as well as other smaller fires.

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



**Performance Measure 2: How often does the first fire company arrive on scene within six minutes of being dispatched?**

**Objective:** For the first fire company to arrive at the scene of a fire emergency within six minutes 90% of the time. This performance measure is designed to illustrate how often the first piece of firefighting equipment with trained personnel arrives at a point where the crew can advance a hose line into the structure and prevent flashover (explosive growth of fire). For FY12, department records indicate this was achieved approximately 52% of the time. Average fire-related response time was between 6.5 and 7 minutes. This reflects an increase over last year and the challenge of providing emergency response to the town. Results suggest that current station locations are not optimally located to achieve this benchmark. In addition a steady increase in our medical responses has increased response times, especially in West Concord. For example, on many occasions the engine is tied up at another call when a fire call is received. The time lapse from receiving the call to exiting the fire station responding to the call was 2 minutes or less 100% of the time.

**Performance Measure 3: How often does the first basic life support unit arrive on scene of a medical emergency within six minutes of being dispatched?**

**Objective:** To have the first unit with personnel trained in basic life support arrive at the scene of a medical emergency within six minutes 90% of the time. This measure is designed to illustrate how often the first vehicle, equipped and staffed by personnel trained in basic life support, arrived on scene of a medical emergency at a point where they can initiate basic life support interventions on a person in cardiac arrest. In FY12, department records indicate this was achieved approximately 50% of the time. This is a decrease of 3% from FY11. The time lapse from receiving the call to exiting the fire station responding to the call was 2 minutes or less 100% of the time. This reflects the challenge of providing emergency response to the town from Station 1 and 2 and suggests current station locations are not optimally located to achieve this benchmark. The Department is also experiencing a steady increase in calls for medical service. This extra call volume means that the response vehicles are out the station more often and either tied up on a previous call or further away when a new call is received.

**Mission Statement:**

The purpose of this funding is to provide for the costs needed to operate, maintain, and renovate the West Concord Fire Station.

**Budget Highlights:**

- This budget represents a 1.1% increase in operating cost from that of the FY13 budget.
- The heating system at this Fire Station has recently been replaced with a new highly efficient system.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 39,986	\$ 36,036	\$ 35,515	\$ 35,814
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 39,986</b>	<b>\$ 36,036</b>	<b>\$ 35,515</b>	<b>\$ 35,814</b>

**Description:**

This budget provides for the building expenses of the West Concord Fire Station (Station 2), located at 1201 Main Street. The Fire Chief has administrative responsibility for this account.

Station 2 was built and fully equipped in 1932 at a total cost of \$46,540, replacing an older fire station in West Concord that was destroyed by fire. Renovations in 1990-91 were funded through a state grant and included a vehicle exhaust removal system and interior upgrades. In recent years, the floor drain system was made compliant with Plumbing and Department of Environmental Protection regulations; the cupola and exterior siding were scraped and painted; vinyl siding and a new roof were installed; the air compressor, water heater, and emergency generator transfer switch were replaced; the driveway was repaved; and new emergency traffic lights were installed. Recently new overhead doors were installed in the apparatus stalls fronting Main Street. These doors were built to reflect the original doors as found in the 1932 architectural drawings. Interior painting of the second floor, firefighter quarters and offices was completed in 2008. A new highly efficient heating system was installed in 2010. Firefighters assigned to this station continue to provide many hours of sweat equity to improve and maintain the landscaping and exterior of the building.

Currently, the building is staffed 24 hours a day with one Lieutenant and two Firefighters per shift. The station has three apparatus bays housing two pumpers, one brush truck, one water rescue boat, and one station generator.

**Utility Performance Information**

Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 7,356	\$ 7,617	\$ 7,783	\$ 7,962	1.464	8.469
Natural Gas	6,361	3,618	6,900	6,900	0.695	0.450
Water	572	741	852	874	0.142	0.026
Sewer	1,278	1,040	1,932	2,028	0.200	0.026

The West Concord Fire Station has a square footage of 5,204 and is used 7 days-a-week, 24 hours-a-day. Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**PUBLIC SAFETY: W. Concord Fire Station**

**Item 13**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 157	\$ 266	\$ -	\$ -	\$ -
Purchased Services	22,538	19,974	24,165	24,464	24,464
Supplies	2,556	2,496	2,850	2,850	2,850
Other Charges	-	1,299	-	-	-
Capital Outlay	14,735	12,000	8,500	33,500	8,500
Totals	\$ 39,986	\$ 36,036	\$ 35,515	\$ 60,814	\$ 35,814

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 35,515	100.00%	\$ 35,814	100.00%	0.84%
Totals	\$ 35,515	100.00%	\$ 35,814	100.00%	0.84%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
H-1	Building Improvements	8,500	8,500	10,000	10,000	10,000	10,000
H-2	Exhaust System Upgrade	-	-	-	40,000	-	-
	Totals	\$ 8,500	\$ 8,500	\$ 10,000	\$ 50,000	\$ 10,000	\$ 10,000

Mission Statement:

The purpose of this funding is to provide for the costs of operating, maintaining, and renovating the Police/Fire Station.

Budget Highlights:

- This budget represents a 3.5% increase in operating cost from that of the FY13 budget.
- The increase is primarily due to maintenance contracts required for new HVAC systems installed during the Fire Department renovation project.
- This budget includes \$10,000 in capital expenditures for various building improvements and renovations, with \$5,000 allocated for Police Department use and \$5,000 allocated for Fire Department use.

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 200,453	\$ 201,262	\$ 218,139	\$ 225,408
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 200,453	\$ 201,262	\$ 218,139	\$ 225,408

Description:

This budget provides for the operation of the Police/Fire Headquarters building on Walden Street. The Police Chief has administrative responsibility for this account.

The Walden Street Public Safety building is used by approximately 80 police and fire employees on a rotating basis 24 hours a day, 7 days a week. The third floor community room continues to be used regularly by town boards and community organizations. This constant use requires attention to preventative maintenance, as well as daily housekeeping.

Utility Performance Information

Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 40,691	\$ 50,942	\$ 48,986	\$ 52,414	3.413	23.835
Natural Gas	21,860	13,299	23,740	20,937	0.891	1.153
Water	1,204	946	1,491	1,267	0.063	0.015
Sewer	2,513	2,044	3,381	2,941	0.137	0.015

The Police / Fire Station has square footage of 14,925 and is used 7 day-a-week, 24 hours-a-day.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**PUBLIC SAFETY: Police / Fire Station**

**Item 14**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 26,467	\$ 26,709	\$ 24,750	\$ 25,019	\$ 25,019
Purchased Services	158,397	163,008	177,789	184,789	184,789
Supplies	7,565	9,372	5,600	5,600	5,600
Other Charges	-	-	-	-	-
Capital Outlay	8,025	2,173	10,000	15,000	10,000
Totals	<u>\$ 200,453</u>	<u>\$ 201,262</u>	<u>\$ 218,139</u>	<u>\$ 230,408</u>	<u>\$ 225,408</u>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 218,139	100.00%	\$ 225,408	100.00%	3.33%
Totals	<u>\$ 218,139</u>	<u>100.00%</u>	<u>\$ 225,408</u>	<u>100.00%</u>	<u>3.33%</u>

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	0.50	\$ 23,690	0.50	\$ 23,919
5130	Overtime	32 hrs.	\$ 1,060	32 hrs.	\$ 1,100
	Total	<u>0.50 FTEs</u>	<u>\$ 24,750</u>	<u>0.50 FTEs</u>	<u>\$ 25,019</u>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
E-1	Building Improv.	10,000	10,000	10,000	10,000	15,000	15,000
	Totals	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>

Mission Statement:

The mission of Emergency Management is to operate and maintain the emergency management system at the highest level of preparedness; to continue training staff and volunteers; and to continue developing the role of the Citizens Emergency Response Team (CERT), in order to maintain amateur radio, community emergency shelter, and Medical Reserve Corp capabilities.

Budget Highlights:

- This budget represents no change in operating cost from that of the FY13 budget.
- This level funded budget will provide for the Town’s continued emergency planning and response capability.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 12,810	\$ 12,337	\$ 12,810	\$ 12,810
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 12,810</b>	<b>\$ 12,337</b>	<b>\$ 12,810</b>	<b>\$ 12,810</b>

Description:

The Fire Chief directs Concord’s Emergency Management Agency (CEMA) in his capacity as the Emergency Management Director. The Director coordinates the implementation of the Town’s Comprehensive Emergency Plan in the event of an emergency or natural disaster. CEMA has a staff of three sworn volunteer Deputy Directors, in addition to Town officials and Department Heads. The Emergency Operations Center is located at the Police and Fire Station on Walden Street.

CEMA coordinates the activities of the Local Emergency Planning Committee (LEPC) and Citizens Emergency Response Teams (CERT).

The LEPC, as defined in Federal law, creates response plans for hazardous materials spills within the Town of Concord. LEPC is a committee of dedicated individuals from various backgrounds representing both private and public organizations as well as concerned citizens.

CERT volunteers are organized into a Mass Shelter Team, Medical Reserve Corp and the Concord Amateur Radio Emergency Team. These teams support the CEMA mission and enhance overall emergency preparedness. The Medical Reserve Corp is operated in conjunction with the Health Division.

CEMA coordinates an annual preparedness exercise for town staff and works closely with the Massachusetts Emergency Management Agency (MEMA).

**PUBLIC SAFETY: Emergency Management**

**Item 15**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	5,626	7,280	6,360	6,360	6,360
Supplies	2,512	1,057	5,750	5,750	5,750
Other Charges	4,672	-	700	700	700
Capital Outlay	-	4,000	-	10,000	-
<b>Totals</b>	<b>\$ 12,810</b>	<b>\$ 12,337</b>	<b>\$ 12,810</b>	<b>\$ 22,810</b>	<b>\$ 12,810</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 12,810	100.00%	\$ 12,810	100.00%	0.00%
<b>Totals</b>	<b>\$ 12,810</b>	<b>100.00%</b>	<b>\$ 12,810</b>	<b>100.00%</b>	<b>0.00%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Totals</b>	<b>\$ -</b>					

Mission Statement:

The purpose of this funding is to provide animal control services in an efficient and effective manner.

Budget Highlights:

- This budget represents a 31.6% increase in operating cost from that of the FY13 budget.
- The account was formerly for the Dog Control Officer. As a result of a State mandate, the Town is now required to provide control services to all animals (domestic and wild), and not just dogs
- The expenses in this budget item are the costs of advertising for the animal control services, and then subsequent costs of hiring the contractor to provide these services.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 18,142	\$ 18,686	\$ 19,065	\$ 25,100
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 18,142</b>	<b>\$ 18,686</b>	<b>\$ 19,065</b>	<b>\$ 25,100</b>

Description:

The Town contracts with a private vendor to provide animal control services. The contract is awarded on the basis of a competitive bidding process and is administered by the Police Chief.

Effective October 31, 2012, the state mandated that the Town appoint an Animal Control Officer. The Animal Control Officer services include, but are not limited to, attending to all animal complaints (domestic or wild), performing humane removal services for all animals, and having a licensed kennel for the confinement of dogs. The Animal Control Officer and his assistant(s) are on call 24 hours a day and can be contacted through the Public Safety Communications Center.

**PUBLIC SAFETY: Animal Control Officer****Item 16****Expenditure Detail**

	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	18,142	18,686	19,065	25,100	25,100
Totals	<u>\$ 18,142</u>	<u>\$ 18,686</u>	<u>\$ 19,065</u>	<u>\$ 25,100</u>	<u>\$ 25,100</u>

**Funding Plan**

	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 19,065	100.00%	\$ 25,100	100.00%	31.65%
Totals	<u>\$ 19,065</u>	100.00%	<u>\$ 25,100</u>	100.00%	31.65%

Public Works Departmental Mission Statement:

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

Administration Division Mission Statement:

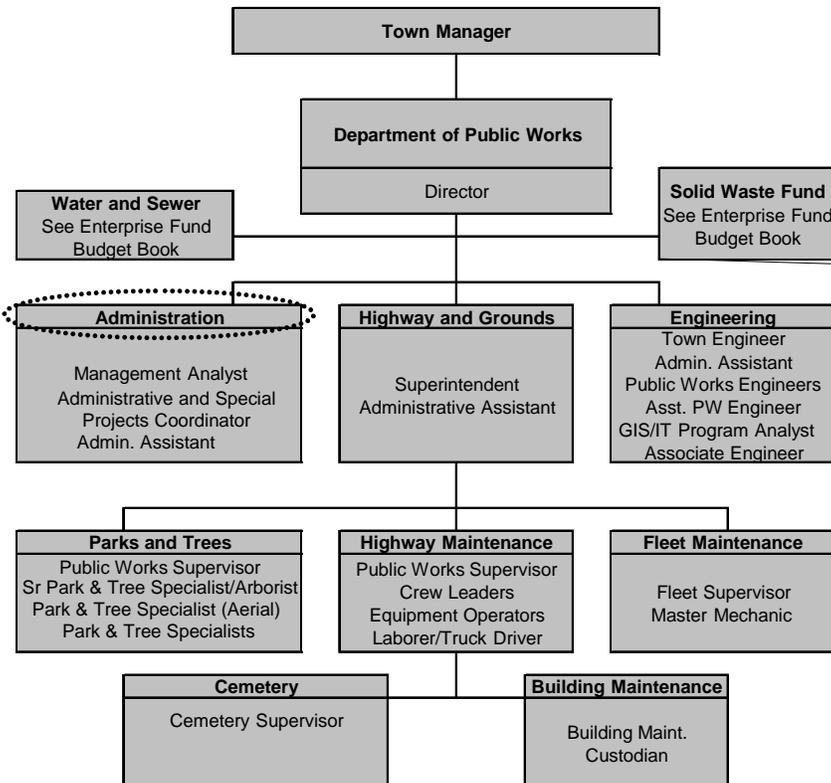
The mission of Public Works Administration is to lead and support Concord Public Works programs and divisions.

Budget Highlights:

- This budget represents a 0.4% decrease in operating cost from that of the FY13 budget.
- A modest increase in purchased services has been more than offset by a decrease in estimated overtime as a result of a personnel reclassification.
- In exchange for support services provided by Public Works Administration, the Solid Waste Fund funds 50% of the Administrative Assistant position and 13.5% of all other expenditures. In addition, the Water Fund covers 25% of Division expenses; the Sewer Fund covers 10%.

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 155,595	\$ 163,079	\$ 173,382	\$ 172,595
Other Funds	\$ 163,466	\$ 170,850	\$ 181,250	\$ 180,721
Total Expenditures	\$ 319,061	\$ 333,929	\$ 354,632	\$ 353,316



Description:

Concord Public Works includes the following Divisions: Administration, Engineering, Highway, Snow and Ice Removal, Parks and Trees, Cemetery, and the CPW Keyes Road facility. In addition, the Department through its Director, manages the Water, Sewer, and Recycling and Solid Waste Disposal Enterprises.

The Administration Division provides support for the Director and his staff in carrying out the mission of Concord Public Works.

The Public Works Commission advises the Director of Public Works and others on matters that concern Town water, sewerage, solid waste, drainage and roads.

**PUBLIC WORKS: Administration**

**Item 17A**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 288,366	\$ 305,656	\$ 327,887	\$ 325,861	\$ 325,861
Purchased Services	10,177	11,644	14,680	15,485	15,485
Supplies	5,994	7,005	7,210	7,160	7,160
Other Charges	2,525	1,924	4,855	4,810	4,810
Capital Outlay	12,000	7,700	-	-	-
Totals	\$ 319,061	\$ 333,929	\$ 354,632	\$ 353,316	\$ 353,316

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 173,382	48.89%	\$ 172,595	48.85%	-0.45%
Water Fund	82,579	23.29%	82,178	23.26%	-0.49%
Sewer Fund	33,032	9.31%	32,871	9.30%	-0.49%
Solid Waste Fund	65,639	18.51%	65,672	18.59%	0.05%
Totals	\$ 354,632	100.00%	\$ 353,316	100.00%	-0.37%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	CPW Director	1.00	\$ 129,258	1.00	\$ 129,258
	Management Analyst	1.00	82,974	1.00	83,009
	Administrative & Special Projects Coordinator	1.00	63,158	1.00	63,158
	Administrative Assistant	1.00	48,657	1.00	49,236
	Sub Total	<u>4.00 FTEs</u>	\$ 324,047	<u>4.00 FTEs</u>	\$ 324,661
5130	Overtime	66 hrs.	\$ 2,640	0 hrs.	\$ -
5158	Cell Phone Allowance	N/A	\$ 1,200	N/A	\$ 1,200
	Total	<u>4.00 FTEs</u>	<u>\$ 327,887</u>	<u>4.00 FTEs</u>	<u>\$ 325,861</u>

**Program Implementation**

The Administration budget includes funding for the Director and his immediate staff in support of public works programs as well as for office supplies and expenses. Responsibilities include the integration of all operating, maintenance and capital resources— money, labor, materials, equipment and facilities— in order to deliver public works services in an efficient, effective and responsive manner.

The program involves the management of approximately \$3.8 million in tax-impact program appropriations, and the executive-level direction, supervision and support of CPW and its 54 full-time employees (including Water and Sewer employees). With the mission to protect and maintain the public infrastructure in a cost-effective manner, CPW staffers and the services they provide affect every home, business, institution and individual residing in the Town, as well as visitors and people who pass through the Town on a daily basis. CPW functions have a direct impact on the character of Concord, its property values, and its quality of life.

The Administration staff is involved in planning, programming, budgeting, organizing and staffing, developing systems, informing and educating the public, and maintaining records to accomplish the following goals:

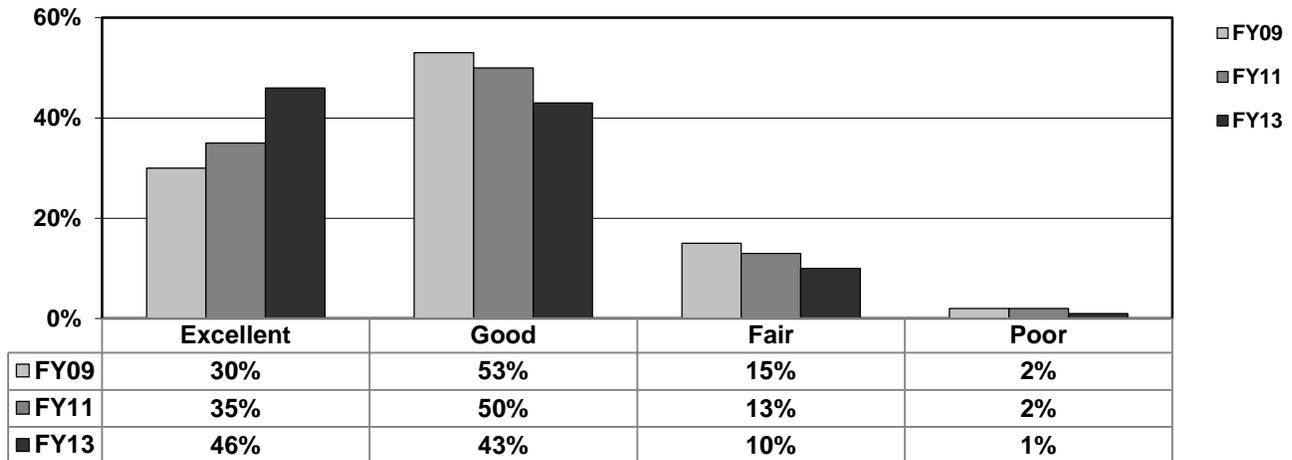
- Maintain, protect, and enhance the Town’s public way infrastructure, including streets, curbing, sidewalks, street signs, traffic islands, public shade trees, guardrails, storm drains, catch basins, culverts, and outfalls.
- Maintain, protect, and enhance the Town’s active and passive recreation areas, including parks and athletic fields, municipal grounds, and park tree inventory.
- Operate, maintain, and preserve the Town’s historic cemeteries.
- Provide municipal solid waste collection, recycling, and disposal services at competitive prices while maximizing recycling and waste reduction opportunities and striving to implement sustainable public works practices.
- Operate maintain, protect, and enhance the Town’s wastewater collection, treatment, and disposal system.
- Operate maintain, protect and enhance the Town’s public drinking water system, including its supply, treatment, distribution, and storage system; and promote water conservation.
- Provide engineering services for Town departments and the public to protect and enhance Concord’s infrastructure.
- Provide the vision, leadership and administrative support for achieving excellence in stewardship of public works, utility and environmental assets and resources under CPW care.

**Public Work Programs**

**Program 1 - CPW Operations:**

**Objective:** To ensure that CPW services are appropriate, cost-effective, and of the highest quality.

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



**Discussion:** Citizens Surveys were conducted during the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13). In the past four years, there has been a significant increase in number of respondents feeling that Concord Public Works is providing excellent service.

Engineering Mission Statement:

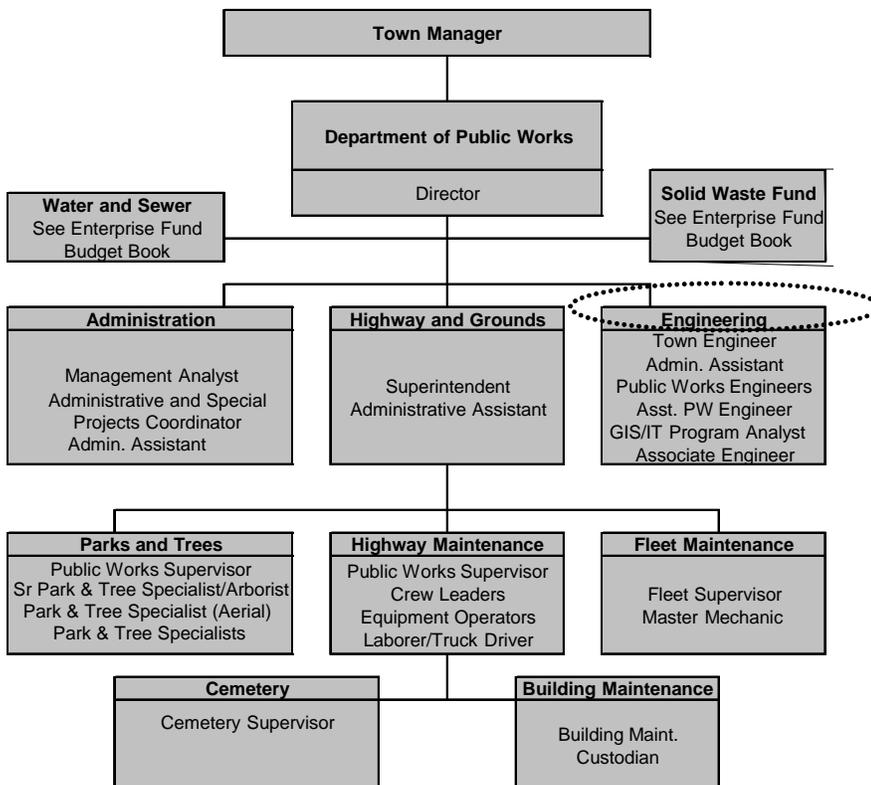
The mission of the Engineering Division is to provide comprehensive engineering and technical support and services to other Town Departments, Divisions and programs, as well as to the general public.

Budget Highlights:

- This budget represents a 2.5% decrease in operating cost from that of the FY13 budget.
- Major elements in Purchased Services are \$16,000 for groundwater and soil gas monitoring expense at the Landfill site (formerly included in the Solid Waste Fund budget) and \$23,850 for computer software maintenance and training related to the Geographic Information System (GIS).
- As a result of a review of the Town's GIS capabilities, the position of GIS Program Coordinator (MP-3) has been reclassified to that of GIS / IT Program Analyst (MP-2).
- The Engineering budget is supported in part by transfers from other capital appropriations.
- The Capital Outlay budget includes \$20,000 for traffic signal replacement, \$20,000 for federal/state mandated Street Sign Replacement Program, \$15,000 for NPDES Compliance, and \$20,000 for continued GIS application development.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 294,116	\$ 376,819	\$ 350,283	\$ 334,149
Other Funds	\$ 222,179	\$ 199,319	\$ 290,739	\$ 307,539
<b>Total Expenditures</b>	<b>\$ 516,295</b>	<b>\$ 576,138</b>	<b>\$ 641,022</b>	<b>\$ 641,688</b>



Description:

The Engineering Division is responsible for planning, engineering, design, permitting, and construction administration of much of the Town's infrastructure, including its roads, bridges, sidewalks, dams, culverts and drainage systems as well as designs and reviews of utility structures. The Division provides a wide range of technical assistance to other CPW divisions, and to other Town departments, residents, businesses, institutions, and contractors, as well as to state and federal agencies.

The Division maintains Town plans and records, and oversees the design, procurement, construction, and inspection of Town infrastructure improvements. The Town-wide Geographic Information System (GIS) is based in the Engineering Division.

**PUBLIC WORKS: Engineering**

**Item 17B**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 344,926	\$ 312,580	\$ 420,827	\$ 418,978	\$ 418,978
Purchased Services	29,788	38,846	44,200	44,140	44,140
Supplies	8,072	8,642	11,680	12,245	12,245
Other Charges	3,354	5,897	8,945	8,975	8,975
Capital Outlay	20,000	96,000	40,000	90,000	55,000
GIS Operations	90,155	88,374	95,370	82,350	82,350
GIS Capital Outlay	20,000	25,799	20,000	20,000	20,000
<b>Totals</b>	<b>\$ 516,295</b>	<b>\$ 576,138</b>	<b>\$ 641,022</b>	<b>\$ 676,688</b>	<b>\$ 641,688</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 350,283	54.64%	\$ 334,149	52.07%	-4.61%
Light Fund	3,576	0.56%	2,825	0.44%	-21.00%
Water Fund	69,727	10.88%	81,767	12.74%	17.27%
Sewer Fund	17,436	2.72%	20,947	3.26%	20.14%
Capital Projects	175,000	27.30%	175,000	27.27%	0.00%
Grant Funds	-	0.00%	2,000	0.31%	N/A
Road Repair Fund	25,000	3.90%	25,000	3.90%	0.00%
<b>Totals</b>	<b>\$ 641,022</b>	<b>100.00%</b>	<b>\$ 641,688</b>	<b>100.00%</b>	<b>0.10%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
I-2	GIS System	\$ 20,000	\$ 20,000	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000
J-2	Traffic Control Devices	20,000	20,000	-	20,000	10,000	10,000
J-7	Sustainable Drainage Improv.	-	-	25,000	25,000	25,000	25,000
J-8	NPDES Permit Compliance	-	15,000	10,000	10,000	10,000	10,000
J-10	Street Sign Replacement	20,000	20,000	20,000	20,000	20,000	20,000
	<b>Totals</b>	<b>\$ 60,000</b>	<b>\$ 75,000</b>	<b>\$ 105,000</b>	<b>\$ 95,000</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Engineer	1.00	\$ 94,460	1.00	\$ 94,460
	Public Works Engineer	2.00	153,250	2.00	154,309
	Asst. Public Works Engineer	1.00	70,385	1.00	67,410
	GIS / IT Program Analyst	1.00	71,520	1.00	56,500
	Associate Engineer	1.00	52,708	1.00	51,582
	Administrative Assistant	1.00	50,024	1.00	50,217
	Sub Total		<u>7.00 FTEs</u>	\$ 492,347	<u>7.00 FTEs</u>
5130	GIS Intern	0 hrs.	\$ -	200 hrs.	\$ 2,000
5191	Tuition Reimbursement	N/A	-	N/A	1,000
Total		<u>7.00 FTEs</u>	\$ <u>492,347</u>	<u>7.10 FTEs</u>	\$ <u>477,478</u>

<b>Program Implementation</b>
<p><u>Major projects anticipated for FY14 include:</u></p> <p>2013 Roads Program in-house design, bidding and construction management including drainage improvements within the Crescent/Nashoba neighborhood.</p> <p>2013 Sidewalk and ADA Compliance Program in-house design, bidding and construction management.</p> <p>Management of Townwide sign replacement program utilizing contracted and internal Highway forces.</p> <p>In-house design, coordination and construction oversight of the CPW internal project program including headwall repairs, stormwater Best Management Practice maintenance, and Autumn Lane drainage improvements.</p> <p>Construction-phase consultant management and coordination for the Main Street/Thoreau Street signalization improvements .</p> <p>Bidding, construction oversight and Hazard Mitigation Grant Program (HMGP) reporting for the culvert replacements at Westford Road and Fitchburg Turnpike. Both projects received 75% in federal funds through FEMA's HMGP program.</p> <p>Consultant management and technical oversight for the design phase of the Cambridge Turnpike Reconstruction Project.</p> <p>Consultant management and technical oversight for the ground survey and preliminary traffic design development for the Main Street – Phase III, Transportation Improvement Program (TIP) project.</p> <p>Annual reporting (Year 10) for the 2003 National Pollution Discharge Elimination System (NPDES) MS4 Permit and/or development of the Notice of Intent for the new 2012/2013 Merrimack Watershed NPDES MS4 permit.</p> <p>Implementation of the new GIS Strategic Plan to outline future projects, required infrastructure upgrades and capital outlay requests.</p>

**Public Work Programs****Program 1 - Engineering Operations:**

**Objective:** To ensure that Engineering services are appropriate, cost-effective, and of the highest quality.

**Performance Measures: What has been accomplished in the past year?**

Completed the in-house design, bidding and construction oversight for the 2012 Roads Program which included significant drainage collection system improvements within the Grant/Belknap/Elsinore neighborhood.

Completed the in-house design, bid and construction contract award for Junction Park rehabilitation project. The Division also obtained additional grant funding to cover 65% of the total construction cost for the project.

Developed a successful Hazard Mitigation Grant Program application for the Fitchburg Turnpike and Westford Road Culvert replacement projects. The projects included developing full design plans and obtaining the necessary environmental permits. The Town received approximately \$135,000 in HMGP program funds.

Managed onsite engineering services and construction activities for the reconstruction of the Monument Street stone retaining wall at Hutchins Farm. The project reached substantial completion by summer 2012, well ahead of schedule.

Completed the development, in-house design and construction oversight of Concord Public Works internal construction projects including: drainage collection system improvements on Brooks Street and Virginia Road, roadway washout repairs at Elm Street and Williams Road, and sidewalk rehabilitation on Bartlett Hill Road.

Completed the National Pollution Discharge Elimination System (NPDES) MS4 Permit Year 9 annual reporting to the Environmental Protection Agency. Major permit accomplishments within Year 9 included the completion of a targeted illicit dumping public outreach effort to dog owners, continued updating of the Town drainage GIS layer and continued use and refinement of the mobile GIS system for catch basin cleaning activities.

Developed scope and awarded contract to provide ground survey, base plan development and preliminary traffic design for the Main Street – Phase III, Transportation Improvement Program (TIP) project.

Provided technical oversight and project management for the development of a new GIS Strategic Plan to outline future projects, required infrastructure upgrades and capital outlay requests.

Completed a Town-wide sign inventory and condition assessment to develop a new GIS data layer and asset management tool. The data will also be used to prioritize replacements to meet federal retroreflectivity and dimensional requirements.

Developed the design, bid and contract award for the signalization improvements at the intersection of Main Street and Thoreau Street. Construction is anticipated to be completed in the Spring of 2013.

Completed the design consultant selection and began preliminary data collection, public outreach, and design efforts for the Cambridge Turnpike Reconstruction Project. The project's design is scheduled to extend through most of 2013, and construction is anticipated to begin in 2014.

Mission Statement:

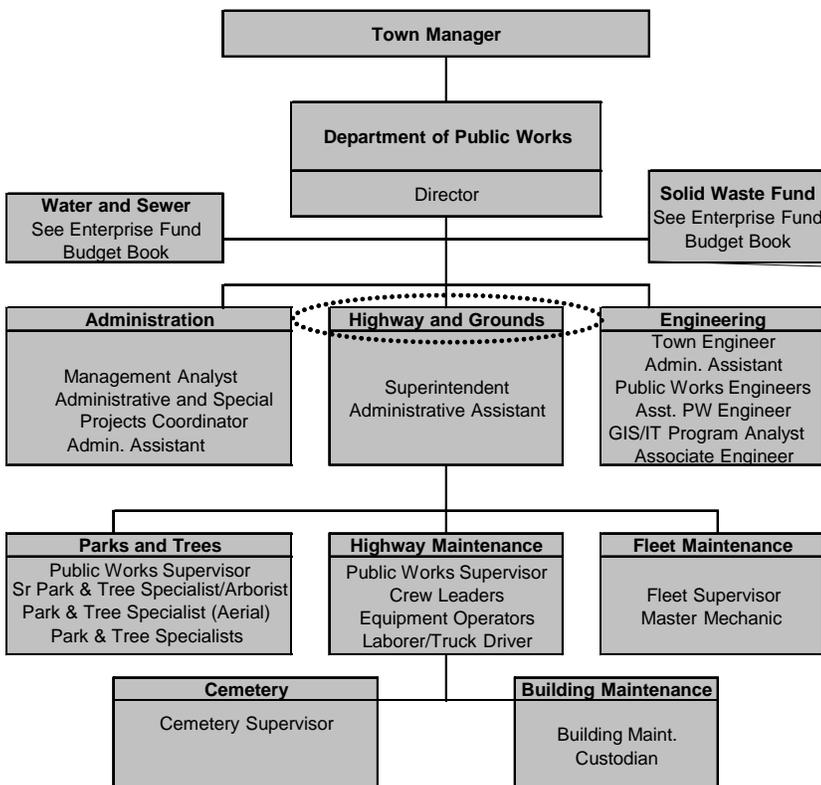
The mission of Highway Maintenance is to maintain and improve the Town’s public ways and storm water drainage system in order to protect the public way infrastructure and abutting environmental resources in an efficient, effective, and responsive manner.

Budget Highlights:

- This budget represents a 2.8% increase in operating cost from that of the FY13 budget.
- Increases in cost of fuel have caused a substantial increase in this budget item – partially offset by a modest reduction in crack sealing budget.
- Catch-basin cleaning will be handled in house representing significant savings over previous years.
- Budget support is provided by the Water & Sewer Funds for fleet maintenance and trenching activities (\$21,763) and by the Solid Waste Fund for Drop-Off Day assistance and for partial funding of Composting Site expenses (\$5,000).
- Capital Outlay includes \$10,000 for guardrail replacement, and \$5,000 for small equipment.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 1,100,272	\$ 1,182,410	\$ 1,193,768	\$ 1,226,813
Other Funds	\$ 32,558	\$ 25,689	\$ 26,516	\$ 26,763
<b>Total Expenditures</b>	<b>\$ 1,132,830</b>	<b>\$ 1,208,099</b>	<b>\$ 1,220,284</b>	<b>\$ 1,253,576</b>



Description:

The Highway Maintenance Program includes all public ways and associated infrastructure—Concord’s streets, curbing, shoulders, sidewalks, guardrails, signs, culverts, outfalls, manholes, catch basins, and street drains. The Program funds the material and equipment repair costs associated with street and sidewalk sweeping, roadside mowing, storm drain and line cleaning, brush clearance, and litter control, along with related support activities including Town celebrations, road races, parades, and elections.

**PUBLIC WORKS: Highway Maintenance**

**Item 17C**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 780,843	\$ 849,233	\$ 854,154	\$ 871,392	\$ 871,392
Purchased Services	84,363	72,462	99,130	113,303	109,303
Supplies	249,190	226,265	246,600	255,221	254,181
Other Charges	7,618	3,123	5,400	3,700	3,700
Capital Outlay	10,816	57,015	15,000	27,500	15,000
Totals	\$ 1,132,830	\$ 1,208,099	\$ 1,220,284	\$ 1,271,116	\$ 1,253,576

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 1,193,768	97.83%	\$ 1,226,813	97.87%	2.77%
Water Fund	17,192	1.41%	17,389	1.39%	1.15%
Sewer Fund	4,324	0.35%	4,374	0.35%	1.16%
Cemetery	-		-		
Solid Waste Fund	5,000	0.41%	5,000	0.40%	0.00%
Totals	\$ 1,220,284	100.00%	\$ 1,253,576	100.00%	2.73%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
J-3	Guardrail Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000
J-4	Small Equipment	5,000	5,000	5,000	5,000	5,000	5,000
	Totals	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000

**PUBLIC WORKS: Highway Maintenance**

**Item 17C**

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Highway & Grounds Superintendent	1.00	\$ 88,158	1.00	\$ 88,158
	Administrative Assistant	1.00	56,184	1.00	56,627
	Public Works Supervisor	1.00	78,976	1.00	80,075
	Fleet Supervisor	1.00	68,799	1.00	69,761
	Crew Leader	2.00	127,841	2.00	128,622
	Master Mechanic	1.00	58,059	1.00	58,464
	Equipment Operator	6.00	310,700	6.00	315,917
	Laborer/Truck Driver	1.00	44,648	1.00	45,749
	Sub Total	<u>14.00 FTEs</u>	\$ 833,365	<u>14.00 FTEs</u>	\$ 843,373
	Less: Snow Reimbursement	-2500 hrs.	\$ (66,930)	-2500 hrs.	\$ (69,700)
	Sub Total	<u>12.80 FTEs</u>	\$ 766,435	<u>12.80 FTEs</u>	\$ 773,673
5120	Temporary / Seasonal	0 hrs.	\$ -	800 hrs.	\$ 10,000
5130	Overtime - Highway Staff	1420 hrs.	\$ 58,576	1420 hrs.	\$ 58,576
	Overtime - Compost Site	300 hrs.	12,377	300 hrs.	12,377
5131	Overtime - Police	394 hrs.	16,766	400 hrs.	16,766
	Total	<u>12.80 FTEs</u>	\$ 854,154	<u>13.19 FTEs</u>	\$ 871,392

**Program Implementation**

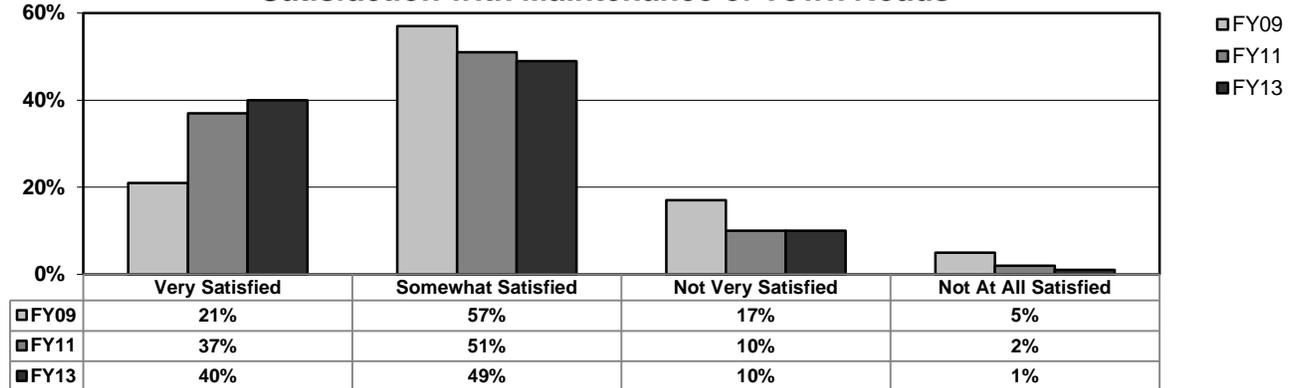
- Under the direction of the Highway & Grounds Superintendent, highway crews and contractors maintain approximately 107 miles of Town roads and 59 miles of Town sidewalks as well as the Town's stormwater system consisting of approximately 3,200 catch basins, 165 culverts, 400 outfalls, 1,250 drainage manholes, 3 dams and over 58 miles of drain lines.
- Crack sealing is a key element for controlling the deterioration of street surfaces and continues to be part of the Highway budget with oversight by the Engineering Division. Because of the improved condition of Town roads along with budget constraints, the amount requested for crack sealing continues to be reduced. Future costs for fuel continue to be volatile with budget estimates remaining uncertain for this category.
- This Highway Maintenance Program also funds the maintenance of Concord's stormwater system to protect the public way infrastructure and the environment. Associated tasks include street sweeping, catch-basin and drain-line cleaning, and minor culvert and outfall repair/cleaning. Catch-basin cleaning will continue to be accomplished by highway staff utilizing equipment purchased in FY12; this service was previously provided by an outside contractor. However, contracted disposal costs for catch basin material continue to be uncertain causing possible pressure on this and future budgets.
- The budget includes \$82,166 for vehicle and equipment maintenance and supplies, \$36,750 for bituminous concrete material for road and sidewalk repairs, \$8,960 for repair and replacement of street and traffic signs, and \$20,000 for food and supplies for the Massachusetts Correctional Institute (Concord) crew in exchange for their work performing important roadside, equipment, and site maintenance duties.

**Public Work Programs**

**Program 1 – Highway Maintenance:**

**Objective:** To maintain satisfaction at or above the 75% level.

**Satisfaction with Maintenance of Town Roads**



**Discussion:** Citizen Surveys were conducted during the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13). In the past four years, respondents have become more satisfied with the maintenance of Town roads.

**Performance Measure 2: Response time for selected activities**

	<b>Industry Standards*</b>	<b>Concord 2012</b>
Response time – general maintenance	2 weeks	2 (+/-) days
Response time – potholes	24 hrs	Same day
Catch basins rebuilt per shift (3 persons per shift)	0.6 – 1	1
Response time – drainage emergency	24 hrs	Immediate

\*Municipal Benchmarks by David N. Ammons, 2<sup>nd</sup> ed., Sage Publications, 2001. Tables 29.5, 29.7, 29.8.

Mission Statement:

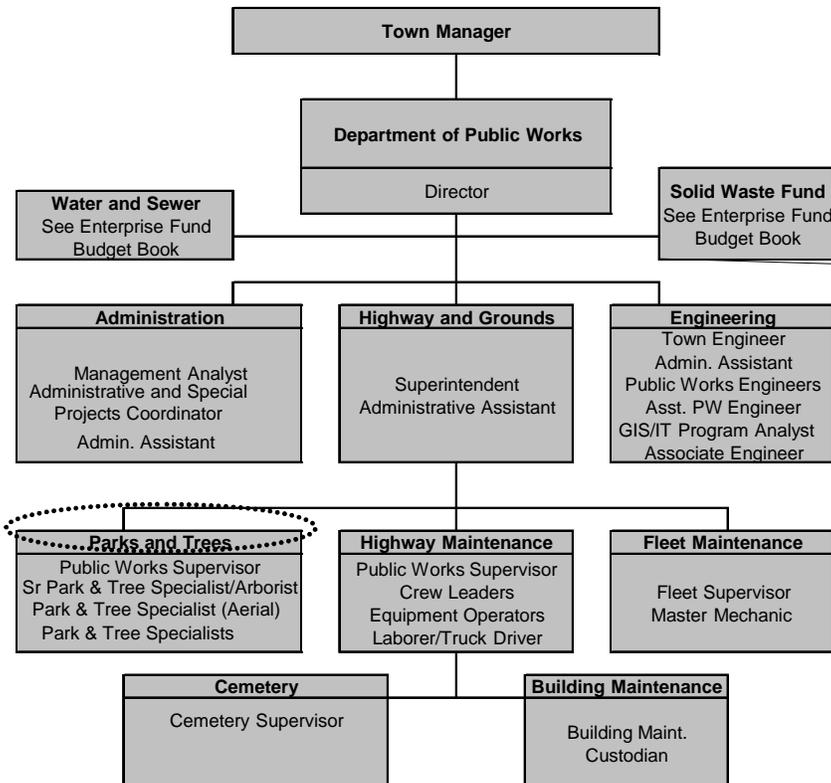
The mission of Parks and Trees is to preserve and enhance Concord's active and passive recreation areas, including its parks, park trees, athletic fields, municipal grounds, and Concord's streetscape of public shade trees and traffic islands.

Budget Highlights:

- This budget represents a 0.2% increase in operating cost over that of the FY13 budget.
- The FY14 budget decreases the hours of the summer crew from 1,920 to 1,150 hours and maintains the staffing level of the skilled temporary seasonal laborers.
- The Light Fund is providing funding (\$7,225) for services associated with tree maintenance around power lines.
- A private sports organization, Friends of Concord Fields (FOCF), provides \$50,000 to cover costs associated with the multi-purpose turf fields. Concord-Carlisle Youth Baseball will provide \$7,700 for maintenance of the Ripley Field baseball facility.
- Maintenance of other playing fields is partially supported by \$30,000 in allocations from the Recreation Fund and the School budget.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 543,735	\$ 613,385	\$ 600,543	\$ 641,721
Other Funds	\$ 35,310	\$ 37,225	\$ 94,925	\$ 94,925
<b>Total Expenditures</b>	<b>\$ 579,045</b>	<b>\$ 650,610</b>	<b>\$ 695,468</b>	<b>\$ 736,646</b>



Description:

The Parks and Trees Division provides for the preservation and maintenance of nearly 50 acres of active recreation areas, which include:

- Two playgrounds (Emerson and Rideout);
- Various school fields including Sanborn upper and lower fields;
- Four other playing fields (Ripley School, South Meadow, Cousins, and Cushing soccer fields);
- Ten tennis courts, four basketball courts, and three play equipment locations;
- Two multi-use artificial turf playing fields at CCHS as well as JV field at this location.

In addition, Parks and Trees:

- Maintains passive recreation areas, 5 traffic islands (16 are maintained by volunteers), and 2 outdoor skating rinks as weather permits;
- Landscapes municipal buildings (Town House, 141, 133, 135 Keyes Road) and cares for public shade and park trees.

**PUBLIC WORKS: Parks & Trees**

**Item 17D**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 421,856	\$ 459,569	\$ 516,998	\$ 516,365	\$ 516,365
Purchased Services	21,913	21,716	24,905	23,358	23,358
Supplies	95,300	102,297	123,955	128,213	128,213
Other Charges	7,914	2,784	4,610	3,710	3,710
Capital Outlay	32,061	64,244	25,000	132,500	65,000
Totals	\$ 579,045	\$ 650,610	\$ 695,468	\$ 804,146	\$ 736,646

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 600,543	86.35%	\$ 641,721	87.11%	6.86%
Light Fund	7,225	1.04%	7,225	0.98%	0.00%
Recreation Fund	15,000	2.16%	15,000	2.04%	0.00%
School Department	15,000	2.16%	15,000	2.04%	0.00%
C&C Youth Baseball	7,700	1.11%	7,700	1.05%	0.00%
Friends of Concord Fields - (Gift)	50,000	7.19%	50,000	6.79%	0.00%
Totals	\$ 695,468	100.00%	\$ 736,646	100.00%	5.92%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
K-1	Public Shade Trees	20,000	20,000	20,000	20,000	20,000	25,000
K-2	Turf Improvement	-	40,000	39,500	15,000	15,000	52,500
K-3	Small Equipment	5,000	5,000	5,000	5,000	5,000	5,000
	Totals	\$ 25,000	\$ 65,000	\$ 64,500	\$ 40,000	\$ 40,000	\$ 82,500

**PUBLIC WORKS: Parks & Trees**

**Item 17D**

**Personnel Services Summary**

		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Public Works Supervisor	1.00	\$ 80,388	1.00	\$ 80,430
	Senior Park and Tree Specialist	1.00	\$ 58,223	1.00	\$ 58,464
	Park and Tree Specialist (Aerial)	1.00	\$ 56,566	1.00	\$ 57,358
	Park and Tree Specialist	5.00	\$ 258,567	5.00	\$ 262,297
	Sub Total	<u>8.00 FTEs</u>	\$ 453,744	<u>8.00 FTEs</u>	\$ 458,549
	Less: Snow Reimbursement	-700 hrs.	\$ (18,479)	-700 hrs.	\$ (19,217)
	Sub Total	<u>7.66 FTEs</u>	\$ 435,265	<u>7.66 FTEs</u>	\$ 439,332
5120	Temporary (Summer Crew)	1920 hrs.	19,200	1150 hrs.	11,500
	Temporary (Seasonal Help)	1760 hrs.	26,400	1760 hrs.	26,400
	Temporary (Ripley)	313 hrs.	4,700	770 hrs.	7,700
	Overtime	600 hrs.	24,450	600 hrs.	24,450
	Overtime (Playing Fields)	70 hrs.	2,851	70 hrs.	2,851
	5131	Police Overtime	100 hrs.	4,132	100 hrs.
	Sub Total	<u>1.91 FTEs</u>	\$ 81,733	<u>1.76 FTEs</u>	\$ 77,033
	Total	<u>9.58 FTEs</u>	\$ 516,998	<u>9.43 FTEs</u>	\$ 516,365

**Program Implementation**

- Parks:** Recreation area management includes: mowing; aerating; over-seeding; fertilizing; irrigating, and maintaining irrigation systems; providing for the control of weeds and insects as necessary; removing litter and leaves; leveling, grading, and marking fields; repairing damaged and vandalized fences; caring for shrubs and trees; supporting civic activities, including Patriot's Day, Picnic in the Park, and the West Concord Family Festival; and constructing and maintaining two outdoor ice-skating rinks as weather permits. Staff coordinates field maintenance work with the Town's Recreation Director.
- Trees:** Public shade trees are maintained throughout the year. This activity includes planting, trimming, repairing storm and vandalism damage, and removing trees and stumps, as well as caring for and watering newly planted trees, shrubs, and flowers. In addition, debris is cleared after storms. Trees are removed under the direction of the Tree Warden, involving public tree hearings as warranted. The Light Fund shares in the cost of trimming and removal of trees that impinge on electric lines.
- The salary of one Grounds Specialist is partially funded by \$30,000 in allocations from the Recreation Fund and the School budget in order to maintain School fields used both for school and general recreation purposes. The FY14 budget also includes two long-term seasonal employees and four summer employees to support maintenance of the ball fields and public spaces, the business areas of West Concord and Concord Center as well as additional maintenance for Willard and Alcott recreation fields. Funding of \$57,700 is provided by local sports organizations to fund one full-time position for maintenance duties at the multi-use fields at the high school and at Ripley Field as well as for work by others.
- Prices for fertilizer and other groundskeeping supplies are subject to unplanned price fluctuations while the cost of fuel continues to go up, negatively affecting the Park and Tree budget.
- The FY14 Parks and Trees Capital Outlay budget includes \$20,000 for the replacement of public shade trees and \$5,000 for small equipment as well as \$40,000 for upgrading specified baseball infields.

**Public Work Programs**

**Program 1 – Parks and Trees:**

**Objective:** To ensure that Parks and Trees services are appropriate, cost-effective, and of the highest quality.

**Performance Measure 1: Major activities in FY12**

Specific major objectives accomplished for 2012 include:

- Raking, dragging and marking of 12 ballfields weekly for 26 weeks.
- Fertilizing, seeding, aerating, and liming (as needed) 35 acres of athletic fields and 10 acres of parks and Town building lawns.
- Removing and assisting in the replacement of playground equipment at Rideout playground.
- Continuing to maintain and operate six irrigation systems
- Inspecting and maintaining playground equipment, 10 tennis courts, and four basketball courts.
- Planting over 90 public shade trees and park trees.
- Removing more than 125 public shade trees/park trees and pruning more than 40.
- Providing for the daily maintenance of the multi-use fields and bathroom facilities.

**Performance Measure 2: Response time for selected activities**

	<b>Industry Standards*</b>	<b>Concord 2011</b>
Response time – tree emergency	24 hrs	2 hrs
Response time – routine citizen requests	7 days	3 days
Mowing frequency during growing season – parks	weekly	weekly
Acres mowed or maintained per work hour	1.2 acres	1.2 acres

\*Municipal Benchmarks by David N. Ammons, 2<sup>nd</sup> ed., Sage Publications, 2001. Tables 19.13, 19.14.

Mission Statement:

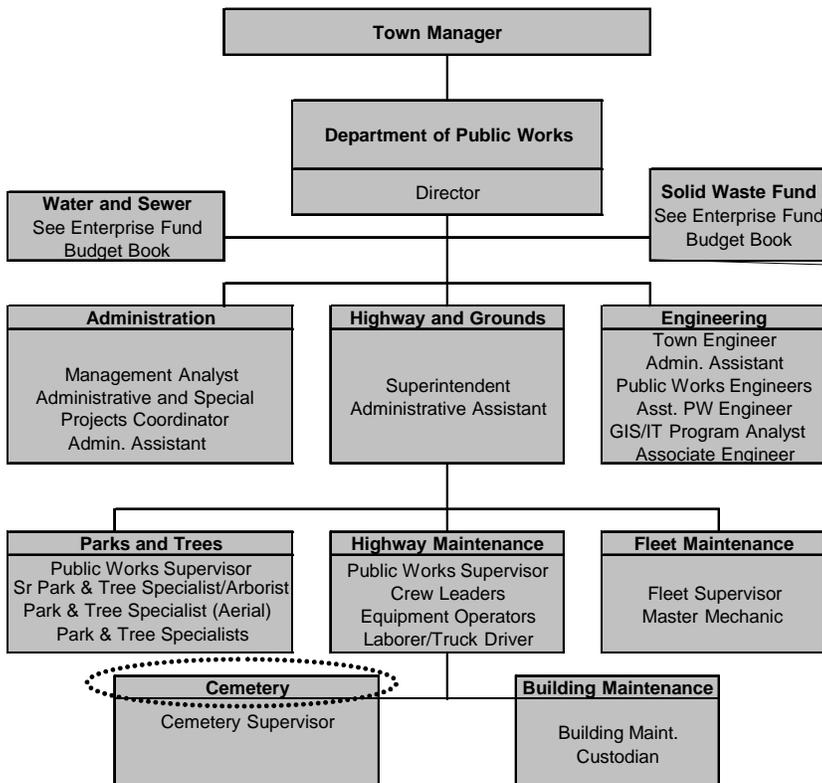
The mission of the Cemetery Division is to operate, maintain, and preserve Concord's four cemeteries and the Melvin Memorial in a respectful and cost-effective manner.

Budget Highlights:

- This budget represents a 1.1% decrease in operating cost from that of the FY13 budget.
- This decrease is due to elimination of a full-time Cemetery Specialist position which has been vacant for several years and a full-time Laborer/Truck Driver position. Temporary status labor has been used to maintain full Cemetery services. An additional 240 temporary status hours are proposed in FY14 to help compensate for the vacancies, and for the second year, contracted services will be utilized for mowing and fall/spring cleanup.
- The General Fund covers 35% of total operating cost, while the Cemetery Fund covers the remaining 65% along with 100% of capital costs.
- Capital Outlay, funded entirely by the Cemetery Fund, consists of \$10,000 for the continuing grave marker preservation project and \$30,000 for Cemetery master plan improvements.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 57,766	\$ 69,035	\$ 60,765	\$ 60,070
Other Funds	\$ 133,835	\$ 116,088	\$ 142,853	\$ 151,564
<b>Total Expenditures</b>	<b>\$ 191,601</b>	<b>\$ 185,123</b>	<b>\$ 203,618</b>	<b>\$ 211,634</b>



Description:

The Cemetery Program provides for the operation, maintenance and preservation of Sleepy Hollow Cemetery and The Knoll at Sleepy Hollow, as well as the two ancient burial grounds at the Mill Dam— Old Hill Burying Ground and South Burial Ground. Cemetery maintenance, preservation and support services include showing and selling burial lots; groundskeeping including mowing, caring for turf and trees, walls, walks and roadways; readying grounds for Memorial Day and Veterans Day events; arranging for interments; preserving and protecting grave markers, including the Melvin Memorial; and assisting the general public and visitors. Due to their history and special character, Concord's cemeteries attract many tourists as well as residents.

**PUBLIC WORKS: Cemetery**

**Item 17E**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 140,581	\$ 126,853	\$ 140,018	\$ 94,653	\$ 94,653
Purchased Services	11,806	21,471	14,410	61,008	61,008
Supplies	11,924	11,325	16,640	13,398	13,398
Other Charges	739	569	2,550	2,575	2,575
Capital Outlay	26,551	24,905	30,000	40,000	40,000
Totals	\$ 191,601	\$ 185,123	\$ 203,618	\$ 211,634	\$ 211,634

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 60,765	29.84%	\$ 60,070	28.38%	-1.14%
Cemetery Fund	142,853	70.16%	151,564	71.62%	6.10%
Totals	\$ 203,618	100.00%	\$ 211,634	100.00%	3.94%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
N/A	Cemetery Improvements	\$ 30,000	\$ 40,000		To be determined... (Funded from the Cemetery Fund)		
	Totals	\$ 30,000	\$ 40,000	N/A	N/A	N/A	N/A

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	Amount	# of Positions	\$ Amount
5111	Cemetery Supervisor	1.00	\$ 67,937	1.00	\$ 68,737
	Laborer/Truck Driver	1.00	43,649	0.00	-
	Cemetery Specialist	0.00	-	0.00	-
	Sub Total	<u>2.00 FTEs</u>	\$ 111,586	<u>1.00 FTEs</u>	\$ 68,737
	Less: Snow Removal	-400 hrs.	(9,953)	-300 hrs.	(9,876)
	Sub Total	<u>1.81 FTEs</u>	\$ 101,633	<u>0.86 FTEs</u>	\$ 58,861
5120	Temporary Employee	1040 hrs.	\$ 15,600	1280 hrs.	\$ 19,200
5130	Overtime	600 hrs.	22,785	336 hrs.	16,592
	Total	<u>2.31 FTEs</u>	\$ 140,018	<u>1.47 FTEs</u>	\$ 94,653

**Program Implementation**

Cemetery maintenance and support functions are performed 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 specific fund-raising activities and promotions.

The Cemetery Fund 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. There are constraints on raising additional revenue since the Town's cemetery rates fall in the upper bracket of comparable nearby communities. In view of a projected decline in the Cemetery Fund balance, all options for minimizing costs continue to be investigated.

The FY14 budget plan includes the cost of maintaining cemetery grounds, grave marker preservation and providing services during interments. Approximately 55% of the operating budget (excluding capital expenditures) is for personnel expenses. A decrease in personnel services is budgeted due to the substitution of a part-time seasonal worker for the full-time cemetery specialist position and the provisional elimination of a laborer/truck driver position. The FY14 budget is the second year in which contracted services for mowing and fall/spring cleanup have been utilized; these are funded with the savings from the elimination of these positions. The cost of preservation and protection of the Melvin Memorial is paid from dedicated gift monies.

The Capital Outlay budget includes (1) \$10,000 for continuation of the grave marker restoration project based on the comprehensive 1999 monument preservation plan (FY14 will be the eighth year at the Old Hill Burying Ground), and (2) \$30,000 for Cemetery Master Plan improvements including tree pruning and removal work, road repair and resurfacing, wall, walk and culvert repairs, building maintenance, handicap accessibility improvements, and development of an electronic database for Cemetery burial records.

The Cemetery office and maintenance operations are now in their third year of operation after their relocation from lower Sleepy Hollow to the Knoll at Sleepy Hollow.

**Public Work Programs**

**Program 1 – Cemetery Operations:**

**Objective:** To ensure that Cemetery services are appropriate, cost-effective, and of the highest quality.

Cemetery Fund Revenues are expected to remain nearly level in FY14 and are budgeted approximately the same in FY13 while regular budgeted expenses continue to rise. Budgeted capital costs for FY14 have been returned to an annual level of \$ 40,000. To assist in maintaining the fund balance levels, temporary status labor is being utilized in place of two full-time positions, and mowing and spring/fall cleanup services have been contracted to an outside vendor. The Cemetery Fund balance at the end of FY12 stands at \$316,056.

**Cemetery Revolving Fund Detail**

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Estimate
<b>Cemetery Fund Revenues</b>				
Interment fees & other	\$51,888	\$63,389	\$66,500	\$65,800
Interest, Perpetual Care Fund	41,415	39,000	45,000	50,000
Lot sales plus interest	37,306	43,100	41,500	41,500
Capital gains distribution (from trust funds)	0	0	0	0
Total Revenue	<u>\$130,609</u>	<u>\$145,489</u>	<u>\$153,000</u>	<u>\$157,300</u>
<b>Cemetery Fund Expenses</b>				
Operations	\$107,284	\$103,884	\$112,853	\$111,564
Capital	26,551	12,205	30,000	40,000
Cemetery Dept. Subtotal	\$133,836	\$116,089	\$142,853	\$151,564
Town Clerk Transfer	3,000	3,000	3,000	3,000
Highway Department Transfer	7,539	0	0	0
Total Cemetery Expenses	<u>\$144,375</u>	<u>\$119,089</u>	<u>\$145,853</u>	<u>\$154,564</u>
<b>Net For Year</b>	<b>-\$13,766</b>	<b>+\$24,600</b>	<b>+\$ 7,147</b>	<b>+\$ 2,736</b>
<b>Cemetery Fund Balance at Fiscal Year-End</b>	<u><b>\$289,656</b></u>	<u><b>\$316,056</b></u>	<u><b>\$323,203</b></u>	<u><b>\$325,939</b></u>

Snow & Ice Mission Statement:

The purpose of this funding is to provide for the costs of maintaining the Town's streets, sidewalks, and parking areas during winter storm periods in a condition that allows for safe and convenient vehicular and pedestrian use by the general public, commerce, and emergency services.

Budget Highlights:

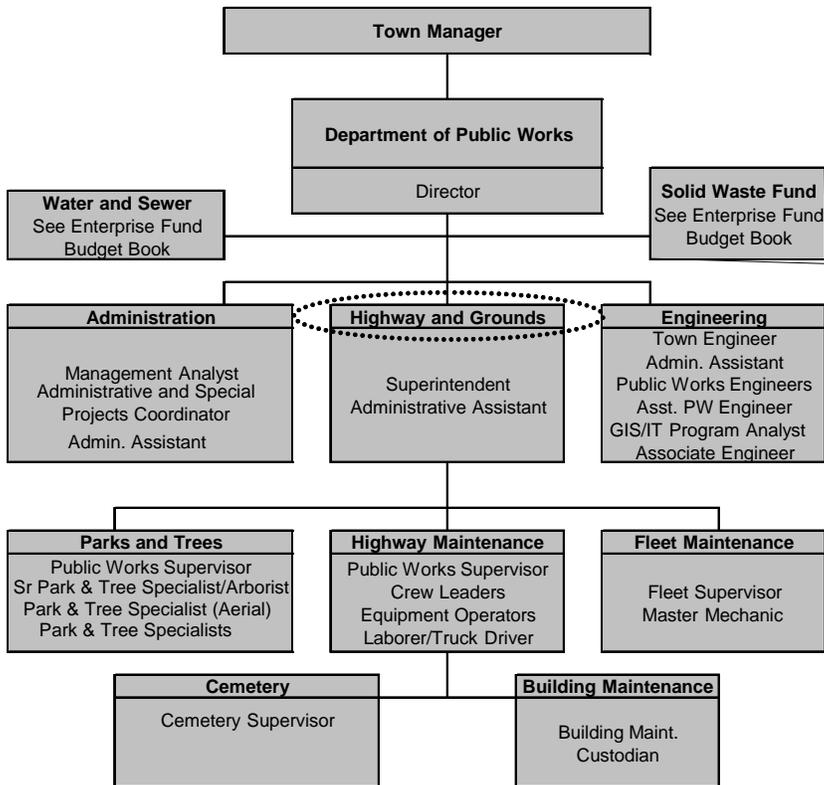
- This budget represents a 2.9% increase in operating cost over that of the FY13 budget.
- An appropriation based on a 10-year average of actual net winter maintenance expenditures would be \$570,000. However, due to budget constraints, \$540,000 is being recommended.
- Winter maintenance expenditures, particularly personal services, contract plowing, fuel costs, salt and sand supplies, are highly variable depending on weather conditions.
- Road salt is now obtained through the State contract with all area Towns now participating. State contract prices continue to be stable. Current estimates are 18% below the 2010 price. Salt accounts for roughly 35% of the winter maintenance budget

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 652,838	\$ 291,685	\$ 525,000	\$ 540,000
Other Funds	\$ 69,179	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 722,017</b>	<b>\$ 291,685</b>	<b>\$ 525,000</b>	<b>\$ 540,000</b>

Description:

- The Snow and Ice Removal Program funds the cost of snow and ice control and removal on public roads, sidewalks, and parking areas, as well as on certain private roads.
- The Program plan is based on a Town crew of 32 drivers and support personnel and 22 contract drivers and vehicles.
- Besides plowing, salting/brining and sanding, activities also include hauling snow, shoveling at targeted locations, clearing catch basins, and maintaining equipment and support vehicles.
- If there are more snow and ice events during the winter season than expected, and this budget goes into deficit, the balance must be raised in the next year's tax levy.
- Refer to Item 103 for a more detailed discussion of how a snow account deficit is handled.



**PUBLIC WORKS: Snow & Ice Removal**

**Item 18**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Snow and Ice Removal	\$ 652,838	\$ 291,685	\$ 525,000	\$ 570,000	\$ 540,000
Totals	\$ 652,838	\$ 291,685	\$ 525,000	\$ 570,000	\$ 540,000

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 525,000	100.00%	\$ 540,000	100.00%	2.86%
Totals	\$ 525,000	100.00%	\$ 540,000	100.00%	2.86%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PUBLIC WORKS: Snow & Ice Removal**

**Item 18**

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Highway Staff	2500 hrs.	\$ 66,930	2500 hrs.	\$ 69,700
	Park/Tree Staff	700 hrs.	18,479	700 hrs.	19,217
	Cemetery Staff	400 hrs.	9,953	300 hrs.	9,876
	Water/Sewer Staff	200 hrs.	5,410	200 hrs.	5,410
	Sub Total	<u>1.82 FTEs</u>	\$ 100,772	<u>1.77 FTEs</u>	\$ 104,203
5130	Overtime - Highway Staff	2400 hrs.	96,380	2400 hrs.	100,368
	Overtime - Park/Tree Staff	600 hrs.	23,759	600 hrs.	24,708
	Overtime - Cemetery Staff	250 hrs.	9,331	250 hrs.	12,345
	Overtime - Water/Sewer Staff	600 hrs.	24,336	600 hrs.	24,336
	Sub Total	<u>0.00 FTEs</u>	\$ 153,806	<u>0.00 FTEs</u>	\$ 161,757
5131	Overtime - Police	40 hrs.	\$ 1,600	40 hrs.	\$ 1,600
	Total	<u>1.82 FTEs</u>	\$ 256,178	<u>1.77 FTEs</u>	\$ 267,560

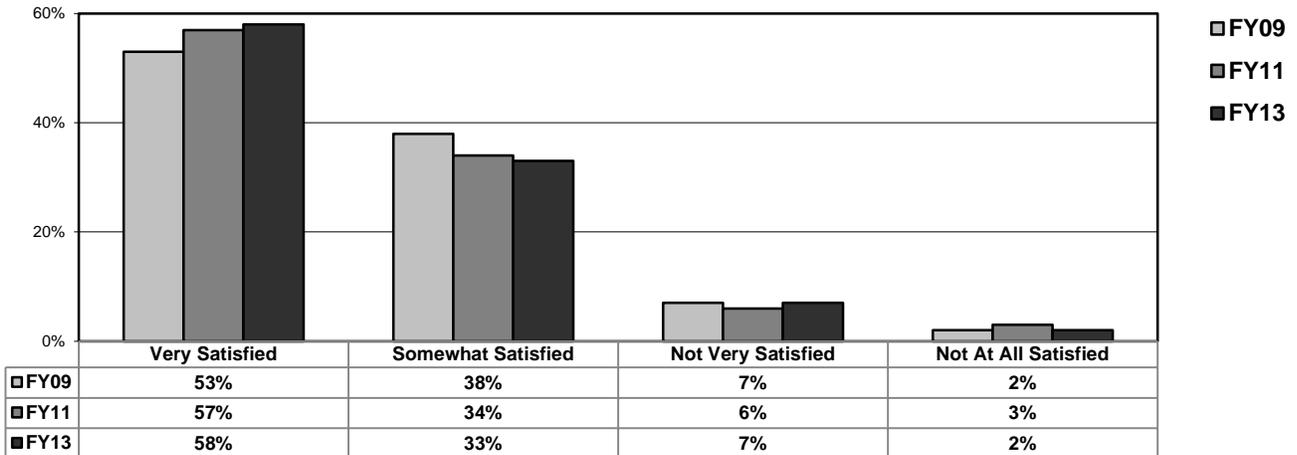
Program Implementation
<p><b>Snow Plowing:</b> The Town is divided into 15 plowing routes, each utilizing 2 to 3 vehicles depending on route length and vehicular loads. Each route uses a combination of Town vehicles and private contractors working together to plow the route. In addition, there are four sidewalk-plowing routes; each covered by a Town-owned sidewalk plow. All four of these sidewalk machines can also be equipped with snow blowers. Town parking lots are also plowed during and after each storm event.</p> <p><b>Salt/Sanding:</b> Concord Public Works follows a restricted salt policy to keep Town roads as safe as possible without the overuse of chemicals. This is done by: a) using straight salt only for storm pre-treatment on Concord's main roads; b) using calibrated dispensing equipment that controls application amounts according to vehicle speed and weather conditions; c) using under-vehicle plows attached to sanding trucks for more efficient salt use; d) treating road salt in colder temperatures with liquid calcium chloride (15% strength) so that salt works more efficiently and fewer applications are needed; and, e) using pavement temperature monitoring equipment and real-time weather information to optimize treatments. Salt brine manufactured by Town staff will continue to be used on targeted main streets and sidewalks in Town centers for identified storm situations, saving overtime hours expended for salt application. There are ten sander routes staffed by Town forces with one contractor available for emergencies. In addition, two sidewalk vehicles, one equipped for salt brine, are utilized for the sanding of sidewalks. The cost of salt was reduced by 9% per ton in FY12 by joining with the State in a five-year purchase agreement for salt. Nominal increases in unit pricing are expected in future years.</p> <p><b>Snow Removal:</b> Snow is removed from Concord's three business areas and hauled to the Town's Composting Site and to an area adjacent to the West Concord MCI facility. Most of these removals are now done with Town forces. For efficiency and safety purposes and to minimize traffic and negative impacts on commerce, 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.</p>

**Public Work Programs**

**Program 1 – Snow & Ice Removal:**

**Objective:** To ensure that the Town’s roads, sidewalks, and parking areas are properly plowed.

**Satisfaction with Town’s Snow Plowing and Winter Maintenance**



**Discussion:** Citizen Surveys were conducted in the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13). Respondents were generally satisfied with the Town’s snow plowing and winter maintenance.

**Performance Measure 2: Winter Maintenance Activity Hours**

A Comparison of Winter Maintenance Activity Hours					
	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Budgeted	2013-2014 Proposed
Regular and Overtime Hours	6,556	10,459	3,315	7,650	7,550

Mission Statement:

The purpose of this funding is to provide for the cost of illuminating public streets for safe travel by vehicular traffic, potentially hazardous spot locations along public roadways, and commercial area sidewalks within the public way.

Budget Highlights:

- This budget represents a 5.8% increase in operating cost from that of the FY13 budget.
- Over the past several years, the number of street lights was reduced from 1,636 in FY03 to 867 at the end of FY10, but was increased again thereafter to the present level of 1,402 as a result of public demand for better lighting in some areas. No significant additions or removals of fixtures are planned for FY14.
- Down-sizing of existing fixtures has continued, resulting in further energy savings.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 49,681	\$ 64,321	\$ 64,624	\$ 68,463
Other Funds	\$ 540	\$ 540	\$ 576	\$ 537
<b>Total Expenditures</b>	<b>\$ 50,221</b>	<b>\$ 64,861</b>	<b>\$ 65,200</b>	<b>\$ 69,000</b>

Description:

The proposed program provides for the operation and maintenance of the streetlights that will be in service in FY14. This account also provides funding for decorative lighting on poles and trees during the holiday season between Thanksgiving and New Year's Day, flag lighting for nighttime display, and lighting for passenger loading at the Depot. Restoration of many of the streetlight fixtures that had previously been removed will increase the estimated annual electricity consumption in FY14 to approximately 478,200 kWh from a low of 334,900 kWh in FY11.

The Town's street lighting is provided and maintained by the Concord Municipal Light Plant, a department of the Town Government. A Trust Fund pays for the cost of lighting the flagpole in Monument Square; all other lighting costs are paid by the Town's General Fund.

The Town's policy is to provide the minimum amount of street lighting necessary to accomplish program objectives in an equitable manner throughout the Town, consistent with public safety, energy conservation, cost effectiveness, and aesthetic appropriateness. The majority of mercury vapor and sodium fixtures have been replaced with more energy-efficient fixtures, allowing for the maintenance of safe and appropriately illuminated streets. Down-sizing of fixtures will continue in FY14 with further energy savings expected.

Street lighting costs to the Town by the Concord Municipal Light Plant are calculated in accordance with the provisions of Massachusetts General Laws, Chapter 164, § 58. All expenses of the Light Plant for a calendar year are divided by the total kilowatt-hours sold for the same calendar year to determine the price per kilowatt-hour for the next calendar year. The Light Plant estimates that the street light rate, including a 1.5% surcharge for undergrounding, will be 15.15 cents per kWh for the period July-December and 13.79 cents per kWh for the period January-June for an annual average in FY14 of 14.43 cents per kWh. The decrease in cost is due to the advantageous terms of a new supply contract.

Streetlight charges for FY14 are estimated as follows:

July-December 2013	224,750 kWh	(47%)	@ \$0.1515	= \$34,045
January-June 2014	<u>253,450 kWh</u>	(53%)	@ \$0.1379	= <u>\$34,955</u>
<b>Total</b>	<b>478,200 kWh</b>			<b>\$69,000</b>

**PUBLIC WORKS: Street Lighting**

**Item 19**

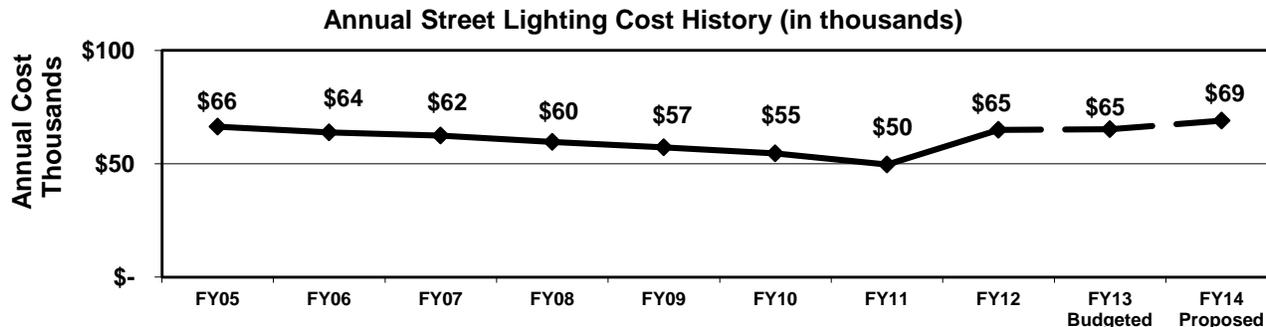
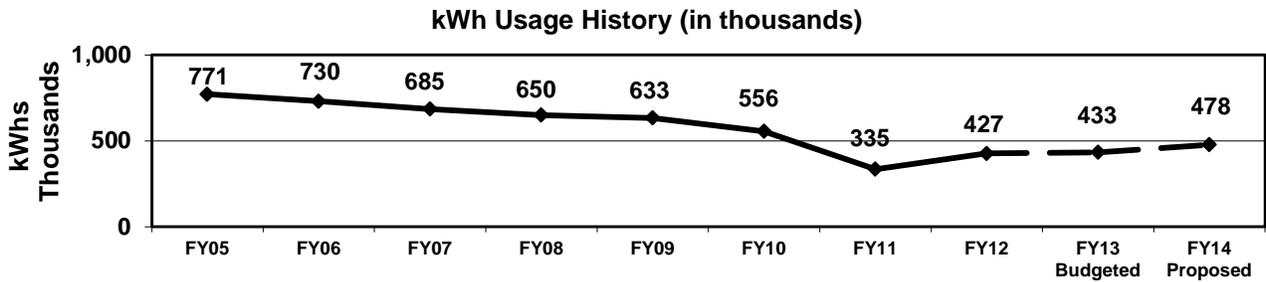
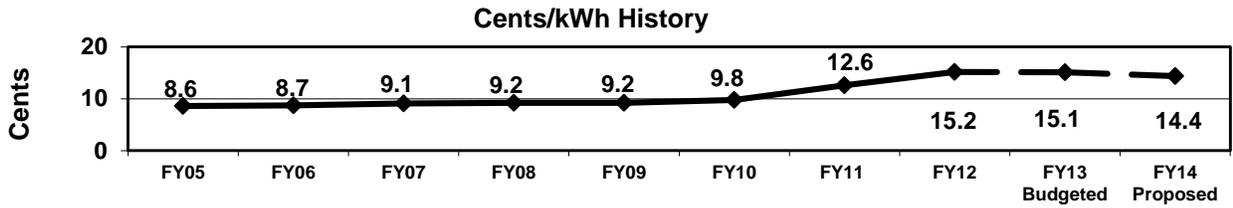
**Expenditure Detail**

	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	50,221	64,861	65,200	69,000	69,000
<b>Totals</b>	<b>\$ 50,221</b>	<b>\$ 64,861</b>	<b>\$ 65,200</b>	<b>\$ 69,000</b>	<b>\$ 69,000</b>

**Funding Plan**

	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 64,624	99.12%	\$ 68,463	99.22%	5.94%
Town Trust Fund	576	0.88%	537	0.78%	-6.77%
<b>Totals</b>	<b>\$ 65,200</b>	<b>100.00%</b>	<b>\$ 69,000</b>	<b>100.00%</b>	<b>5.83%</b>

**Street Lighting Trends**



Mission Statement:

The purpose of this funding is to provide for the cost of purchasing and maintaining properly sized and appropriately equipped vehicles and equipment for the efficient and effective delivery of Public Works services.

Budget Highlights:

- This budget represents a 6.6% decrease in capital cost from that of the FY13 budget.
- The FY14 replacement plan includes one sweeper, one small dump/plow truck and funds for the refurbishment of loader mounted snow blower.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 270,000	\$ 210,000	\$ 296,500	\$ 277,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 270,000	\$ 210,000	\$ 296,500	\$ 277,000

Description:

The Equipment Program funds the acquisition of public works vehicles and heavy equipment through appropriations from the Town’s General Fund (equipment for Water and Sewer Programs is purchased by the Water and Sewer Enterprise Funds). This replacement plan supports a CPW inventory of 70 vehicles/heavy equipment including four sedans, one light van, 26 trucks ranging in size from ½ ton pickup trucks to 10-wheel dump trucks, two street sweepers, 24 pieces of specialized equipment for roadway/grounds maintenance and snow removal, five sidewalk tractors (three multi-use), two turf tractors, and six trailers.

The FY14 equipment replacement plan includes the following:

- Replacement of a 2001 sweeper (H-46) which has reached the end of its useful life. Sweeper is necessary to keep all roads and parking lots free and clear of unwanted material. Street sweeping assists the Town in complying with annual permitting requirements which limit foreign material entering the drainage system.
- One small dump truck will replace a 2005 one-ton dump truck (H-13) that is also used for plowing.
- Funds for the repair and refurbishment of the 1995 snow blower (H-76) which is matched with one of the Highway swap loaders. If total replacement of the snow blower is deemed necessary, this allocation will be utilized as well as additional funds from the FY15 capital equipment budget.

**PUBLIC WORKS: Equipment**

**Item 20**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
H25 - 1997 6-wheel Multi-use Dump	119,414				
H33 - 1997 6-wheel Multi-use Dump	119,414				
Skid Sprayer for Brine	6,666				
G57 - 1993 Bombardier Snow Plow	129,100				
H16 -12-passenger Van		17,400			
H22 - 2002 6-wheel Dump (W90)		10,150			
Catch Basin Cleaner for Swap		79,250			
G54 - 1999 Rack Lift-gate Truck		25,023			
H44A - Flail Head Ass'y or Mower		8,915			
H49 - Small Sidewalk Roller		9,335			
Dump Body w/Asphalt Door for Swap		13,650			
H15 - Rack Body Lift Assembly		5,040			
H23 - 1994 6-wheel Multi-use Dump			145,000		
H24 - 2001 6-wheel Multi-use Dump			151,500		
H2 - 2001 SUV Hybrid					
H46 - 2001 Elgin Sweeper				170,000	170,000
H13 - 2005 1-ton Dump				64,000	64,000
H76 - 1995 SnoGo Blower (refurbish)				53,300	43,000
Encumbrances	(104,594)	41,237			
<b>Totals</b>	<b>\$ 270,000</b>	<b>\$ 210,000</b>	<b>\$ 296,500</b>	<b>\$ 287,300</b>	<b>\$ 277,000</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 296,500	100.00%	\$ 277,000	100.00%	-6.58%
<b>Totals</b>	<b>\$ 296,500</b>	<b>100.00%</b>	<b>\$ 277,000</b>	<b>100.00%</b>	<b>-6.58%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
L-1	Vehicles & Heavy Equipment	\$ 296,500	\$ 277,000	\$ 288,000	\$ 300,000	\$ 300,000	\$ 325,000
	<b>Totals</b>	<b>\$ 296,500</b>	<b>\$ 277,000</b>	<b>\$ 288,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 325,000</b>

Mission Statement:

The purpose of this funding is to provide for the costs of improving, protecting, and maintaining the Town’s stormwater/drainage infrastructure consistent with sound engineering and best management practices.

Budget Highlights:

- This budget represents no change in capital expense from the FY13 budget.
- FY14 preliminary plan includes:
  - Reconstruction of the Westford Road, Fitchburg Turnpike and Sleepy Hollow culverts.
  - Drainage collection system rehabilitations on Elm Street, the Nashoba/Wilson/Crescent neighborhood and Autumn Lane.
  - Maintaining Town’s compliance with the EPA’s National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Phase II General Permit

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 205,000	\$ 215,000	\$ 205,000	\$ 205,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 205,000	\$ 215,000	\$ 205,000	\$ 205,000

Description:

The Drainage Program funds rehabilitation, replacement, additions, and major repairs to the Town’s stormwater drainage system consisting of approximately 165 culverts, 400 outfalls, 1,250 drainage manholes, 3,200 drainage catch basins, 58 miles of drain lines and three dams.

The drainage program also funds the compliance with EPA’s National Pollution Discharge Elimination System Municipal Separate Storm Sewer System Phase II General Permit (NPDES MS4 Permit) . The permit, originally issued in August 2003, requires Towns to meet “Minimal Control Measures” to improve water quality within the Commonwealth. These minimum control measures include:

1. Public education and outreach
2. Public involvement and participation
3. Illicit discharge detection and elimination
4. Construction-site stormwater runoff control
5. Post-construction stormwater management in new development and redevelopment
6. Pollution prevention and good housekeeping in municipal operations

**PUBLIC WORKS: Drainage**

**Item 21**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	205,000	215,000	205,000	205,000	205,000
Totals	<u>\$ 205,000</u>	<u>\$ 215,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 205,000	100.00%	\$ 205,000	100.00%	0.00%
Totals	<u>\$ 205,000</u>	100.00%	<u>\$ 205,000</u>	100.00%	0.00%

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
J-5	Drainage Imprvt.	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
J-6	Culvert Imprvt.	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Totals	<u>\$ 205,000</u>					

**Program Implementation**

In 2002 and 2003, the Town performed an inventory of the Town's drainage collection system and integrated the data into the Town's Geographical Information System (GIS). The Town also completed a Townwide culvert inventory in 2011, which provided location and condition assessment of the Town's culverts. These inventories provide the basis for the development of the Town's 20-year Stormwater/Drainage Management Plan. This Plan is intended to provide a cost-effective framework for the upgrade and repair of the Town's stormwater/drainage system and to prevent expensive emergency repairs from occurring in the future through a planned and scheduled maintenance and replacement program.

Staff continues to update the location and condition data of Concord's Stormwater/Drainage infrastructure within the GIS system. CPW Highway Division staff verify and supplement GIS drainage data during annual catch basin system cleaning operations. All updated inventory data are used in re-prioritizing replacement projects and/or CPW repair projects.

Drainage system maintenance and improvement projects are typically designed and permitted internally by the Engineering Division. The Engineering Division evaluates each project scope for completion as an internal project by CPW's Highway Division, for inclusion in the annual roads program bid, or for bid as stand-alone drainage project.

Planned improvements for the FY2014 Drainage Program include Highway Division internal drainage replacement on Autumn Lane and bid culvert replacements for Westford Road, Fitchburg Turnpike and the Sleepy Hollow Cemetery. Drainage system replacements in the Crescent/Hosmer/Wilson/Garland/Nashoba neighborhood and within Elm Street are planned to be included within the 2013/14 Roads Program bid project. All drainage projects scheduled for FY14 are being designed internally by CPW's Engineering Division.

The Town's National Pollution Discharge Elimination System (NPDES) Phase II General Permit is also a key component of the Drainage Program. The permit, issued in August 2003, requires Towns to meet multiple objectives to improve water quality within the Commonwealth including: public education and outreach, public involvement and participation, illicit discharge detection and elimination, construction-site stormwater runoff control, post-construction stormwater management in new development and redevelopment, pollution prevention and good housekeeping in municipal operations. The permit is scheduled to be updated and re-issued by EPA in 2013. The Town of Concord will be required to file a Notice of Intent to be covered under the NPDES Merrimack Watershed MS4 Permit. The new permit will build on the requirements and minimum control measures of the 2003 permit and is expected to include increased sampling and testing requirements for outfalls, increased project review requirements, and development of outfall catchment delineations in addition to other new requirements.

Ditch maintenance and dredging operations — an important component of any comprehensive drainage program — are limited, primarily due to logistical barriers, environmental and regulatory restrictions, and cost. Routine maintenance activities are carried out by CPW immediately around culverts and outfalls via a general maintenance permit issued by the Natural Resources Commission.

**Performance**

Multiple improvements to the Town's drainage system were constructed in FY13. The Engineering Division designed and CPW's Highway Division installed a replacement for the drainage collection system on Brooks Street. Drainage repairs on Elsinore Street, Grant Street, Belknap Street, Sudbury Road and Brook Trail Road were also designed by the Engineering Division and included in the 2012 Roads Program bid. A total of 2,250 feet of drain line, 45 catch basins and 13 drain manholes were programmed for repair or replacement within FY13.

The Engineering Division was also successful in obtaining supplemental grant funding for the Town's stormwater program through FEMA's Hazard Mitigation Grant Program (HMGP) for the Fitchburg Turnpike and Westford Road Culvert replacement projects. The Town will receive a total of \$135,000 in federal funds toward these projects.

CPW completed the 2003 National Pollution Discharge Elimination System (NPDES) MS4 Permit Year 9 annual reporting to the Environmental Protection Agency. Major accomplishments within Permit Year 9 included a targeted public outreach to pet owners regarding pet waste disposal based on illegal dumping activities discovered through catch basin cleaning and IDDE monitoring activities, stormwater technical review and environmental monitoring review/administration for 6 redevelopment projects meeting NPDES permit thresholds and continued field work to update Concord's stormwater system inventory data to provide improved location and system condition accuracy. CPW updated condition data for approximately 1,950 drainage structures, which represent roughly 44% of the Town's drainage system. In addition, CPW improved the surveyed location accuracy of 1,650 drainage structures which represent roughly 37% of the Town's system.

<b>Recent Funding History</b>	
<b>Fiscal Year</b>	<b>Appropriation</b>
2000	55,000
2001	70,000
2002	70,000
2003	80,000
2004	80,000
2005	80,000
2006	140,000
2007	155,000
2008	160,000
2009	105,000
2010	205,000
2011	205,000
2012	215,000
2013	205,000

Mission Statement:

The purpose of this funding is to provide safe and accessible pedestrian accommodations within the Town.

Budget Highlights:

- This budget represents no change in capital expense from that of the FY13 budget.
- The overall sidewalk condition index (SCI) of 81 is within the SCI target range of 80-85.
- Sidewalk budget funds upgrades to curb ramps to increase compliance with current ADA standards.

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Description:

The Sidewalk Program funds the rehabilitation of existing sidewalks including curb ramps and, when funding allows, the construction of new sidewalks. The Town’s sidewalk inventory consists of approximately 59 miles of sidewalks.

Sidewalks are inspected and rated in conjunction with the pavement condition survey every four years. Town staff continues to perform in-house ratings for maintenance planning leading up the full four-year evaluation. In addition, a Town-wide inventory of curb ramps to assess compliance with current ADA standards was completed in FY11.

Public Works staff develops repair strategies and project scopes based on the sidewalk and curb ramp condition assessments, and the Concord Police Department staff assists in evaluating safety hazards. Preference is given to repairs involving school districts, ADA compliance, and areas with high volumes of pedestrian traffic. Final selections are incorporated in the annual Roads Program project or bid as separate stand-alone bid projects.

Sidewalk rehabilitation costs range between \$10 - 25 per linear foot — depending upon the extent of work necessary, sidewalk width, and the type of surface material. The cost for new construction can exceed \$30 per linear foot. With an estimated sidewalk life of 20 years, the Town should be repairing/replacing an average of approximately 2.9 miles of existing sidewalk each year. When combined with sidewalk refurbishment and overlays performed by the Highway Division, the annual Sidewalk appropriation is normally sufficient to meet this target.

**PUBLIC WORKS: Sidewalks**

**Item 22**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 100,000
Totals	\$ 100,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 100,000

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 100,000	100.00%	\$ 100,000	100.00%	0.00%
Totals	\$ 100,000	100.00%	\$ 100,000	100.00%	0.00%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
J-9	Sidewalk - Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 102,500	\$ 110,000
	Totals	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 102,500	\$ 110,000

**Performance Information**

The goal of the Sidewalk Program is to maintain an overall 80 - 85 Sidewalk Condition Index (SCI) average, approximately equal to condition of the Town roads.

Sidewalk Type Detail		Sidewalk Condition Index (SCI)	
Type	Miles	Year	SCI Network Average
Bituminous Concrete	53.0 mi	2008	76
Stone Dust	2.0	2009	76
Portland Cement	3.4	2010	75
Stone Treated	0.3	2011	81
Brick	0.3	2012	81
Total Miles	59.0		

Sidewalk Condition Detail			
Condition	SCI Range	Miles	Percent
Replace	0-50	1.6	3%
Localized Repair	51-70	15.3	26%
Shows Wear	71-90	35.4	60%
No Distresses	91-100	6.7	11%
Total		59.0	100%

Mission Statement:

The purpose of this funding is to provide for the cost of keeping Concord's public roads in good condition, and of protecting the road infrastructure in a cost-effective manner.

Budget Highlights:

- This budget represents no change in the General Fund appropriation of \$90,000 from the FY13 budget.

- Total funding from all sources for the Roads Program is \$1,675,300, assuming state aid remains at the same level authorized for FY13.

- The proposed borrowing authorization for road rehabilitation decreases to \$900,000 when compared to FY13.

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Other Funds	\$1,237,984	\$1,439,671	\$ 1,635,297	\$ 1,585,300
Total Expenditures	\$1,327,984	\$1,529,671	\$ 1,725,297	\$ 1,675,300

Description:

Concord's road infrastructure includes approximately 107 miles of public roads functionally classified as arterial roads, collector roads and local streets. Arterial roads provide movement between collector roads, other arterial roads and major highways. They make up approximately 34% of Concord's public roads. Collector roads, used primarily to connect local streets to other collector and arterial roads, make up approximately 7% of Concord's public roads. The remaining 59% of our public roads consist of local streets.

The Town's 20-year Roads Program is developed using pavement management software, CPW Engineering/ operations knowledge, and coordination with Town utility planning. The Town's road infrastructure undergoes a comprehensive evaluation every four years, and its condition is updated in the Roads Program database. Staff continues to perform annual surveys and updates in the intervening years. CPW's analysis shows that a minimum investment of \$1 .2 million annually is required to cost-effectively maintain Concord's roads in good condition. With substantial increases in petroleum costs recently, the amount of roadway improvements and paving that can be completed for this investment has significantly decreased. Utilizing both Town funds and state aid, the Town has been able to maintain at least this level of effort and investment since the mid-1990's.

Road rehabilitation contracts and related activities are administered by the CPW Engineering Division. Each spring, the Public Works Commission holds a public hearing to present planned road rehabilitation activities. Funding is provided by a combination of General Fund appropriation, life-cycle maintenance fees collected in conjunction with right-of-way work permits, General Fund borrowing, and state aid ("Chapter 90").

**Public Works: Road Improvements**

**Item 23**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Road Improvements	\$ 1,327,984	\$ 1,529,671	\$ 1,725,297	\$ 1,730,300	\$ 1,675,300
Total Expenditure	\$ 1,327,984	\$ 1,529,671	\$ 1,725,297	\$ 1,730,300	\$ 1,675,300

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 90,000	5.22%	\$ 90,000	5.37%	0.00%
State Aid - Chapter 90	685,297	39.72%	685,300	40.91%	0.00%
Roads Program Borrowing	950,000	55.06%	900,000	53.72%	-5.26%
Totals	\$ 1,725,297	100.00%	\$ 1,675,300	100.00%	-2.90%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
J-1	Road Improvements	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,000	\$ 100,000
	Totals	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,000	\$ 100,000

**Program Implementation**

Roads are selected for repair based upon a combination of pavement management software output, CPW/Engineering judgment, and coordination within planned Town utility projects.

The pavement management software assigns a benefit value index (BVI) to each pavement rehabilitation project. The BVI uses the overall rehabilitation project cost and average daily traffic of the roadway to prioritize the projects.

The Road Program selection process was revised in 2008 to dedicate a minimum of 35% of the total annual funds to neighborhood roads which typically have a much smaller BVI due to their lower traffic volumes. This modification ensures that adequate Roads Program funds will be directed towards residential roads which typically have the worst conditions within the roadway network.

Sound pavement management emphasizes adequate investment in road rehabilitation combined with preventive and routine maintenance. A key tool used within the maintenance of the Town's roadway network is crack sealing (funded in Highway Maintenance, Item 18).

The 2012 Roads Program improved approximately 2.52 miles of roadway, including reclaim treatments on Elsinore Street, Belknap Street, Grant Street, Byron Street, Brooks Street, Pond Street and Brook Trail Road as well as mill and overlay treatments on Sudbury Road (Rte. 2 to RR) and Laws Brook Road.

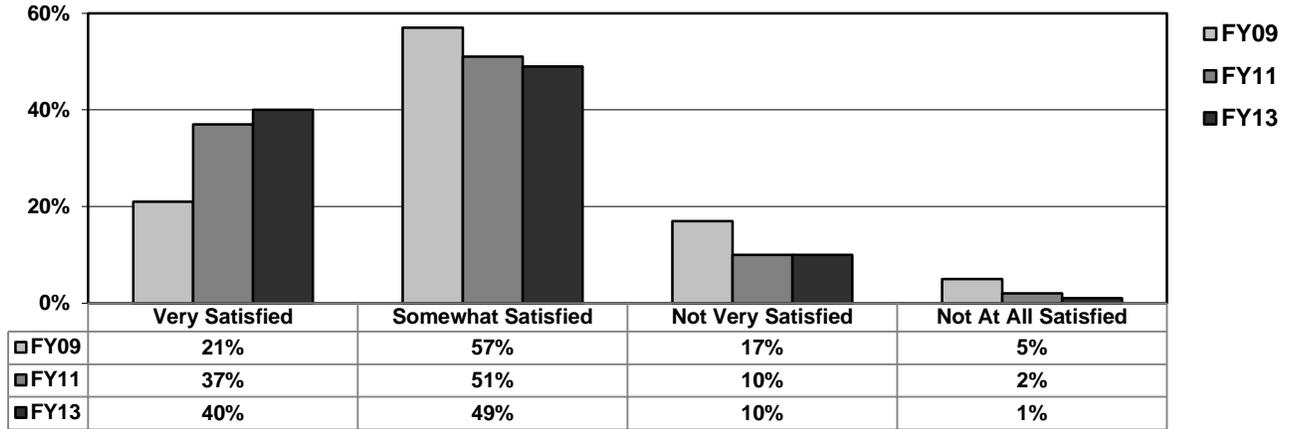
The 2013 Roads Program will be based on the results of the pavement management program analysis, a review of the existing conditions, final approved funding levels, and input received at the April 2012 Public Works Commission public hearing on the Roads Program.

**Public Work Programs**

**Road Improvement Program:**

To maintain a PCI rating in the 80-85 range, and a user satisfaction rating at or above 75%.

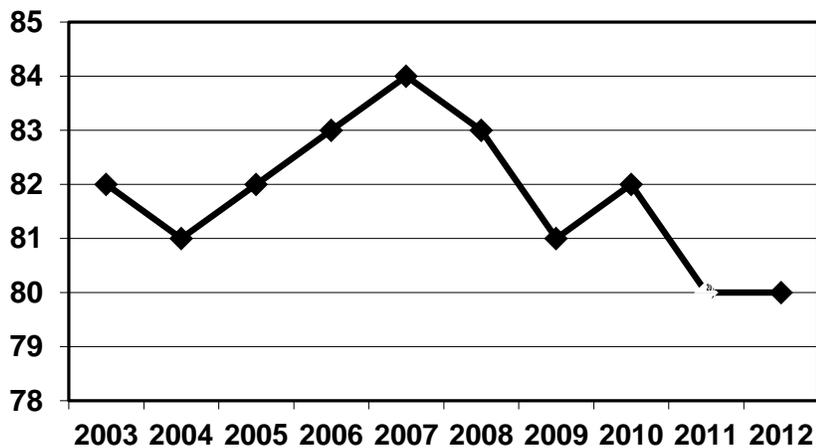
**Satisfaction with Maintenance of Town Roads**



**Discussion:** Citizen Surveys were conducted in the fall of 2008 (FY09), 2010 (FY11), 2012 (2013). In the past four years, there has been increasing satisfaction with the maintenance of Town roads.

**Performance Measure 2: Pavement Condition Index**

**Historic PCI Trend**



**Discussion:** The roadway is analyzed, and distresses are rated on each segment of public roadway every four years. These data points are entered into a software program that ranks the severity of the type of distresses and determines the pavement condition index (PCI) on a scale of 0-100 for that segment of roadway. The overall PCI reported above is a weighted average of the PCI of all the individual roadway segments maintained by Concord Public Works. The software then analyzes which type of rehabilitation treatment would be the most economical for each road segment within the parameters set by the Roads Program team. The PCI, rehabilitation treatment cost and traffic volume of the roadway are used to calculate the benefit value index (BVI) which ranks the Town’s rehabilitation projects for a given year.

**Performance**

- At the requested level of funding, the pavement management software predicts that the current network pavement condition index (PCI) target of 80 will be sustained. Reduced funding would result in a deterioration of road conditions resulting in higher future costs.
- The following table presents the improvements in overall PCI realized in the past years as a result of the Town’s adequately funded, pro-active pavement management strategy. With the current funding amounts, the PCI network average is expected to remain in the target range. Improvement trends can also be seen in the percentages of the Town-wide network of roadways requiring different types of repairs. The “recommended” repairs in the chart below do not take into account the budget constraints for a given year so actual repair percentages may be significantly different.

**Pavement Management History**

	2004	2005	2006	2007	2008	2009	2010	2011	2012
<u>PCI Network Average</u>	81	82	83	84	83	81	82	80	80
<u>Recommended Repairs</u>									
Rehabilitation	9%	8%	13%	14%	12%	9%	8%	8%	10%
Maintenance	62%	56%	46%	42%	52%	51%	48%	52%	51%
No Maintenance Required	29%	36%	41%	44%	36%	40%	44%	50%	39%

- The recommended funding level for FY14 provides total Roads Program funding of approximately \$1,675,300, consisting of \$90,000 from the General Fund for related engineering design and inspection services, an estimated \$685,300 in Chapter 90 aid, and \$900,000 from Local Borrowing Authorization for Roads.

**Road Program Funding History & Improvement Plan**

		General Fund	Borrowing Authorization	State Aid Chapter 90	MA Reference Number	Total
1997		\$ 50,000	\$ 385,000	\$ 535,000	36192	970,000
1998		60,000	590,000	535,000	36897	1,185,000
1999		60,000	475,000	535,000	37255	1,070,000
2000		60,000	500,000	356,000	37610, 37965	916,000
2001		60,000	480,000	357,000	38366, 383660	897,000
2002		65,000	670,000	353,000	235065,253C067	1,088,000
2003		70,000	795,000	352,000	3246067	1,217,000
2004		75,000	600,000	352,000	4246067	1,027,000
2005		80,000	650,000	421,000	4501 35369	1,151,000
2006		80,000	900,000	420,700	39125	1,400,700
2007		80,000	700,000	614,000	44466, 48240	1,394,000
2008		80,000	300,000	526,400	50771	906,400
2009		85,000	700,000	525,144	50771	1,310,144
2010		85,000	1,400,000	521,630	50771	2,006,630
2011		90,000	700,000	537,984	50771	1,327,984
2012		90,000	750,000	689,671	50771	1,529,671
2013	Plan	90,000	950,000	685,297	50771	1,725,297
2014	Plan	90,000	900,000	685,300	50771	1,675,300
2015	Plan	90,000	950,000	685,300	50771	1,725,300
2016	Plan	90,000	950,000	685,300	50771	1,725,300
2017	Plan	95,000	950,000	685,300	50771	1,730,300
2018	Plan	100,000	950,000	685,300	50771	1,735,300

Note: FY2010 includes additional borrowings for special road-related projects.

**Mission Statement:**

The purpose of this funding is to provide for the costs of operating, maintaining, and repairing the Concord Public Works facilities at 133 and 135 Keyes Road.

**Budget Highlights:**

- This budget represents a 1.1% decrease in operating cost from that of the FY13 budget.
- Utility costs (electric, water and natural gas) comprise 41% of the operation and maintenance expenditures. These utility expenses are budgeted to remain flat through FY14.
- Capital Outlay consists of \$5,000 for miscellaneous building improvements as well as \$ 14,000 for the purchase of rolling storage shelves.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 89,650	\$ 88,677	\$ 94,982	\$ 108,748
Other Funds	\$ 67,594	\$ 62,606	\$ 67,604	\$ 66,114
<b>Total Expenditures</b>	<b>\$ 157,244</b>	<b>\$ 151,283</b>	<b>\$ 162,586</b>	<b>\$ 174,862</b>

**Description:**

The 133/135 Keyes Road account provides for the operation and maintenance of the public works buildings at 133 and 135 Keyes Road. The two-story front section of the 133 building houses the offices of the Director, Administration Division, and Engineering Division. CPW's Highway, Fleet Maintenance, and Parks & Trees 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.

**133 Keyes Road - Utility Performance Information**

Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 22,090	\$ 22,253	\$ 24,940	\$ 25,000	1.218	7.891
Natural Gas	25,978	20,325	26,970	26,930	1.113	0.710
Water	854	1,090	1,010	1,050	0.060	0.012
Sewer	1,823	1,836	2,220	2,330	0.101	0.012

133 Keyes Road has a square footage of 18,268 and is used on weekdays.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**135 Keyes Road - Utility Performance Information**

Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 11,813	\$ 10,596	\$ 13,000	\$ 12,600	1.092	6.175
Natural Gas	5,024	2,685	5,100	3,500	0.277	0.162
Water	316	266	321	310	0.027	0.006
Sewer	399	496	630	610	0.051	0.006

135 Keyes Road has a square footage of 9,700 and is used on weekdays.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**PUBLIC WORKS: 133 / 135 Keyes Road**

**Item 24**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 47,239	\$ 50,640	\$ 52,382	\$ 52,361	\$ 52,361
Purchased Services	-	-	-	-	-
Capital Outlay	5,900	12,452	5,000	39,250	19,000
133 Keyes Road	78,795	66,128	78,315	78,231	78,231
135 Keyes Road	25,310	22,063	26,889	25,270	25,270
Totals	\$ 157,244	\$ 151,283	\$ 162,586	\$ 195,112	\$ 174,862

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 94,982	58.42%	\$ 108,748	62.19%	14.49%
Water Fund	\$ 49,168	30.24%	\$ 47,980	27.44%	-2.42%
Sewer Fund	\$ 11,900	7.32%	\$ 11,603	6.64%	-2.50%
Solid Waste Fund	\$ 6,536	4.02%	\$ 6,531	3.73%	-0.08%
Totals	\$ 162,586	100.00%	\$ 174,862	100.00%	7.55%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
I-1	Building Improvements	5,000	5,000	10,000	10,000	10,000	10,000
I-3	Rolling Storage Shelves	-	14,000	-	-	-	-
	Totals	\$ 5,000	\$ 19,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 50,217	1.00	\$ 50,196
5130	Overtime	60hrs.	\$ 2,165	60 hrs.	\$ 2,165
	Total	1.00 FTEs	\$ 52,382	1.00 FTEs	\$ 52,361

Mission Statement:

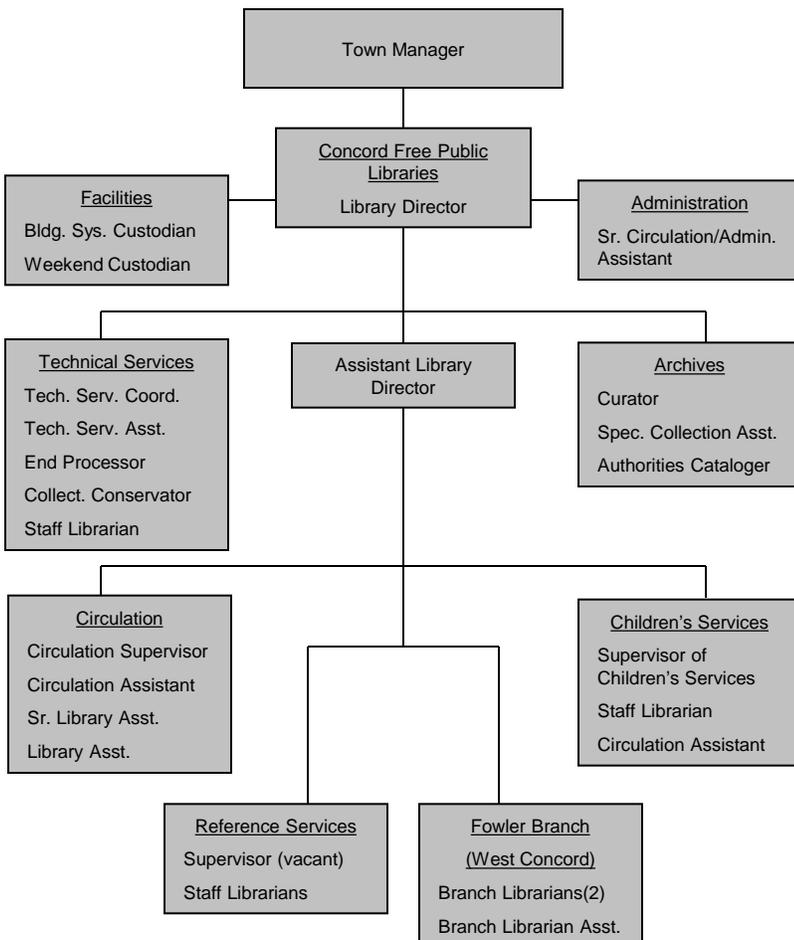
The mission of the Concord Free Public Library is to inspire lifelong learning and to actively promote personal enrichment by connecting community members to information, ideas, culture, unique historical resources, and each other in a tradition of innovation and excellence.

Budget Highlights:

- This budget represents a 1.7% increase in operating costs over that of the FY13 budget.
- The Head of Reference position, which has been vacant and not funded in previous budgets, is proposed to be partially funded at a 0.58FTE level in FY14 with the hope and expectation that full funding could occur in future years.
- An additional amount of \$6,000 is proposed to be allocated in order to staff the Main Library from 1 p.m. to 5 p.m. on Saturdays during 7 weeks in the summer. During this period, the Main Library will be open from 9 a.m. to 5 p.m. on these Saturdays.
- An amount of \$61,164 is proposed to be used to contract with a janitorial service to make sure that the Main Library and Fowler Branch are thoroughly cleaned during the year.
- The General Fund contribution for new Library books and materials is proposed to be \$95,140.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 1,734,894	\$ 1,826,877	\$ 1,859,577	\$ 1,872,206
Other Funds	\$ 14,000	\$ 14,000	\$ 23,000	\$ 38,000
<b>Total Expenditures</b>	<b>\$ 1,748,894</b>	<b>\$ 1,840,877</b>	<b>\$ 1,882,577</b>	<b>\$ 1,910,206</b>



Description:

The Library provides, in an accessible and attractive manner, a collection of informational and recreational materials both online and from the main Library in Concord Center and the Fowler Branch in West Concord.

In the spring of 2011, the Fowler Branch Library reopened after a major renovation. The project enhanced the historical detail of the original design, brought building access up-to-code, and doubled the library's service area. Funding for the project primarily came from private contributions.

The Trustees of the Concord Free Public Library Corporation own the building and grounds, and are responsible capital improvements. The Library Director oversees the budget of the Library Corporation. The Town budget funds the staffing and operations of the Library.

**HUMAN SERVICES: Library**

**Item 25**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 1,359,269	\$ 1,390,546	\$ 1,507,273	\$ 1,560,135	\$ 1,529,294
Purchased Services	117,054	162,241	122,340	131,046	131,046
Supplies	104,862	105,614	95,690	100,550	95,690
Other Charges	2,142	1,460	4,900	4,900	4,900
Capital Outlay	51,465	41,270	10,000	10,000	5,000
Assumption of Lib. Corp. Costs	114,102	139,746	142,374	144,276	144,276
Totals	\$ 1,748,894	\$ 1,840,877	\$ 1,882,577	\$ 1,950,908	\$ 1,910,206

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 1,859,577	98.78%	\$ 1,872,206	98.01%	0.68%
Library Corporation	12,000	0.64%	12,000	0.63%	0.00%
State Aid	11,000	0.58%	26,000	1.36%	136.36%
Totals	\$ 1,882,577	100.00%	\$ 1,910,206	100.00%	1.47%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
M-1	Computer Equipment	\$ 10,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Totals	\$ 10,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Utility Performance Information						
Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity (Main)	\$59,283	\$55,079	\$62,368	\$56,731	1.147	7.948
Electricity (Fowler)	\$5,412	\$15,612	\$13,065	\$16,081	3.122	17.808
Natural Gas (Main)	\$19,487	\$18,003	\$21,399	\$19,487	0.375	0.222
Natural Gas (Fowler)	\$5,187	\$5,732	\$5,689	\$3,423	1.146	0.286
Water	\$2,031	\$3,638	\$2,343	\$2,404	0.076	0.017
Sewer	\$3,466	\$7,547	\$5,313	\$5,577	0.157	0.017

The Library has a square footage of 48,000 (Main) and 5,000 (Fowler) and is used daily.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**HUMAN SERVICES: Library**

**Item 25**

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Library Director	1.00	\$ 104,758	1.00	\$ 104,758
	Assistant Library Director	1.00	79,283	1.00	81,709
	Technical Services Coordinator	1.00	82,079	1.00	81,687
	Curator	1.00	79,468	1.00	79,468
	Supervisor of Children's Services	1.00	79,201	1.00	79,201
	Circulation Supervisor	1.00	69,944	1.00	69,944
	Head of Reference	0.00	-	0.58	42,591
	Staff Librarian	2.80	188,396	2.80	188,321
	Staff Librarian (Reference)	0.75	48,274	0.75	48,274
	Technical Services Assistant	2.00	99,142	2.00	99,142
	Sr. Admin Assistant	1.00	54,748	0.50	27,780
	Circulation Assistant	1.88	86,757	1.88	86,757
	Building Systems Custodian	1.00	46,793	1.00	46,793
		Sub Total	<u>15.43 FTEs</u>	<u>\$ 1,018,843</u>	<u>15.51 FTEs</u>
5112	Branch Librarian	1.35	\$ 106,711	1.35	\$ 106,711
	Special Collections Assistant	0.50	27,180	0.50	27,180
	Sr. Library Assistant	1.18	61,826	1.18	61,826
	Branch Library Assistant	0.75	38,649	0.75	38,649
	Library Assistant	1.71	70,160	1.71	70,160
	Sub Total	<u>5.49 FTEs</u>	<u>\$ 304,526</u>	<u>5.49 FTEs</u>	<u>\$ 304,526</u>
5115	Library Assistant	1044 hrs.	\$ 25,000	1156 hrs.	\$ 28,429
	Librarian	200 hrs.	5,000	200 hrs.	5,000
	Circulation Assistant	157 hrs.	3,345	157 hrs.	3,345
	Library Assistant	2150 hrs.	35,862	2178 hrs.	36,787
	Authorities Cataloguer	783 hrs.	18,134	783 hrs.	18,134
	Librarian	1462 hrs.	33,612	1490 hrs.	34,537
	Maintenance Custodian	522 hrs.	9,519	522 hrs.	9,519
	Collections Conservator	940 hrs.	19,224	940 hrs.	19,224
	End Processor	940 hrs.	12,132	940 hrs.	12,132
	Prof. Project Specialist	365 hrs.	9,250	365 hrs.	9,250
	Library Page	1103 hrs.	8,826	1103 hrs.	8,826
	Sub Total	<u>4.63 FTEs</u>	<u>\$ 179,904</u>	<u>4.71 FTEs</u>	<u>\$ 185,183</u>
5130	Custodial Overtime	94 hrs.	2,500	94 hrs.	3,160
5191	Tuition Reimbursement	N/A	1,500	N/A	-
5171	Recruitment Expense	N/A	-	N/A	-
	Total	<u>25.54 FTEs</u>	<u>\$ 1,507,273</u>	<u>25.70 FTEs</u>	<u>\$ 1,529,294</u>

**Program Implementation**

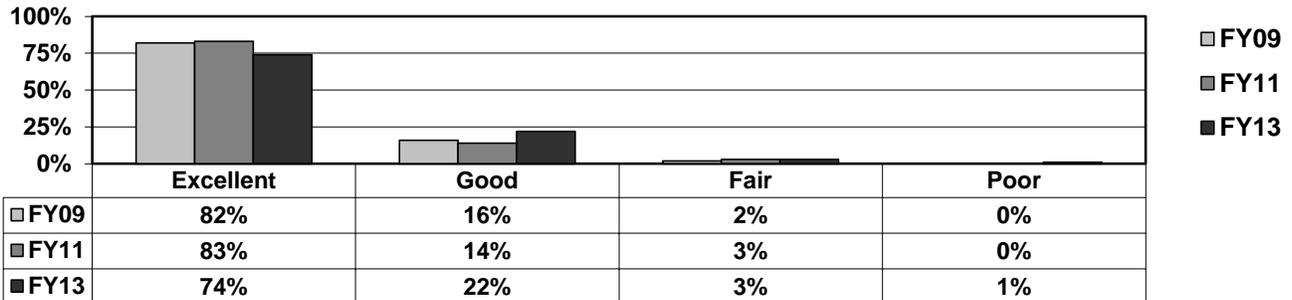
The FY14 budget provides \$95,140 for Library books and materials.

In accordance with the terms of a 1987 agreement between the Board of Selectmen and the Library Corporation, the Town pays for the certain building operating costs including electricity (\$72,812), natural gas (\$30,284), and telephone service (\$10,000). The total amount of costs assumed by the Town is \$144,276.

The addition of \$6,000 for staffing in the FY14 budget will enable the Main Library to be open for an additional 4 hours on 7 Saturdays during the summer. As a result during this period, the Main Library will be open from 9:00 a.m. to 5:00 p.m., instead from 9:00a.m to 1:00 p.m. the normal Saturday hours.

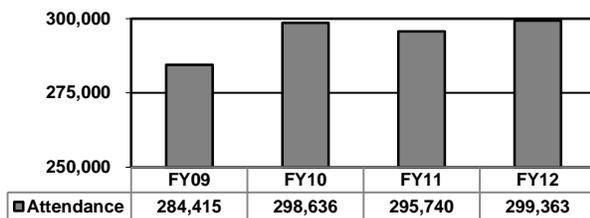
In FY14, Radio Frequency Identification Technology (RFID) will be fully operational at both locations. This technology will expedite the circulation and inventory process for library materials. The funding for this project was approved with the adoption of Article 34 of the 2011 Annual Town Meeting.

**Rating of Services provided by the Library**

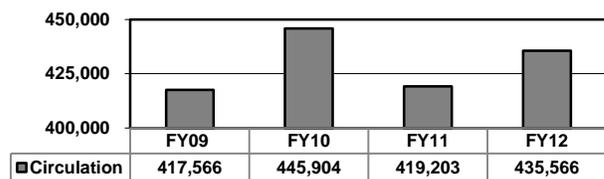


**Discussion:** Citizen Surveys were conducted in the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13).

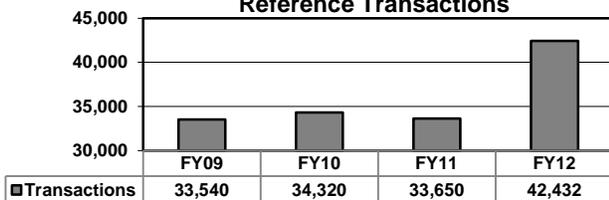
**Library Attendance**



**Direct Circulation**



**Reference Transactions**



**Discussion:** The data was compiled by The Concord Free Public Library for the Annual Report of Information Survey, Board of Library Commissioners, Commonwealth of Massachusetts.

Mission Statement:

The mission of Recreation Administration is to provide high-quality activities designed to meet the year-round recreation interests of the community in an efficient, cost-effective, affordable, and inclusive manner.

Budget Highlights:

- This budget represents no change in General Fund operating cost from that of the FY13 budget.
- The General Fund supports only the personnel costs associated with the Recreation Director. All other costs are supported by the Recreation Fund, which relies on program fees for funding.
- Depending on the number of participants in each program, the revenues and expenditure attributed to the Recreation Fund varies from year to year
- In FY14, an amount of \$11,809 is to be transferred from the Beede Swim & Fitness Center account to the Recreation Administration account to partially fund the salary of the Recreation Director who is in charge of the Beede Center.

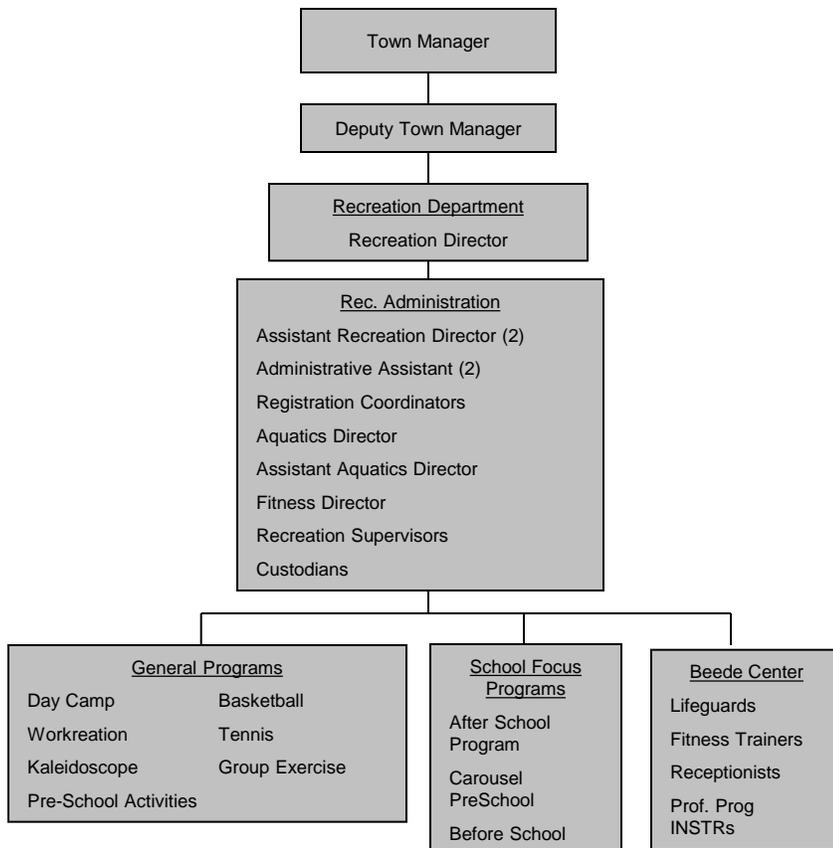
**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 97,537	\$ 92,554	\$ 96,742	\$ 96,742
Other Funds	\$ 1,329,273	\$ 1,371,448	\$ 1,536,358	\$ 1,507,362
<b>Total Expenditures</b>	<b>\$ 1,426,810</b>	<b>\$ 1,464,002</b>	<b>\$ 1,633,100</b>	<b>\$ 1,604,104</b>

Description:

The Recreation Department provides activities that are designed to meet the year-round recreational interests of the community. Seventy employees serve program participants in the fall, winter, and spring, while 80 work in the summer. Approximately 60 work at the Beede Swim & Fitness Center. The Department's services are grouped into four major categories:

- Child Care Programs
- Summer Activities
- Sports Activities
- Swim & Fitness Center



**HUMAN SERVICES: Recreation Administration**

**Item 26**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 1,198,159	\$ 1,207,123	\$ 1,359,831	\$ 1,416,216	\$ 1,416,216
Purchased Services	157,233	170,678	174,718	130,513	130,513
Supplies	26,288	22,838	41,850	42,150	42,150
Other Charges	582	617	829	225	225
Capital Outlay	-	17,658	14,300	-	-
Rec. Fund Contribution	44,548	45,088	41,572	15,000	15,000
Totals	<u>\$ 1,426,810</u>	<u>\$ 1,464,002</u>	<u>\$ 1,633,100</u>	<u>\$ 1,604,104</u>	<u>\$ 1,604,104</u>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 96,742	5.92%	\$ 96,742	6.03%	0.00%
Recreation Fund	1,524,549	93.35%	1,495,553	93.23%	-1.90%
Swim and Fitness Fund	11,809	0.72%	11,809	0.74%	N/A
Totals	<u>\$ 1,633,100</u>	100.00%	<u>\$ 1,604,104</u>	100.00%	-1.78%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>					

**HUMAN SERVICES: Recreation Administration**

**Item 26**

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Recreation Director	1.00	\$ 107,352	1.00	\$ 107,352
5157	Car Allowance	N/A	1,200	N/A	1,200
General Fund Sub Total		<u>1.00 FTEs</u>	<u>\$ 108,552</u>	<u>1.00 FTEs</u>	<u>\$ 108,552</u>
5111	Assistant Recreation Director	1.00	85,304	1.00	85,384
	Recreation Supervisor	2.48	133,711	2.48	133,711
	Fitness Coordinator	0.00	-	0.50	38,662
	Recreation Coordinator	0.00	-	0.25	16,426
	Sr. Administrative Assistant	1.00	62,002	1.00	63,219
5112	Recreation Clerk	0.56	22,610	0.56	22,610
Sub Total		<u>5.04 FTEs</u>	<u>\$ 303,627</u>	<u>5.79 FTEs</u>	<u>\$ 360,012</u>
5115	Limited Status	620 hrs.	\$ 12,601	620 hrs.	\$ 12,601
5120	Other Rec. Fund Personnel Costs	38866 hrs.	790,151	38866 hrs.	790,151
5130	Overtime	N/A	19,700	N/A	19,700
5157	Car Allowance	N/A	1,200	N/A	1,200
	Benefits	N/A	124,000	N/A	124,000
Sub Total		<u>18.91 FTEs</u>	<u>\$ 947,652</u>	<u>18.91 FTEs</u>	<u>\$ 947,652</u>
Recreation Fund Sub Total		<u>23.95 FTEs</u>	<u>\$ 1,251,279</u>	<u>24.70 FTEs</u>	<u>\$ 1,307,664</u>
Total		<u>24.95 FTEs</u>	<u>\$ 1,359,831</u>	<u>25.70 FTEs</u>	<u>\$ 1,416,216</u>

**Program Implementation**

In the fiscal year 2012, the Recreation Department served over 8,500 participants and had total program revenues of \$3.9 million (\$1.6 million in various program fees and \$2.3 million associated with the Beede Center).

Programs are provided at the Hunt Recreation Center, Emerson Playground, Harvey Wheeler Community Center, 105 Everett Street, Ripley Gymnasium, and the Beede Swim & Fitness Center located at 498 Walden Street.

Under the FY14 proposed budget, the general fund supports approximately 90% of the cost of the Recreation Administrator. All other costs, including the cost of employee benefits, are covered by program revenues and are part of the Recreation Fund or the Swim and Fitness Fund (i.e., the Beede Center).

In addition, program fees are used to fund most of the cost of the summer and school-year scholarship programs, which provides an average of \$190,000 in support of Concord families that otherwise would not be able to participate. The Recreation Department produces community fundraising events such as The Shamrock Ball, the Concord Open Golf Tournament and the Middle School Halloween Dance to support scholarships.

**Recreation Administration Programs**

**Program 1 – Recreation Administration Operations:**

**Objective:** To manage the Recreation Department in an efficient and effective manner.

**Performance Measure 1: Summer Activities**

The goal of the Recreation Department is to meet the recreation interests of the community by offering a variety of financially self-supporting activities. In pursuit of this goal, the Department offers an array of programs, camps and clinics during the summer season.

The most significant program the Department offers during the summer is the Day Camp, which serves an average of 175 children each day and relies on a support staff of over 70 employees.

<b>2012 Summer Service Level</b>				
<b>Activity</b>	<b>Participants</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Net</b>
Basketball Clinics	108	25,800	23,800	2,000
Extended Day AM/PM	341	14,716	11,872	2,844
Post Camp	32	10,275	7,785	2,490
Kaleidoscope/PreSchool Adv.	185	37,820	37,250	570
Ultimate Frisbee/Disc Sports	18	3,989	3,141	848
Brine Lacrosse	141	21,480	20,400	1,080
Theatre Camps (2)	117	32,454	29,454	3,000
Workreation	177	32,195	16,218	15,977
<b>Swim Programs</b>				
Swim Lessons (Children's Center)	61	18,874	15,350	3,524
Family Swim	88	4,539	4,539	0
<b>Adult Programs</b>				
Group Exercise (June-August)	132	12,667	12,667	0
Minuteman Road Race	265	5,985	5,533	452
<b>Concord Open</b>				
Concord Open – 2012	92	62,526	39,590	22,936
<b>Day Camp</b>				
Day Camp – 2012	1,025	287,554	262,134	25,420

**Mission Statement:**

The purpose of this funding is to provide for the costs of operating and maintaining the Hunt Recreation Center, 105 Everett Street and Rideout Playground restrooms in an efficient and cost-effective manner, and to provide office and program space supporting activities designed to meet the year-round recreational needs of the community.

**Budget Highlights:**

- This budget represents a 6.6% increase in operating cost over that of the FY13 budget.
- The increase is mostly due to higher budgeted utility and HVAC maintenance costs.
- The routine maintenance of the building is paid for by the Recreation Fund, and is not a General Fund Capital Improvement Program expense.
- This budget also includes \$7,733 to cover the utility costs for the 105 Everett Street building and \$6,101 to pay for the upkeep of the restroom facilities at the Rideout Playground.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 75,427	\$ 84,351	\$ 83,538	\$ 86,922
Other Funds	\$ 24,730	\$ 24,833	\$ 20,929	\$ 24,455
<b>Total Expenditures</b>	<b>\$ 100,157</b>	<b>\$ 109,184</b>	<b>\$ 104,467</b>	<b>\$ 111,377</b>

**Description:**

The Hunt Recreation Center houses the Recreation Department's main office and approximately one-half of the Department's programs. It is located at 90 Stow Street adjacent to the Emerson Playground. The facility underwent a \$1.2 million renovation in 1988, prior to which it had been vacant and unused for a ten year period. The facility's locker rooms were renovated in fall of 2005 at a cost of approximately \$100,000. The building has offices, conference and multi-purpose rooms, a large second floor gymnasium, and shower facilities. Adjacent to the building on Emerson Playground is a small teaching swimming pool used during summer camp, a children's spray fountain, basketball/tennis courts (which were rehabilitated in Fall 2006), a state-of-the-art running track (which was resurfaced in fall of 2008), and playground equipment which was completed in April 2009. The center when open also contains the public restroom for Emerson Playground.

The facility received a new HVAC system in the fall of 2011. The equipment which is of a high efficiency nature is projected to produce lower utility costs effective in FY 12.

The Hunt Recreation Center operates from 8:00 a.m. to 10:00 p.m. Monday through Friday, 8:00 a.m. to 6:00 p.m. on Saturday, and 8:00 a.m. to 10:00 p.m. on Sunday. The primary summer activity is the day camp that operates Monday through Friday. The summer season also includes a family swim program. The Center is also very busy throughout the year with activities that include the following: girl's basketball, men's and women's basketball, co-ed volleyball, aerobics, and "Saturday Night Live" dances for middle school students. The Center is also home for the Department's Grades 3-to-6 after-school childcare program, which operates from September through June. In addition, the Center can be rented for private events and is used by several community and sports organizations and by Town committees for meetings. It is also the polling site for Precinct 5.

**HUMAN SERVICES: Hunt Recreation Center**

**Item 27**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 30,763	\$ 42,150	\$ 43,430	\$ 43,828	\$ 43,828
Purchased Services	38,519	38,961	37,157	43,465	43,465
Supplies	4,671	5,839	10,800	10,250	10,250
105 Everett Street	-	7,746	5,580	6,101	6,101
Rideout Fieldhouse	9,329	5,263	7,500	7,733	7,733
Capital Outlay	16,875	9,225	-	-	-
<b>Totals</b>	<b>\$ 100,157</b>	<b>\$ 109,184</b>	<b>\$ 104,467</b>	<b>\$ 111,377</b>	<b>\$ 111,377</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 83,538	79.97%	\$ 86,922	78.04%	4.05%
Recreation Fund	20,929	20.03%	24,455	21.96%	16.85%
<b>Totals</b>	<b>\$ 104,467</b>	<b>100.00%</b>	<b>\$ 111,377</b>	<b>100.00%</b>	<b>6.61%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
N-1	Emerson Track	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -
	<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>

Personnel Services Summary					
Code	Position Title	FY13 Budgeted		FY14 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 43,430	1.00	\$ 43,828
	<b>Total</b>	<b>1.00 FTEs</b>	<b>\$ 43,430</b>	<b>1.00 FTEs</b>	<b>\$ 43,828</b>

Utility Performance Information						
Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 11,608	\$ 13,884	\$ 11,840	\$ 13,583	1.111	6.321
Natural Gas	11,719	7,563	9,660	9,936	0.605	0.420
Water	890	767	1,172	1,202	0.061	0.014
Sewer	1,978	1,721	2,657	2,789	0.138	0.014

The Hunt Gym has a square footage of 631 and is used daily.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

Mission Statement:

The purpose of this funding is to provide for the costs of operating and maintaining the Harvey Wheeler Community Center as office and program space for both the Council on Aging and the Recreation Department Carousel Preschool and After School Care Program and as general meeting space for other Town departments and community groups.

Budget Highlights:

- This budget represents a 5.5% increase in operating cost over that of the FY13 budget.
- In increase in the HVAC Maintenance was requested in anticipation of a service contract to cover the new boiler installed in the Fall of 2012

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 133,062	\$ 135,284	\$ 137,934	\$ 144,945
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 133,062</b>	<b>\$ 135,284</b>	<b>\$ 137,934</b>	<b>\$ 144,945</b>

Description:

The space at the Harvey Wheeler Community Center (HWCC) provides office and programming space for the Council on Aging, as well as the Recreation Department Carousel pre-school and after-school programs.

HWCC was also used during the evenings and on the weekends by many different Town departments, non-profit groups and private individuals. In FY12 income from rent for use of HWCC totaled \$13,547.00. The building fills an important need in the community for small to medium-sized meeting spaces with adequate parking.

A grant from the Sawyer Trust made it possible to replace the boiler in the facility with a much more energy efficient model in the Fall of 2012.

During FY14 the parking lot lights will be replaced with LEDs and should result in significant energy savings. Funding from the Sawyer Trust also made this project possible.

**Utility Performance Information**

Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 20,123	\$ 20,554	\$ 19,708	\$ 21,291	1.432	8.591
Natural Gas	20,400	11,258	18,473	18,473	0.785	0.561
Water	545	538	575	559	0.038	0.009
Sewer	1,137	1,118	1,304	1,298	0.078	0.009

The Harvey Wheeler Center has a square footage of 14,350 and is used on weekdays and evenings.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**HUMAN SERVICES: Harvey Wheeler Community Center**

**Item 28**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 61,485	\$ 65,491	\$ 64,820	\$ 68,262	\$ 68,262
Purchased Services	60,356	47,764	56,679	60,548	60,548
Supplies	5,286	5,029	6,435	6,135	6,135
Other Charges	-	-	-	-	-
Capital Outlay	5,935	17,000	10,000	10,000	10,000
<b>Totals</b>	<b>\$ 133,062</b>	<b>\$ 135,284</b>	<b>\$ 137,934</b>	<b>\$ 144,945</b>	<b>\$ 144,945</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 137,934	100.00%	\$ 144,945	100.00%	5.08%
<b>Totals</b>	<b>\$ 137,934</b>	<b>100.00%</b>	<b>\$ 144,945</b>	<b>100.00%</b>	<b>5.08%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
O-1	HWCC Building Improvements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000
	<b>Totals</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>				

Personnel Services Summary					
Code	Position Title	FY13 Budgeted		FY14 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 50,572	1.00	\$ 50,551
	Sub Total	<u>1.00 FTEs</u>	\$ 50,572	<u>1.00 FTEs</u>	\$ 50,551
5115	Part-Time Custodian	783 hrs.	12,920	808 hrs.	\$13,332
5115	Electrician	0 hrs.	-	50 hrs.	\$2,200
5130	Overtime	80 hrs.	1,328	60 hrs.	\$2,179
	<b>Total</b>	<u>1.38 FTEs</u>	<b>\$ 64,820</b>	<u>1.41 FTEs</u>	<b>\$ 68,262</b>

Mission Statement:

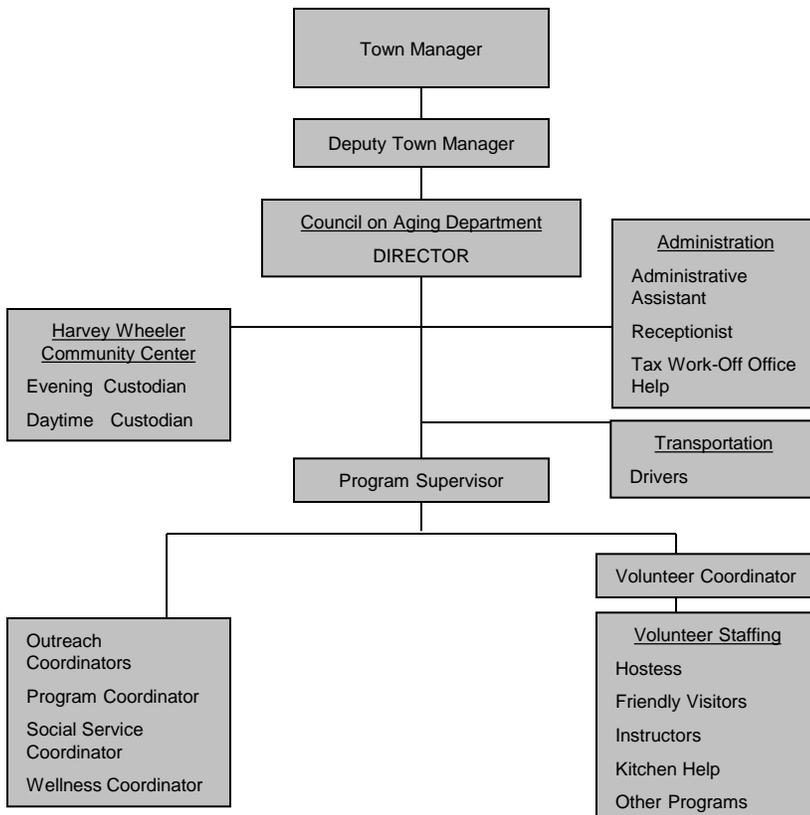
The mission of the Council on Aging is to assist Concord citizens over the age of 60 in maintaining their dignity, self-esteem, independence, and ability to participate in the community.

Budget Highlights:

- This budget represents a 9.5% increase in operating cost from that of the FY13 budget.
- The State Formula Grant for FY 2014 is expected to be \$32,243, which provides funding for the following positions: Wellness Coordinator, Activity Coordinator and Outreach Coordinator
- An expected gift from the Community Chest of \$27,600 will be used to fund or partially fund the Outreach Coordinator Social Service Coordinator and Volunteer Coordinator.
- An increase of \$3,465 was requested to increase the receptionist hours from 32 to 40 per week
- The van driver budget was increased to fund a small wage increase and to allow for some additional driver time.
- Thanks to a bequest from the estate of John Florio, one Outreach Coordinator position will be increased by approximately 20 hours per week.
- Additional assistance for programs, events, and materials is provided on a case by case basis by the Concord Friends of the Aging.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 270,095	\$ 230,528	\$ 264,591	\$ 276,466
Other Funds	\$ 42,791	\$ 52,409	\$ 56,763	\$ 75,343
<b>Total Expenditures</b>	<b>\$ 312,886</b>	<b>\$ 282,937</b>	<b>\$ 321,354</b>	<b>\$ 351,809</b>



Description:

The Council on Aging (COA) provides a variety of essential services to Concord citizens over the age of 60. These services include information and referral, counseling, crisis intervention, transportation, educational programs, and recreational activities. The COA also cooperates with other local and regional elder service providers to ensure the well being of elders in Concord.

**HUMAN SERVICES: Council on Aging**

**Item 29**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 278,797	\$ 230,013	\$ 287,074	\$ 317,550	\$ 317,550
Purchased Services	17,703	14,550	17,612	17,015	17,015
Supplies	14,388	8,559	12,613	13,443	13,443
Other Charges	1,997	1,758	4,055	3,801	3,801
Capital Outlay	-	28,056	-	-	-
Totals	\$ 312,886	\$ 282,937	\$ 321,354	\$ 351,809	\$ 351,809

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 264,591	82.34%	\$ 276,466	78.58%	4.49%
EOEA Grant	29,163	9.08%	32,243	9.16%	10.56%
Friends of the Aging	-	0.00%	-	0.00%	N/A
Community Chest Gift	27,600	8.59%	27,600	7.85%	0.00%
Florio Gift	-	0.00%	15,500	4.41%	N/A
Totals	\$ 321,354	100.00%	\$ 351,809	100.00%	9.48%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Council on Aging Director	1.00	\$ 67,804	1.00	\$ 67,804
	COA Program Supervisor	1.00	50,140	1.00	50,140
	Administrative Assistant	1.00	41,372	0.88	41,419
	Receptionist / Clerk	0.80	29,964	1.00	33,429
	Sub Total	<u>3.80 FTEs</u>	\$ 189,280	<u>3.88 FTEs</u>	\$ 192,792
5115	Van Drivers	2548 hrs.	30,576	2656 hrs.	\$33,200
	Wellness Clinic Coordinator	600 hrs.	10,350	588 hrs.	\$10,143
	Activity Coordinator	600 hrs.	7,200	950 hrs.	\$12,350
	Outreach Coordinators	1600 hrs.	\$24,000	2888 hrs.	\$43,325
	Social Services Coordinator	500 hrs.	12,500	500 hrs.	\$12,500
	Volunteer Coordinator	800 hrs.	11,200	800 hrs.	\$11,200
5130	Overtime	60 hrs.	1,968	60 hrs.	\$2,040
	Total	<u>6.98 FTEs</u>	\$ 287,074	<u>7.89 FTEs</u>	\$ 317,550

**Program Implementation**

The FY14 budget recommendation provides funding to cover the full-time positions of the Director, Program Supervisor, Administrative Assistant; Receptionist and 9 part-time Van Drivers who cover 40 hours of van service per week plus special trips and a portion of the Outreach Worker’s and Volunteer Coordinator’s hours.

The State Formula Grant, received from the Executive Office of Elder Affairs (EOEA), provides full funding for a part time Wellness Coordinator (\$10,143), Activity Coordinator (\$12,350), as well as partial funding for one of the Outreach Coordinators (\$9750).

A gift from Concord Carlisle Community Chest (CCCC) is expected to partially fund a Volunteer Coordinator (\$5,600), part-time Outreach Coordinator (\$12,000), and a part-time Social Service Coordinator (\$10,000), as well as associated social security and Medicare benefits.

**Council on Aging Programs**

**Program 1 – COA Operations:**

**Objective:** To offer COA services effectively and efficiently.

**Performance Measures**

- Over 25,000 requests for information came into the COA office
- Nearly 3,000 rides were provided on the COA van
- Over 1,000 health screenings were provided
- Over 300 seniors were monitored by the Outreach/ Social work staff
- Over 4,000 congregate meals were served
- Over 400 people participated in fitness classes
- Nearly 200 people borrowed medical equipment
- Over 1,400 people receive the monthly newsletter

**Volunteer statistics:**

	2009	2010	2011	2012
Hours of Service	9152 hrs.	9,125 hrs.	11,430 hrs.	10,945
Value of Hours*	\$190,819	\$190,256	\$238,316	\$228,203

•Value of hours based on the hourly value of \$20.85 established by the Points of Light Foundation

**A small sample of COA volunteer opportunities:**

Friendly visitors, grocery shoppers, handyman helpers, “Concord on Call” volunteers to provide rides, Wellness Clinic Volunteer Nurses , Reception Desk Hosts, lunch set up and clean up assistance, “Dream Team” members (youth groups and their leaders) for seasonal yard work for seniors, Board members, gift shop workers, library assistants, trip leaders, teachers /leaders for craft , computer , fitness , and art classes, Art exhibit committee members.

**Mission Statement:**

The mission of Veterans Services and Benefits is to provide information, advice, and assistance to veterans in need of service, including assistance regarding benefits to veterans and their dependants.

**Budget Highlights:**

- This budget represents a 50.8% increase in operating cost from that of the FY13 budget.
- The increase is a result of the expected cost of providing benefits to additional eligible residents.
- The benefits portion of this account reflects five qualifying residents receiving monetary benefits as of December, 2012, with a small contingency included to address the ever-present possibility of a mid-year addition of another qualifying resident.
- Purchased services for this account includes \$1,500 to cover telephone service and telephone maintenance costs for the Veterans' Agent.
- Funds are allocated for office supplies, gasoline, vehicle supplies, and conference/training expenses.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 27,393	\$ 28,031	\$ 30,468	\$ 45,971
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 27,393</b>	<b>\$ 28,031</b>	<b>\$ 30,468</b>	<b>\$ 45,971</b>

**Description:**

The Veterans Services Program is mandated according to Massachusetts General Law, Ch. 115, and is administered under State guidelines. Every city and town in the Commonwealth is required to have a benefits program for its resident veterans and their dependents, as well as a full-time Director of Veterans Services/Veterans Agent. State law also requires that the Town's Director of Veterans Services/Veterans Agent be a war-era veteran, and be available on a full-time basis to provide assistance.

The purpose of this program is to provide information, advice, and assistance regarding benefits to veterans and their dependents. The Town is reimbursed by the State for 75% of benefits paid under the mandated program. The reimbursement occurs about 12-15 months after the expenditure and is received as State aid revenue rather than as a credit to this appropriation account. Administrative costs, including salary, are not reimbursable.

The Office of Veterans Services serves as a one-stop human service office, with the top priority of providing services that improve the quality of life for every one of the Town's veterans, as well as their families and surviving dependents.

In the past year, the Veterans' Agent has seen a noticeable increase in residents seeking and qualifying for Ch. 115 benefits. The number of qualifying residents is difficult to predict on an annual basis as individuals move into or out of the community. This is an aspect of the State Veterans' Services Program that continues to be closely monitored by the Veterans' Agent.

**HUMAN SERVICES: Veterans Services & Benefits**

**Item 30**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
<u>Veterans Services</u>					
Personnel Services	\$ 17,654	\$ 18,715	\$ 18,550	\$ 19,184	\$ 19,184
Purchased Services	1,379	1,287	1,540	1,500	1,500
Supplies	2,006	563	578	662	662
Other Charges	132	513	800	625	625
Sub Total	\$ 21,171	\$ 21,078	\$ 21,468	\$ 21,971	\$ 21,971
<u>Veterans Benefits</u>					
Other Charges	\$ 6,222	\$ 6,953	\$ 9,000	\$ 23,270	\$ 24,000
Totals	\$ 27,393	\$ 28,031	\$ 30,468	\$ 45,241	\$ 45,971

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 30,468	100.00%	\$ 45,971	100.00%	50.88%
Totals	\$ 30,468	100.00%	\$ 45,971	100.00%	50.88%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5115	Veterans Service Agent	783 hrs.	18,550	783 hrs.	19,184
	Total	<u>0.38 FTEs</u>	<u>\$ 18,550</u>	<u>0.38 FTEs</u>	<u>\$ 19,184</u>

Mission Statement:

The purpose of this funding is to provide the community with efficient and cost-effective services in planning for and carrying-out Concord's annual, tradition-rich, public ceremonies and celebrations.

Budget Highlights:

- This budget represents no change in operating cost from that of the FY13 budget.
- Public safety (police overtime) remains a significant but necessary portion of this account at \$10,300, calculated based upon prior years' experience as well as FY14 contractual wage obligations.
- Other event-related expenses include band/musician fees, participant refreshments, honored-citizen related expenses, horse and carriage rentals, etc.
- Flag replacement remains an important element of this account, for the annual purchase of Memorial Day flags and for maintenance of the street flags placed out for various significant days and events during the year. This line remains at \$2,500.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 23,478	\$ 23,540	\$ 23,800	\$ 23,800
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 23,478</b>	<b>\$ 23,540</b>	<b>\$ 23,800</b>	<b>\$ 23,800</b>

Description:

This budget provides funding for equipment and activities associated with several distinctly separate functions that are related to various Concord ceremonies and celebrations. Committees and volunteers, with the assistance of staff from the Town departments, carry out the related activities. Notable public ceremonies supported by this account include the Veteran's Day Flag Retirement Ceremony, the Honored Citizen Reception, the Meriam's Corner Exercise, and Patriots' Day and Memorial Day events. Net of Public Safety coverage for the various ceremonies and events, a very austere budget remains to cover other Town-wide event-related expenses. The Public Ceremonies and Celebrations Committee reports it to be an increasing challenge to secure sufficient event participants given their limited resources, but this citizen committee does not wish to request additional General Fund support at this time.

**HUMAN SERVICES: Ceremonies & Celebrations**

**Item 31**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Public Ceremonies	\$ 20,469	\$ 21,613	\$ 21,300	\$ 21,300	\$ 21,300
Memorial Day Flags	2,385	1,411	1,500	1,500	1,500
Street Flags	624	517	1,000	1,000	1,000
Totals	<u>\$ 23,478</u>	<u>\$ 23,540</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 23,800	100.00%	\$ 23,800	100.00%	0.00%
Totals	<u>\$ 23,800</u>	100.00%	<u>\$ 23,800</u>	100.00%	0.00%

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>					

Mission Statement:

The purpose of this funding is to provide for the costs of operating and maintaining the Visitors Center and Restroom in an efficient and cost-effective manner, to provide free public restroom service in the same manner, and to provide space for an information services program.

Budget Highlights:

- This budget represents a 6.0% increase in operating cost from that of the FY13 budget.
- Daily restroom cleaning of this highly used facility remains a high priority, with cleaning costs split between part-time staff custodial costs (weekends) and contract cleaning (weekdays).
- Custodial supplies also remain a significant portion of this account.

**Expenditure Summary**

	FY12 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 23,788	\$ 22,668	\$ 23,206	\$ 24,447
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,788	\$ 22,668	\$ 23,206	\$ 24,447

Description:

This account provides for utility costs, daily restroom cleaning expenses, and building maintenance expenditures for the Visitors' Center/Public Restroom Facility located on Main Street. The Concord Chamber of Commerce is currently a tenant in the Visitors' Center portion of the building, in the first year of a new 10-year lease, managing the information center service. The Chamber compensates the Town for a proportionate share of natural gas and electric costs for the building and is responsible for cleaning costs within its occupied space. Care and maintenance of the facility is coordinated by the Deputy Town Manager. The public restrooms are open 365 days-a-year and are cleaned and re-stocked with supplies at least once each day.

**Utility Performance Information**

Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 1,236	\$ 1,290	\$ 819	\$ 1,337	1.151	5.171
Natural Gas	1,748	970	524	999	0.866	0.553
Water	502	496	665	586	0.443	0.064
Sewer	1,119	1,129	1,507	1,359	1.008	0.064

The Visitors Center has a square footage of 1,120 and is used daily.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**HUMAN SERVICES: Visitors Center Restroom**

**Item 32**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,504	\$ 3,091	\$ 2,340	\$ 3,915	\$ 3,915
Purchased Service	12,232	13,235	14,316	15,082	15,082
Supplies	2,375	1,930	4,050	2,950	2,950
Other Charges and Expenses	-	-	-	-	-
Capital Outlay	5,678	4,412	2,500	5,000	2,500
<b>Totals</b>	<b>\$ 23,789</b>	<b>\$ 22,668</b>	<b>\$ 23,206</b>	<b>\$ 26,947</b>	<b>\$ 24,447</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 23,206	100.00%	\$ 24,447	100.00%	5.35%
<b>Totals</b>	<b>\$ 23,206</b>	<b>100.00%</b>	<b>\$ 24,447</b>	<b>100.00%</b>	<b>5.35%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
A-5	Building Improvements	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	<b>Totals</b>	<b>\$ 2,500</b>					

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5115	Limited Status (custodian)	156 hrs.	\$ 2,340	261 hrs.	\$ 3,915
5130	Overtime (custodian)	0 hrs.	-	0 hrs.	-
	<b>Total</b>	<b>0.07 FTEs</b>	<b>\$ 2,340</b>	<b>0.13 FTEs</b>	<b>\$ 3,915</b>

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.

Budget Highlights:

- This budget represents no increase over the FY13 budget.
- As of June 30, 2012, the General Fund accrued liability for sick leave buyback payable at retirement was \$1,346,681 for 97 eligible active Town employees. 62% of this liability is on account of uniformed Police and Fire personnel.
- At FY12 year-end, \$90,000 of the current appropriation was encumbered and reserved toward meeting this long-term liability.
- The accumulated reserve balance at June 30, 2012 was \$183,043.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 89,991	\$ 97,088	\$ 100,000	\$ 100,000
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 89,991</b>	<b>\$ 97,088</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

Description:

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.

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. Analyzing the overall liability with the age and length of service of eligible staff members indicates that this appropriation account should be maintained for the next five budget years at \$90,000.

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.

There are presently 16 retirees eligible for this benefit. The statute does not require the Town to make payments in excess of funds appropriated for the purpose, but the Town's past practice suggests that it makes every practical effort to cover eligible expenses. At present, this account is projected to cover only minor expenses such as office visits and prescriptions not covered by the retiree's health insurance plan.

Employee Assistance Program:

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

**UNCLASSIFIED: Town Employee Benefits**

**Item 33**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Unused Sick Leave	\$ 1,135	\$ -	\$ 90,000	\$ 90,000	\$ 90,000
Public Safety	190	310	2,500	2,500	2,500
Employee Assistance Program	5,666	6,778	7,500	7,500	7,500
To Sick Leave Buyback Reserve	83,000	90,000	-	-	-
Totals	\$ 89,991	\$ 97,088	\$ 100,000	\$ 100,000	\$ 100,000

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 100,000	100.00%	\$ 100,000	100.00%	0.00%
Totals	\$ 100,000	100.00%	\$ 100,000	100.00%	0.00%

Sick Leave Buy-Back Liability at June 30				
	FY09	FY10	FY11	FY12
Police Union	\$ 340,305	\$ 362,214	\$ 308,956	\$ 293,204
Fire Union	573,734	540,478	500,869	546,397
All Other Town Gov't	572,410	480,866	499,129	507,080
Total Town Liability	\$ 1,486,449	\$ 1,383,558	\$ 1,308,954	\$ 1,346,681
CPS Employees	\$ 1,843,289	\$ 1,702,435	\$ 1,721,757	\$ 1,674,836
Total Liability	\$ 3,329,738	\$ 3,085,993	\$ 3,030,711	\$ 3,021,517

Police Union Buyback Contract		
Service Date	%	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	20%	31.0 Days

Fire Union Buyback Contract		
Service Date	%	Max. Payable
Prior to 7/1/11	50%	65.0 Days

This account is responsible only for the "Town Liability" show in the table above. The Concord Public Schools (CPS) liability is payable from the annual CPS appropriation. The Total Liability is shown in the Town's Annual Financial Statements.

The payout from FY13 to FY18 from this account is expected to be \$736,000. To cover this expected payout, the Town is allocating \$90,000 each year to the Sick Leave Buyback "Reserve", which is estimated to have an ending balance of \$233,143 on June 30, 2013, as shown below.

Sick Leave Buyback "Reserve"				
	Beginning Balance	Uses	Added @ 6/30	Ending Balance
FY11	\$ 77,141.80	\$ (50,358.47)	\$ 83,000.00	\$ 109,783.33
FY12	\$ 109,783.33	\$ (16,740.18)	\$ 90,000.00	\$ 183,043.15
FY13 (est)	\$ 183,043.15	\$ (39,900.00)	\$ 90,000.00	\$ 233,143.15

**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.

**Budget Highlights:**

- This budget represents no change from that of the FY13 budget.
- This account is less than 1% of Article 6, the accounts under the jurisdiction of the Town Manager.
- These Reserve Fund requests were submitted to the Finance Committee during FY12, totaling \$60,250:
  - \* Highway Division (\$50,000)
  - \* Parks & Trees Division (\$15,000)
  - \* Town Meeting & Reports (\$5,250)

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Transfer to Other Accts.	\$ -	\$ (60,250)	N/A	N/A
Return to Revenue	\$ 225,000	\$ 164,750	N/A	N/A

**Description:**

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 41 separate appropriation accounts that constitute the Town Budget Article to be voted by the 2012 Annual Town Meeting (Article 6).

Requests from Town departments are first reviewed by the Finance Director and approved by the Town Manager before being submitted to the Finance Committee for its consideration. During FY12, the Finance Committee approved the following reserve fund transfers:

**FY12 Reserve Fund Transfers**

Account	Amount	Explanation
Town Meeting & Report	\$ 5,250	Funding to cover the cost of the November 7, 2011 Special Town Meeting.
CPW / Highway Division	\$ 40,000	Funding to cover the shortfall in budgeted credits due to significantly lower assignment of labor for snow removal than the budget plan had anticipated. The Snow appropriation (Account #18) was under-expended by \$221,315.
CPW / Parks & Trees Division	\$ 15,000	

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Original Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Total Transferred	-	(60,250)	N/A	N/A	N/A
Balance Unexpended (Return to Revenue)	225,000	164,750	N/A	N/A	N/A

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 225,000	100.00%	\$ 225,000	100.00%	0.00%
Totals	<u>\$ 225,000</u>	100.00%	<u>\$ 225,000</u>	100.00%	0.00%

**Mission Statement:**

The purpose of this funding is to allow the Town to pay for salary adjustments occurring in each of the Town's 32 separate appropriation accounts and sub-accounts that include salary funds.

**Budget Highlights:**

- A new Classification and Compensation Plan was implemented as of July 1, 2009– the first comprehensive update of job classifications and pay scales in seven years.
- 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.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
Appropriation	\$ 350,000	\$ 470,000	\$ 460,000	\$ 480,574
Less Transfers & Encumbrances	\$ (339,052)	\$ (412,217)	\$ (371,858)	N/A
Balance Unexpended	\$ 10,948	\$ 57,783	\$ 88,142	N/A

**Description:**

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 32 separate accounts and sub-accounts that include salary funds.

The FY14 recommendation is projected to be sufficient for approximately a 4.0% overall pay adjustment for non-union staff and for the funding of existing collective bargaining agreements with uniformed police and fire and with public safety dispatchers. In accordance with Section 10.2 of the Personnel Bylaw, the Town Manager and Personnel Board will jointly establish the FY14 step increase and merit pay plan prior to July 1, 2013.

A comprehensive Classification and Compensation Study was completed in 2008 covering all pay scales.

For FY10 and FY11, the enacted budget allowed uniform 2% salary adjustments for all non-union staff under the Town Manager's jurisdiction, with no allowance for step increases or merit pay adjustments. The FY12 compensation plan allowed for an average 4.5% pay adjustment, with 2.0% for market adjustments and 2.5% for step and merit adjustments. For FY13, effective July 1, 2012, the Town Manager is implementing a 1.5% market adjustment to pay scales and an average 2.5% allowance for step and merit adjustments.

Only longevity increments scheduled for existing staff are included in the proposed departmental budgets. All other salary changes for FY14 are proposed for funding from this account.

The budget proposed for FY14 included approximately \$45,000 that would be normally be shown in the Library budget (Account #25), but a collective bargaining agreement setting salary levels for July 1, 2012 has not yet been negotiated.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Original Appropriation	\$ 350,000	\$ 470,000	\$ 460,000	\$ 480,574	\$ 480,574
Total Transfers	(320,328)	(372,217)	(371,858)	N/A	N/A
Encumbered	(18,724)	(40,000)	-	N/A	N/A
Balance Unexpended (Return to Revenue)	\$ 10,948	\$ 57,783	\$ 88,142*	N/A	N/A

\*Balance not distributed to operating department accounts as of Dec. 31, 2012.

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 350,000	100.00%	\$ 470,000	100.00%	34.29%
Totals	\$ 350,000	100.00%	\$ 470,000	100.00%	34.29%

Mission Statement:

This account exists to acquire land for Town use.

Budget Highlights:

- General Fund support of \$10,000 is proposed in FY14.
- 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.

Appropriation Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ -	\$ -	\$ 10,000	\$ 10,000

Description:

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.

This budget account shows the appropriations voted by the Town, supported either by the property tax levy or by transfer from the available fund balance. An appropriation of \$10,000 is proposed for FY14. The balance of the fund as of June 30, 2012 was \$15,071.

**UNCLASSIFIED: Land Fund**

**Item 36**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	\$ 19,667	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Other Charges & Expenses	\$ 2,942	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditure</b>	<b>\$ 22,609</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 10,000	N/A	\$ 10,000	N/A	N/A
<b>Totals</b>	<b>\$ 10,000</b>	<b>N/A</b>	<b>\$ 10,000</b>	<b>N/A</b>	<b>N/A</b>

<b>Land Fund History</b>								
	FY08	FY09	FY10	FY11	FY12	FY13 Budgeted	FY14 Proposed	
<u>Fund Source</u>								
Beginning Balance	\$ 20,738	\$ 16,170	\$ 24,010	\$ 36,057	\$ 13,573	\$ 15,071	\$ 9,990	
Return to Fund	-	12,700	-	-	1,453	-	-	
Sale of Land	-	-	-	-	-	-	-	
Tax Levy	-	-	15,000	-	-	10,000	10,000	
Gifts	-	-	-	-	-	-	-	
Interest Earned	812	340	197	125	45	35	50	
<b>Total Available</b>	<b>\$ 21,550</b>	<b>\$ 29,210</b>	<b>\$ 39,207</b>	<b>\$ 36,182</b>	<b>\$ 15,071</b>	<b>\$ 25,106</b>	<b>\$ 20,040</b>	
<u>Fund Uses</u>								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Land Purchase	-	-	-	-	-	-	-	
Options	-	-	-	-	-	-	-	
Appraisal, Legal, Surveying, etc.	5,380	5,200	3,150	22,609	-	15,116	-	
<b>Total Used</b>	<b>\$ 5,380</b>	<b>\$ 5,200</b>	<b>\$ 3,150</b>	<b>\$ 22,609</b>	<b>\$ -</b>	<b>\$ 15,116</b>	<b>\$ -</b>	
<b>Ending Balance</b>	<b>\$ 16,170</b>	<b>\$ 24,010</b>	<b>\$ 36,057</b>	<b>\$ 13,573</b>	<b>\$ 15,071</b>	<b>\$ 9,990</b>	<b>\$ 20,040</b>	

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.

Budget Highlights:

- This budget covers the employer share of group insurance costs for all town and Concord Public School (CPS) employees.
- The General Fund share of this account is level-funded for FY14.
- About 70% of active Town and 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; the resulting lower premium cost is partially offset in the first year by the cost of the required Mitigation Plan funding.. The adopted Plan provides for reduced mitigation funding in years 2 and 3.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$3,996,166	\$4,282,735	\$ 4,650,000	\$ 4,650,000
Transfer to Insurance Reserve	\$ 68,835	\$ 17,265	\$ -	\$ -
Other Funds	\$ 431,185	\$ 480,563	\$ 483,000	\$ 483,000
<b>Total Expenditures</b>	<b>\$4,496,186</b>	<b>\$4,780,563</b>	<b>\$ 5,133,000</b>	<b>\$ 5,133,000</b>

Description:

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.

**New Health Plan Design effective June 1, 2012**

Legislation passed by the state legislature and signed by the Governor on July 12, 2011, Chapter 69 of the Acts of 2011, accompanied by detailed procedural regulations (801 CMR 52.00) provided a new process enabling changes in the design of municipal employee group health insurance plans outside of collective bargaining requirements. Local government was given the authority to design health plans with provisions for deductibles and co-pays of a dollar value no greater than those in the Tufts Navigator Plan offered through the state's Group Insurance Commission (GIC). Local governments were also given an expedited path to join the state GIC if local analysis of that option was the choice of local authorities and met certain savings thresholds.

Analysis of a plan design similar to the Tufts Navigator Plan indicated potential savings of more than 10% from current plan rates. The state law further required that a Mitigation Plan valued at least at 25% of the first-year projected savings must be funded by the employer as a condition of implementation. The state Secretary of A&F issued detailed procedural regulations.

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 Mitigation Plan to address the impacts of higher out-of-pocket expenses that will be incurred by subscribers. Internal premium rates to fund the expected claims expense were lowered by 12% to 14% at June 1, 2012 and are expected to be virtually unchanged at June 1, 2013 for the 2013-14 plan year. Funds unexpended in the account will be transferred to the OPEB Trust Fund (Account 37B).

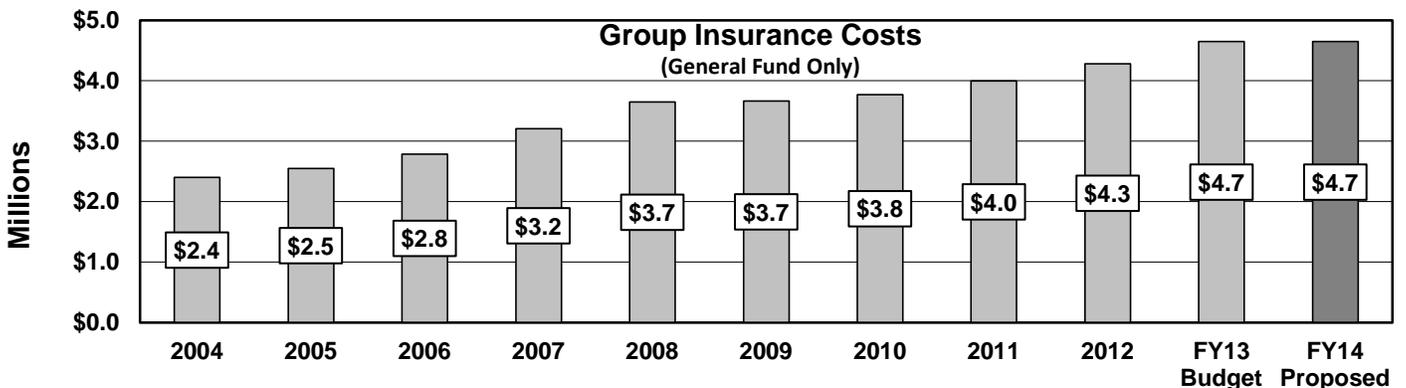
**JOINT (TOWN-CPS): Group Insurance**

**Item 37A**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Health Insurance - Active	\$ 2,993,576	\$ 3,363,487	\$ 3,438,000	\$ 3,500,000	\$ 3,500,000
Health Insurance - Retired	1,172,412	1,110,874	1,200,000	1,200,000	1,200,000
Health Insurance - Ret. (MGL 32, 9A1/2)	-	-	-	24,000	24,000
Life Insurance	15,744	15,547	18,000	18,000	18,000
Dental Insurance	236,286	244,265	250,000	260,000	260,000
Other Prof. Services	-	2,417	15,000	25,000	25,000
Medicare Part B Penalty Reimbursement	9,333	19,706	50,000	25,000	25,000
Health Plan Mitigation Fund	-	7,002	162,000	81,000	81,000
Transfer to Insurance Reserve Fund	68,835	17,265	-	-	-
<b>Total Expenditure</b>	<b>\$ 4,496,186</b>	<b>\$ 4,780,563</b>	<b>\$ 5,133,000</b>	<b>\$ 5,133,000</b>	<b>\$ 5,133,000</b>

Note: OPEB information is presented in Item 37B on pages III-157 to 158

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 4,650,000	90.59%	\$ 4,650,000	90.59%	0.00%
Light Fund	227,918	4.44%	227,918	4.44%	0.00%
Water Fund	76,582	1.49%	76,582	1.49%	0.00%
Sewer Fund	19,145	0.37%	19,145	0.37%	0.00%
Recreation Fund	73,298	1.43%	73,298	1.43%	0.00%
Swim & Fitness Center Fund	72,597	1.41%	72,597	1.41%	0.00%
Retirement	13,460	0.26%	13,460	0.26%	0.00%
<b>Totals</b>	<b>\$ 5,133,000</b>	<b>100.00%</b>	<b>\$ 5,133,000</b>	<b>100.00%</b>	<b>0.00%</b>



Mission Statement:

The purpose of this funding is to provide resources to cover the Net OPEB Obligation (NOO) associated with Other Post-Employment Benefits (OPEB). The NOO is the Annual Required Contribution (ARC) after subtracting current contributions and factoring in several adjustments.

Budget Highlights:

- This budget represents a \$250,000 increase in General Fund allocation over the amount planned in the FY13 budget.
- Although \$650,000 has been proposed to partially fund the General Fund's portion of the Annual Net OPEB Obligation (NOO), the total FY14 liability is approximately \$2.8 million.
- The Enterprises (Light Plant, Water & Sewer Divisions, and Beede Center) will continue to fully fund their portion of the NOO.

**Funding Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 400,000	\$ 500,000	\$ 400,000	\$ 650,000
Transfer from Insurance Reserve	\$ 700,000	\$ -	\$ -	\$ -
Other Funds	\$ 263,192	\$ 287,932	\$ 314,481	\$ 330,559
<b>Total Funding</b>	<b>\$1,363,192</b>	<b>\$ 787,932</b>	<b>\$ 714,481</b>	<b>\$ 980,559</b>

Description:

During the last decade, health care costs have risen at a much greater pace than inflation. As a result, the amount of the Town's liability for its retirees' health insurance benefits has correspondingly increased. Prior to FY10, the Town budgeted funds to pay only for the annual benefits for current retirees, spouses, and survivors. However, these "pay-as-you-go" contributions did not take into account the accrued liability associated with future health care benefits for active employees or the funded past liability for current retirees, spouses, and survivors.

Since this liability is a nationwide issue, the Governmental Accounting Standards Board (GASB) issued Statement No.45, in June 2004, to provide accounting guidance and financial statement standards. The actuarial costs of health care benefits received or to be received by the Town's active employees and the Town's retirees, spouses, and survivors.

To comply with GASB 45, the Town conducted an Actuarial Study based on data as of January 1, 2009. The Actuarial Accrued Liability (AAL) as of that date was approximately \$23 million for active employees and \$20 million for retirees, spouses, and survivors. This information was presented in the Town's annual financial statements as of June 30, 2009.

The Annual Required Contribution (ARC) is the yearly amount that the Town would need to set aside to cover Actuarial Accrued Liability. In further refining the ARC, the Annual Net OPEB Obligation (NOO) is then calculated by factoring several adjustments and subtracting the "pay-as-you-go" amount already contributed by the Town for the health care benefits for current retirees, spouse, and survivors.

The charts on the opposite page show the Annual Net OPEB Obligation, Annual Funding Plan, and the Cumulative Unfunded Liability. For FY14, the Annual NOO is projected to be \$3,160,334, which is comprised of the liability associated with the various funds. As presented in the Annual Funding Plan for FY14, the General Fund budget proposes \$650,000 to partially cover its obligation and the Enterprise Funds plan to fully pay for their obligations totaling \$330,559.

**JOINT (TOWN-CPS): Other Post Employment Benefits**

**Item 37B**

The table below shows the change in Annual Net OPEB Obligation (NOO) . This liability equals the adjusted Annual Required Contribution (ARC) after subtracting “pay-as-you-go” contributions that covers the existing health care benefits for current retirees. The total Annual NOO is projected to be \$3.1 million in FY14.

<b>Annual Net OPEB Obligation (Liability net of "pay as you go" Contributions)</b>					
	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 2,207,520	\$ 2,253,224	\$ 2,464,852	\$ 2,692,134	\$ 2,829,775
Light Fund	129,915	138,424	151,436	165,400	173,855
Water Fund	63,911	68,097	74,498	81,367	85,528
Sewer Fund	15,978	17,025	18,625	20,342	21,382
Swim & Fitness Center Fund	37,209	39,646	43,373	47,372	49,794
<b>Totals</b>	<b>\$ 2,454,533</b>	<b>\$ 2,516,416</b>	<b>\$ 2,752,784</b>	<b>\$ 3,006,615</b>	<b>\$ 3,160,334</b>

The Town has begun to set funds aside to cover the OPEB liability. Charges to the Enterprise funds have covered their full NOO.

<b>Annual Funding Plan</b>					
	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ -	\$ 400,000	\$ 500,000	\$ 400,000	\$ 650,000
Trans. From Ins. Reserve	-	700,000		-	-
Light Fund	254,364	138,424	151,436	165,400	173,855
Water Fund	123,883	68,097	74,498	81,367	85,528
Sewer Fund	30,971	17,025	18,625	20,342	21,382
Swim & Fitness Center Fund	71,462	39,646	43,373	47,372	49,794
<b>Totals</b>	<b>\$ 480,680</b>	<b>\$ 1,363,192</b>	<b>\$ 787,932</b>	<b>\$ 714,481</b>	<b>\$ 980,559</b>

The cumulative OPEB Obligation is shown below. The total amount equals the previous year’s Unfunded OPEB Obligation plus the current year NOO minus the current year funding amount.

<b>Cumulative Unfunded OPEB Obligation</b>					
	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 4,134,335	\$ 5,287,579	\$ 7,602,433	\$ 9,894,568	\$ 12,074,343
Light Fund	-	-	-	-	-
Water Fund	-	-	-	-	-
Sewer Fund	-	-	-	-	-
Swim & Fitness Center Fund	-	-	-	-	-
<b>Totals</b>	<b>\$ 4,134,335</b>	<b>\$ 5,287,579</b>	<b>\$ 7,602,433</b>	<b>\$ 9,894,568</b>	<b>\$ 12,074,343</b>

**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.

**Budget Highlights:**

- This budget is increased 14% from that of FY13, anticipating premium and coverage level increases.
- Various MIIA discounts (of about 10%) have been received in recent years, but their continuation lacks predictability and, therefore, are not assumed in this proposed budget.
- Premium budget of \$375,000 is projected to be apportioned as follows:

Expenditure Summary				
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 125,294	\$ 132,439	\$ 175,000	\$ 200,000
Transfer to Insurance Reserve	\$ 49,706	\$ 42,561	\$ -	\$ -
Other Funds	\$ 159,670	\$ 152,726	\$ 163,000	\$ 185,000
<b>Total Expenditures</b>	<b>\$ 334,670</b>	<b>\$ 327,726</b>	<b>\$ 338,000</b>	<b>\$ 385,000</b>

	\$ in thousands	% of total
Town Appropriation	\$190	50.7%
Public Schools (K-8)	60	16.0%
CCRS	25	6.7%
Light Fund	50	13.3%
Water Fund	31	8.3%
Sewer Fund	9	2.4%
Swim & Fitness Ctr.	8	2.1%
All Other	2	0.5%
<b>Total</b>	<b>\$375</b>	<b>100.0%</b>

**Description:**

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 the Town enterprises (Light, Water, Sewer, Beede Pool).

The Town purchases blanket insurance coverage for all municipal and school buildings (with a current direct damage blanket limit of \$214.8 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 insurance program is managed by the Deputy Town Manager.

Property and Liability insurance is currently purchased through the Massachusetts Interlocal Insurance Association (MIIA). The total annual premium budget for the current year is \$328,000, with an expected actual cost of \$322,000. The budget estimate for FY14 (the rate adjustment in July, 2013) anticipates an increase of about 3% to cover higher insured values, a drop in available "reward credits", and an allowance for about a 5% price increase.

**JOINT (TOWN-CPS): Property and Liability Insurance**

**Item 37C**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Insurance Premiums	\$ 284,964	\$ 280,115	\$ 328,000	\$ 375,000	\$ 375,000
Damages to Pers. & Prop.	-	5,000	5,000	5,000	5,000
Insurance Advisor	-	50	5,000	5,000	5,000
Transfer to Ins. Res. Fund	49,706	42,561	-	-	-
<b>Total Expenditure</b>	<b>\$ 334,670</b>	<b>\$ 327,726</b>	<b>\$ 338,000</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>

<b>Insurance Premium Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Gross Budget	General Fund Only
Automobile	\$ 58,584	\$ 58,439	\$ 65,000	\$ 75,000	\$ 40,000
General Liability, Umbrella, Pub. Officer. School Board	118,572	91,439	105,000	118,000	50,000
Property Insurance	74,177	91,213	105,000	120,000	38,000
Police and Fire Medical	31,818	37,211	51,000	60,000	60,000
All Other	1,813	1,813	2,000	2,000	2,000
<b>Total Expenditure</b>	<b>\$ 284,964</b>	<b>\$ 280,115</b>	<b>\$ 328,000</b>	<b>\$ 375,000</b>	<b>\$ 190,000</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 175,000	51.78%	\$ 200,000	51.95%	14.29%
Other Sources:					
CMLP	45,000	13.31%	50,000	12.99%	11.11%
Water	30,000	8.88%	31,000	8.05%	3.33%
Sewer	8,000	2.37%	9,000	2.34%	12.50%
Swim and Fitness	8,000	2.37%	8,000	2.08%	0.00%
CPS	50,000	14.79%	60,000	15.58%	20.00%
CCRSD	20,000	5.92%	25,000	6.49%	25.00%
Other	2,000	0.59%	2,000	0.52%	0.00%
<b>Totals</b>	<b>\$ 338,000</b>	<b>100.00%</b>	<b>\$ 385,000</b>	<b>100.00%</b>	<b>13.91%</b>

**JOINT (TOWN-CPS): Unemployment & Workers' Compensation Item 38**

**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.

**Budget Highlights:**

**Unemployment Compensation**

•The present maximum benefit is \$674 per week. Claimant is eligible for 30x the weekly benefit or 36% of base period wages (12 months prior to claim date). In recent years, there have also been period of "Extended Benefits" (13 weeks under state law) and additional benefits to 99 weeks partially supported by federal funds.

**Workers Compensation**

•"Administrative services" is for a claims administration service contract.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 191,235	\$ 147,945	\$ 200,000	\$ 200,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 191,235	\$ 147,945	\$ 200,000	\$ 200,000

**Description:**

**Unemployment Compensation**

This 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. Claims costs estimated for FY14 in relation to total projected payroll of about \$46 million is less than ¼ of 1%.

The budget recommendation allows for a continuation of the level of claims experienced in recent years. While we are not foreseeing 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.

**Workers' Compensation**

This account covers medical expenses for Town and School employees injured on the job. Salary continuation costs are charged to each department's budget. Our 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.

"Stop-Loss" coverage with an insured ceiling of \$2 million per year, a specific retention level of \$450,000 per accident and an aggregate retained loss of \$725,892 per year has been acquired for the current year (July 1, 2012 to June 30, 2013) at a premium of \$37,751 of which the General Fund's share was \$30,276.

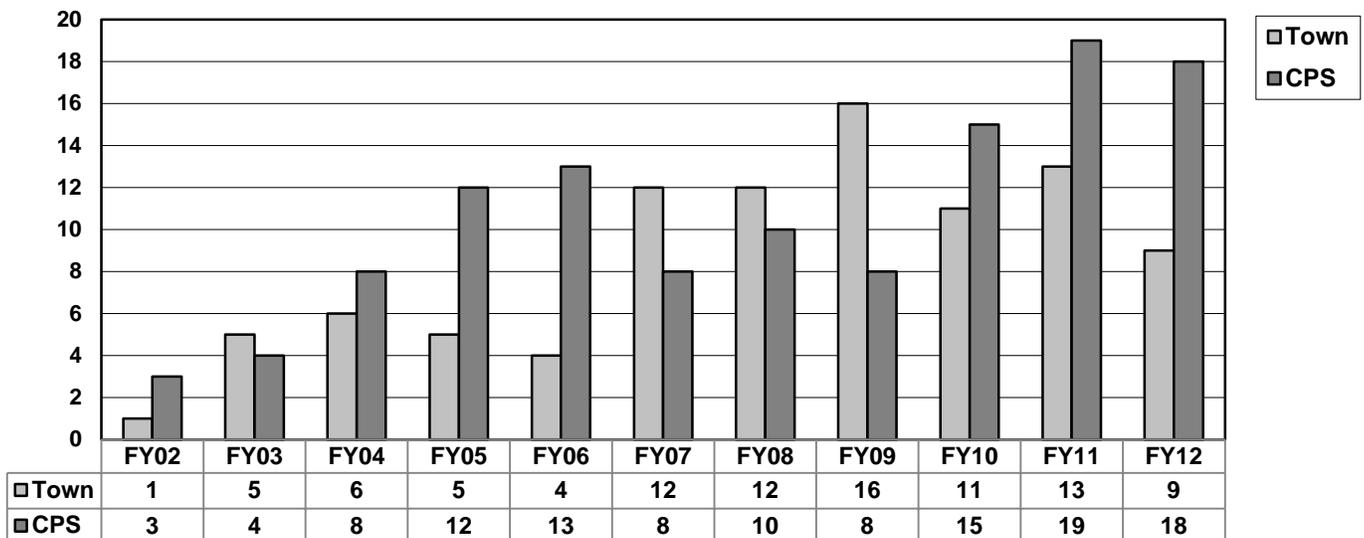
## JOINT (TOWN-CPS): Unemployment & Workers' Compensation Item 38

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Unemployment Comp.	\$ 128,411	\$ 87,616	\$ 100,000	\$ 100,000	\$ 100,000
<u>Workers Comp.</u>					
Admin. Services	\$ 10,973	\$ 12,436	\$ 14,724	\$ 15,000	\$ 15,000
Reinsurance/Stop-loss	26,625	28,906	30,276	35,000	35,000
Medical Expenses	25,226	\$ 18,987	55,000	50,000	50,000
Settlements	-	-	-	-	-
Total Expenditure	\$ 191,235	\$ 147,945	\$ 200,000	\$ 200,000	\$ 200,000

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 200,000	100.00%	\$ 200,000	100.00%	0.00%
Totals	<u>\$ 200,000</u>	100.00%	<u>\$ 200,000</u>	100.00%	0.00%

## Unemployment Compensation History

### Number of Recipients



**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.

**Budget Highlights:**

- At the most recent biennial actuarial valuation date of January 1, 2012, the Revised Funding Schedule projects full funding status as of FY30.
  - Investment performance for the two-year period to January 1, 2012 was positive at a compound 15.9% (but short of the 16.1% assumed) rate of return.
  - Market losses of CY08 have been fully realized with the January 1, 2012 valuation, resulting in a sharp increase to the Unfunded Liability and an extension of the funding schedule to 2030.
- The expected required General Fund appropriation is still projected at a 3% annual increase.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$2,750,000	\$2,855,976	\$ 2,945,000	\$ 3,035,000
Other Funds	\$ 363,022	\$ 408,969	\$ 418,375	\$ 524,304
<b>Total Expenditures</b>	<b>\$3,113,022</b>	<b>\$3,264,945</b>	<b>\$ 3,363,375</b>	<b>\$ 3,559,304</b>

**Description:**

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 (CCRSD) 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.

<b>Results of Biennial Actuarial Valuation</b>				
	<b>At 1/1/08</b>	<b>At 1/1/10</b>	<b>At 1/1/12</b>	<b>Δ% (2010 to 2012)</b>
Obligations (AAL)	\$94,681,278	\$106,054,069	\$123,797,875	16.7%
Assets (AVA)	\$90,963,278	\$90,444,816	\$94,996,144	5.0%
Unfunded AAL	\$3,718,000	\$15,609,253	\$28,801,731	84.5%
Funded Ratio	96.1%	85.3%	76.7%	N/A
Earning Rate Assumed	7.75%	7.75%	7.50%	N/A
Amortization Increase*	0%	0%	2%	N/A
Funding Year Projected**	2011	2021	2030	N/A
Asset Market Value	\$93,293,170	\$82,222,560	\$94,704,818	15.2%

AAL = Actual Accrued Liability; AVA = Actual Value of Assets

\* Max permitted = 4%; \*\* Max permitted = 2040; Governing Statute: 5.22F of M.G.L Ch. 32.

**JOINT (TOWN-CPS): Retirement**

**Item 39**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Contributory Retirement	\$ 2,750,000	\$ 2,855,976	\$ 2,945,000	\$ 3,384,709	\$ 3,384,709
Transfer to Pension Reserve.	363,022	408,969	418,375	174,595	174,595
<b>Total Expenditure</b>	<b>\$ 3,113,022</b>	<b>\$ 3,264,945</b>	<b>\$ 3,363,375</b>	<b>\$ 3,559,304</b>	<b>\$ 3,559,304</b>

<b>Funding Plan (FY14 based on January 1, 2012 Actuarial Valuation)</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 2,945,000	87.56%	\$ 3,035,000	85.27%	3.06%
Light Fund	321,625	9.56%	392,747	11.03%	22.11%
Water Fund	36,158	1.08%	62,590	1.76%	73.10%
Sewer Fund	9,039	0.27%	12,490	0.35%	38.18%
Swim and Fitness Fund	51,553	1.53%	56,477	1.59%	9.55%
<b>Totals</b>	<b>\$ 3,363,375</b>	<b>100.00%</b>	<b>\$ 3,559,304</b>	<b>100.00%</b>	<b>5.83%</b>

<b>Performance Highlights (amounts in thousands)</b>						
Date of Actuarial Valuation and Data Provided	(1) Net Assets Available for Plan Benefit	(2) Actuarial Accrued Liability	(3) Percentage Funded: (1)÷(2)	(4) Unfunded Actuarial Accrued Liability (2)-(1)	(5) Annual Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Annual Covered Payroll
January 1, 1996	33,678	42,701	78.87%	9,023	11,655	77.42%
January 1, 1998	43,221	51,392	84.10%	8,171	13,676	59.75%
January 1, 2000	56,251	59,720	94.19%	3,469	14,807	23.43%
January 1, 2002	56,748	67,763	83.74%	11,014	16,776	65.65%
January 1, 2004	63,067	76,564	82.37%	13,496	17,996	74.99%
January 1, 2006	75,974	83,989	90.46%	8,015	18,925	42.35%
January 1, 2008	90,963	94,681	96.07%	3,718	21,295	17.46%
January 1, 2010	90,445	106,054	85.28%	15,609	24,097	64.78%
January 1, 2011	94,996	123,798	76.73%	28,802	25,221	114.20%

**Program Implementation**

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).

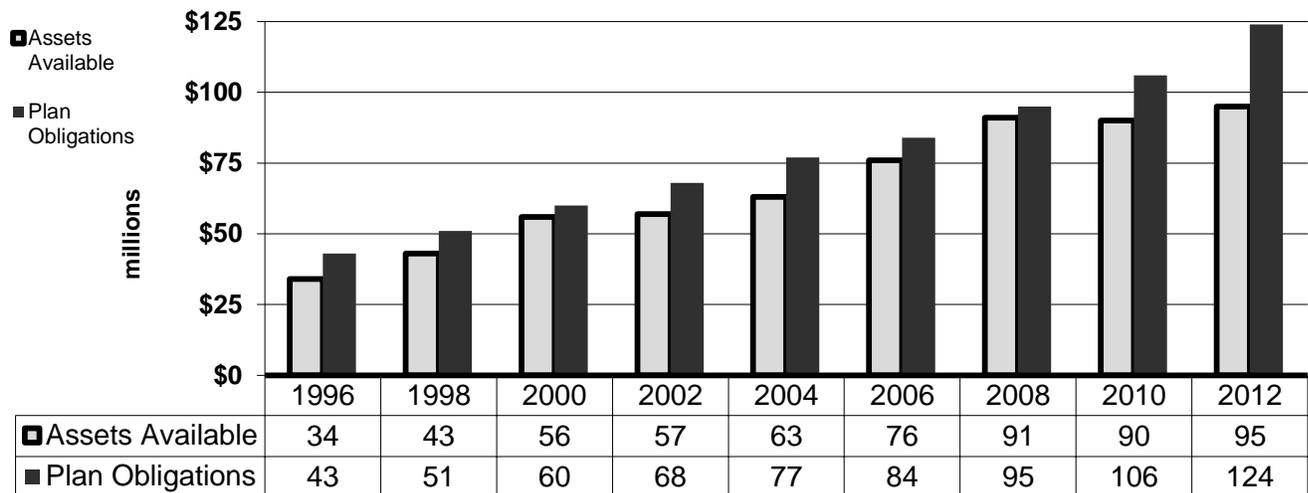
The System is “unfunded” in that, since its inception in 1937, and continuing until 1992, the employer contribution had been related solely to pension payments for current retirees. A “funded” system would require that, upon retirement, assets had been accumulated on behalf of each member sufficient, 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 7.50%.

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. At 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<sup>st</sup>, 2012, the Retirement System was 76.7% 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 (a maximum adjustment of \$306 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. The Concord Retirement Board’s Funding Plan assumes a 3% annual COLA on the first \$12,000 (a \$1,000 per month COLA base; a maximum \$360 annual COLA increase).

**Concord Retirement System – Funding Progress**

Based on actuarial accrued liability method



\*Net Assets and Plan Obligations shown according to **January 1st** valuation dates.

**Additional Retirement System Information**

In addition to the system's assets, the Town continues to maintain a Pension Reserve Fund that had a market value of \$6,789,141 on December 31, 2012 (an increase of 17.3% for the calendar year). As of that date, the market value of the system's assets was estimated at \$105,840,335 (an increase of \$11.1 million for the calendar year).

The Pension Fund contribution required from the employers for FY14 is \$3,932,507. The Cost of Benefits required to be funded in FY14 is estimated at \$4,894,690. This difference of \$962,183 between the required appropriation and the Cost of Benefits amount (which is a measure of projected benefit outlays) may be drawn from the Retirement System's Pension Reserve Fund ("PRF" shown in the table below, which is different from the Town's Pension Reserve Fund shown in the accompanying Expenditure Detail).

The Pension Fund is the portion of the System's total assets from which the employer share of retirement allowance is payable (the employee contributions are held in the Annuity Fund). FY11-13 costs and projected FY14 costs are:

	FY11	FY12	FY13	FY14
Pension Fund	\$4,207,352	\$4,331,566	\$4,609,329	\$4,894,690
Less cost payable only by CHA	11,336	11,336	11,336	11,336
Less PRF transfer	980,770	978,734	1,178,984	950,872
Net Funding (all employers)	<u>\$3,215,246</u>	<u>\$3,341,466</u>	<u>\$3,419,009</u>	<u>\$3,932,507</u>

Net funding is apportioned among the employer groups in accordance with the share of annualized covered payroll as of the preceding September 30th (in accordance with state law). The shares for FY12-14 are:

	FY12		FY13		FY14	
Town (including CPS)	\$2,855,976	85.47%	\$2,912,312	85.18%	\$3,384,709	86.07%
CCRSD	452,439	13.54%	473,533	13.85%	509,653	12.96%
Housing Authority (CHA)	33,081	0.99%	33,164	0.97%	38,145	0.97%

**Performance Information:** The Retirement System operates on a calendar year fiscal period. For the year ending December 31, 2011, system receipts were derived as follows:

Employee Contributions	\$2,437,165
Employer Contributions	\$3,352,832
Commonwealth (COLA)	\$106,096
Investment Earnings (Losses)	\$2,870,600

For the five-year period 2007-2011, the Concord Retirement System's investment performance showed an annualized return of 2.34% compared to a composite rate of return of 1.38% for all 106 retirement boards in the MGL Chapter 32 pension system.

Concord's funded ratio of 76.7% at January 1, 2012 ranked 15th out of 106 retirement boards as reported on PERAC's website as of January 1, 2013.

**Mission Statement:**

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

**Budget Highlights:**

- The General Fund Cost for the Town's share of Medicare coverage is increased 5.0%, to \$540,000, reflecting both a higher payroll base and a higher proportion of covered payroll as employees of the Town and CPS hired prior to April 1986 retire or leave Town service and are replaced.

- Social Security coverage applies to those town and school employees not members of the town's retirement system under state law, MGL, CH 32. The General Fund cost for FY14 is projected to be \$100,000.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 560,594	\$ 555,459	\$ 625,000	\$ 640,000
Other Funds	\$ 129,503	\$ 132,009	\$ 146,000	\$ 154,000
Total Expenditures	\$ 690,097	\$ 687,468	\$ 771,000	\$ 794,000

**Description:**

**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. The escalating cost is related directly to the rate of employee turnover. Since inception of this tax, the covered percentage of the gross payroll has risen to 84% in FY12 and is projected to be 89% in FY14 (see chart below for a Town-CPS break-out of these costs).

**Social Security Tax:**

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

**Medicare Tax**

% of Payroll Covered	FY08	FY09	FY10	FY11	FY12	EST FY13	EST FY14
Town	77%	78%	77%	78%	78%	87%	87%
CPS	85%	88%	88%	88%	89%	90%	91%

**Social Security Tax**

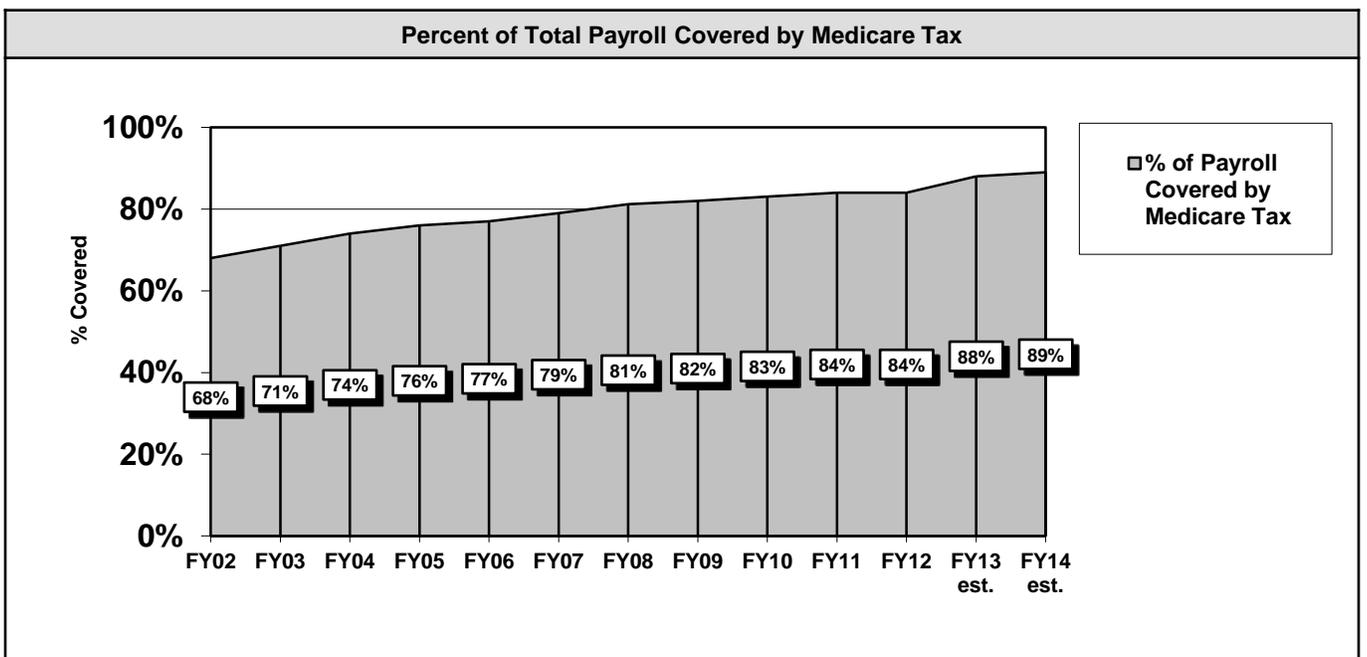
% of Expense	FY11 Actual	FY12 Actual
Town – General Fund	28%	23%
Recreation	23%	24%
Swim & Fitness	14%	13%
CPS	32%	36%
Other	3%	4%

**JOINT (TOWN-CPS): Social Security/Medicare**

**Item 40**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Medicare Tax	\$ 535,031	\$ 532,966	\$ 591,000	\$ 621,000	\$ 621,000
Social Security Tax	155,066	154,502	180,000	173,000	173,000
<b>Total Expenditure</b>	<b>\$ 690,097</b>	<b>\$ 687,468</b>	<b>\$ 771,000</b>	<b>\$ 794,000</b>	<b>\$ 794,000</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 625,000	81.06%	\$ 640,000	80.60%	2.40%
Light Fund	30,500	3.96%	34,000	4.28%	11.48%
Water Fund	11,000	1.43%	12,000	1.51%	9.09%
Sewer Fund	4,500	0.58%	4,500	0.57%	0.00%
Recreation Fund	56,000	7.26%	56,000	7.05%	0.00%
Swim and Fitness Center	37,000	4.80%	39,000	4.91%	5.41%
Solid Waste Disposal Fund	1,400	0.18%	1,200	0.15%	-14.29%
Parking Meter Fund	1,000	0.13%	1,000	0.13%	0.00%
Gift Fund	3,800	0.49%	5,300	0.67%	39.47%
Retirement Admin. Fund	800	0.10%	1,000	0.13%	25.00%
<b>Totals</b>	<b>\$ 771,000</b>	<b>100.00%</b>	<b>\$ 794,000</b>	<b>100.00%</b>	<b>2.98%</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.

**Budget Highlights:**

- In May 2012, 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.
- Total FY14 debt service budgeted in this account – within the Levy Limit and excluded – is projected to be 9.3% of the total proposed General Fund budget.
- The next long-term bond issuance is scheduled for the Spring 2013 in the approximate amount of \$2,910,000. The estimate of FY14 debt service for this issuance (\$676,500) is included in the proposed budget.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
Within the Levy Limit	\$3,103,694	\$3,114,729	\$3,300,000	\$3,400,000
Excluded Debt *	4,853,961	4,859,144	4,719,471	4,624,457
<b>Total Expenditure</b>	<b>\$7,957,655</b>	<b>\$7,973,873</b>	<b>\$8,019,471</b>	<b>\$8,024,457</b>

**Funding Summary**

Tax Levy *	6,525,859	6,846,461	7,134,593	6,649,579
Stabilization Funds	1,000,000	700,000	475,000	965,000
Thoreau MSBA Grant	431,796	427,412	409,878	409,878
<b>Total Funding</b>	<b>\$7,957,655</b>	<b>\$7,973,873</b>	<b>\$8,019,471</b>	<b>\$8,024,457</b>

\*Amount does not include assessable share of CCRSD Excluded Debt.

**Description:**

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. The table on pages II-56 to 57 shows all debt service for bonds issued through June 30, 2012 including debt service supported from the enterprise funds and from betterment assessments.

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

- The total General Fund budget allocation for capital needs should be in the range of 7-8%;
- One-third of capital needs should be met from current resources; the cost of borrowing (principal and interest repayment, together with related issuance costs and short-term interest expense) should not exceed approximately 5% of the current General Fund resource budget;
- A rapid debt repayment schedule should be maintained for tax-supported debt, with a goal (for "within the levy limit" debt) of 65% repayment within five years and 90% repayment within ten years.

These guidelines serve several important purposes:

- Capital investment needs are not "squeezed out" of the budget by the demands of current operations;
- The appetite for meeting capital needs through potentially excessive borrowing is controlled;
- Rapid repayment schedules serve to hold down the amount expended in the form of interest costs; and new capacity for debt issuance is continually made available, thereby enabling newly recognized capital needs to be addressed annually; rapid principal repayment serves as a key foundation element of the Town's Aaa credit rating.

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

**JOINT (TOWN-CPS): Debt Service**

**Item 41**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
<b>i. Long-Term Debt</b>					
Town - Principal	\$ 2,125,000	\$ 2,300,000	\$ 2,225,000	\$ 2,255,000	\$ 2,255,000
Town - Interest	226,057	256,271	242,671	236,041	236,041
Subtotal	\$ 2,351,057	\$ 2,556,271	\$ 2,467,671	\$ 2,491,041	\$ 2,491,041
School - Principal	655,000	475,000	625,000	740,000	740,000
School - Interest	85,568	66,716	72,221	75,516	75,516
Subtotal	\$ 740,568	\$ 541,716	\$ 697,221	\$ 815,516	\$ 815,516
<b>Within the Levy Limit Total</b>	<b>\$ 3,091,625</b>	<b>\$ 3,097,987</b>	<b>\$ 3,164,892</b>	<b>\$ 3,306,557</b>	<b>\$ 3,306,557</b>
Town - Excluded Principal	173,196	174,675	176,184	177,723	177,723
Town - Excluded Interest	46,242	43,997	39,420	34,564	34,564
Subtotal	\$ 219,438	\$ 218,672	\$ 215,604	\$ 212,287	\$ 212,287
School - Excluded Principal	2,990,000	3,080,000	3,045,000	3,035,000	3,035,000
School - Excluded Interest	1,643,290	1,560,472	1,468,848	1,377,170	1,377,170
Subtotal	\$ 4,633,290	\$ 4,640,472	\$ 4,513,848	\$ 4,412,170	\$ 4,412,170
<b>Excluded Debt Total</b>	<b>\$ 4,852,728</b>	<b>\$ 4,859,144</b>	<b>\$ 4,729,452</b>	<b>\$ 4,624,457</b>	<b>\$ 4,624,457</b>
<b>Long-Term Debt Total</b>	<b>\$ 7,944,353</b>	<b>\$ 7,957,131</b>	<b>\$ 7,894,344</b>	<b>\$ 7,931,014</b>	<b>\$ 7,931,014</b>
<b>II. Short-Term Debt</b>					
BAN Interest - within levy limit	7,723	5,316	90,127	58,443	58,443
BAN Interest - debt exclusion	1,236	-	-	-	-
Sub Total	\$ 8,959	\$ 5,316	\$ 90,127	\$ 58,443	\$ 58,443
<b>III. Issuance Costs</b>					
Issuance costs within levy limit	4,343	11,426	35,000	35,000	35,000
<b>Grand Total</b>	<b>\$ 7,957,654</b>	<b>\$ 7,973,873</b>	<b>\$ 8,019,471</b>	<b>\$ 8,024,457</b>	<b>\$ 8,024,457</b>

Funding Plan	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
Gen. Fund - Within levy Limit	\$ 3,300,000	41.15%	\$ 3,400,000	42.37%	3.03%
Gen. Fund - Debt Exclusion	3,834,593	47.82%	3,249,579	40.50%	-15.26%
<b>General Fund Total</b>	<b>7,134,593</b>	<b>88.97%</b>	<b>\$ 6,649,579</b>	<b>82.87%</b>	<b>-6.80%</b>
Stabilization Fund Allocation	475,000	5.92%	965,000	12.03%	N/A
Thoreau MSBA Grant	409,878	5.11%	409,878	5.11%	0.00%
<b>Totals</b>	<b>\$ 8,019,471</b>	<b>100.00%</b>	<b>\$ 8,024,457</b>	<b>100.00%</b>	<b>0.06%</b>

**SECTION III: Town Budget Detail**

**THIS PAGE INTENTIONALLY LEFT BLANK**

# **Section IV**

## **Budget Detail – Unappropriated**

**SECTION IV: Unappropriated**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**SECTION IV: Unappropriated**

**THIS PAGE INTENTIONALLY LEFT BLANK**

Mission Statement:

This account funds certain charges that are levied on the Town by State Law, which are not subject to Town Meeting appropriation. The primary item (constituting 83% of the General Fund assessment paid in FY12) is the Town's share of MBTA operating costs.

Budget Highlights:

- The fiscal plan allows for a 2.5% increase in the MBTA assessment, to \$383,000.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 423,065	\$ 427,926	\$ 468,736	\$ 483,000
Other Funds	\$ 12,580	\$ 13,020	\$ 13,020	\$ 12,660
<b>Total Expenditures</b>	<b>\$ 435,645</b>	<b>\$ 440,946</b>	<b>\$ 481,756</b>	<b>\$ 495,660</b>

Description:

Certain charges are levied on the Town by state law and are not subject to Town Meeting appropriation. The principal item is the Town's assessment for MBTA services, which is \$373,319 for FY13 and is estimated at \$383,000 for FY14. While existing state law stipulates that assessments on cities and towns in the aggregate cannot rise more than 2 ½% per year, the allocations to individual municipalities are determined in part by relative equalized property valuation. A portion of the MBTA charge is allocated by periodic passenger boarding counts. Thus, the forecasted charges to an individual municipality are not precisely predictable. Further, the state legislature has acted on occasion to exceed this overall 2 ½% growth limit.

Legislation enacted in 1999 as part of the state budget established a new structure for financing the MBTA. Over the ensuing years, this legislation promised a modest reduction in Concord's assessment as the paying district has been enlarged beyond the prior 78 cities and towns. The assessment paid in FY02 was \$362,747. Ten years later, the FY12 assessment paid was 2.6% lower. The MBTA assessment for FY14 is budgeted to increase by 2 ½%.

**Detail – General Fund Charges**

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Est.
MBTA Assessment	\$357,910	\$355,923	\$353,208	\$373,319	\$383,000
Air Pollution Control District	7,583	7,748	8,021	8,254	8,500
Metro Area Planning Council	4,877	4,945	5,030	5,236	5,400
Charter School Assessment	0	49,449	59,817	80,077	84,000
School Choice Assessment	7,025	5,000	1,850	1,850	2,100
<b>Total</b>	<b>\$377,395</b>	<b>\$423,065</b>	<b>\$427,926</b>	<b>\$468,736</b>	<b>\$483,000</b>

**UNAPPROPRIATED: State & County Assessments**

**Item 101**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
State Assessments	\$ 423,065	\$ 427,926	\$ 468,736	\$ 483,000	\$ 483,000
Parking Surcharge	9,404	8,540	8,540	8,320	8,320
Excise Tax Clears	3,176	4,480	4,480	4,340	4,340
Totals	<u>\$ 435,645</u>	<u>\$ 440,946</u>	<u>\$ 481,756</u>	<u>\$ 495,660</u>	<u>\$ 495,660</u>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 468,736	97.30%	\$ 483,000	97.45%	3.04%
Parking Meter Fund	8,540	1.77%	8,320	1.68%	-2.58%
Agency Fund	4,480	0.93%	4,340	0.88%	-3.13%
Totals	<u>\$ 481,756</u>	100.00%	<u>\$ 495,660</u>	100.00%	2.89%

**Mission Statement:**

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 courts.

**Budget Highlights:**

- About \$125,000 of the Overlay account covers the expected cost of property tax exemptions granted to eligible taxpayers by state law.
- Balances are being retained in prior year accounts to cover an estimated \$58,000 abatement exposure for FY09 personal property taxes – poles and wires over public ways – valued by the state DOR prior to a FY10 statute which clarified their taxable status. A State Appeals Court on March 19, 2012 ruled against the State. On May 3, 2012, the SJC denied further review.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
Original Overlay	\$ 545,082	\$ 500,183	\$ 538,810	\$ 550,000

**Description:**

"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."

**Overlay Details**

Fiscal Year	Tax Levy	Overlay	Overlay as % of Levy	Used as of 6/30/12		Balance as of 6/30/12
				\$	% of Levy	
FY03	\$ 42,496,029	\$ 413,140	0.97%	\$ 511,269	1.20%	\$ -
FY04	46,496,029	500,207	1.08%	344,031	0.74%	156,176
FY05	50,147,585	584,657	1.17%	493,841	0.98%	90,816
FY06	53,273,087	481,979	0.90%	361,241	0.68%	120,738
FY07	56,065,720	453,991	0.81%	230,380	0.41%	223,611
FY08	58,946,964	588,461	1.00%	350,666	0.59%	237,795
FY09	62,648,641	523,555	0.84%	233,627	0.37%	289,928
FY10	65,797,569	506,857	0.77%	504,934	0.77%	1,923
FY11	66,545,397	545,082	0.82%	402,802	0.61%	142,280
FY12	69,122,997	500,183	0.72%	287,190	0.42%	212,993
FY13 Budgeted	71,123,429	538,810	0.76%			
FY14 Proposed	74,815,989	550,000	0.74%			

**UNAPPROPRIATED: Overlay**

**Item 102**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Original Overlay	\$ 545,082	\$ 500,183	\$ 538,810	\$ 550,000	\$ 550,000
Plus: Amount to be raised from recap	-	-	-	-	-
Less: Used for abatements and exemptions thru 6/30/12.	(402,802)	(287,190)	-	-	-
Transferred to (from) other years	-	-	-	-	-
Transferred to unreserved fund balance	-	-	-	-	-
Balance as of June 30, 2012	\$ 142,280	\$ 212,993	N/A	N/A	N/A

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 538,810	100.00%	\$ 550,000	100.00%	2.08%
Totals	\$ 538,810	100.00%	\$ 550,000	100.00%	2.08%

Account Summary:

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.

Budget Highlights:

- The average annual expenditures for FY03-FY12 is \$569,972.
- The budget objective is to appropriate at or close to the 10-year average (see Item 18, Snow & Ice Removal). The FY14 Proposed Budget is \$30,000 short of this objective.
- Variance from the average annual cost is significant; the average deviation for the past ten years is \$140,083.
- The average annual snow account deficit for the past 5 years is \$171,140.
- The FY14 Budget Plan provides for a current year cost overrun at approximately the average deficit of the past 5 years.

**Expenditure Summary - Snow Account Deficit**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 99,199	\$ 157,838	\$ -	\$ 170,000

Description:

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 above as an "expenditure" represent budget overruns of the prior year added to the budget of the year shown, as authorized by MGL Ch.44, s31D. For example, the FY14 snow and ice deficit budget covers the deficit that may be incurred during FY13 (July 1, 2012 - June 30, 2013) which would have to be funded as part of the FY14 tax levy. This is an estimate only, at this stage of the FY14 planning process.

Surplus (Deficit) History		Snow Appropriation	Snow Expenditure	State and Federal Aid	Net Expenditure	Surplus (Deficit)
Actual	FY03	\$ 360,000	\$ 654,568	\$ 44,726	\$ 609,842	\$ (249,842)
	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)
	FY11	495,000	722,017	69,179	652,838	(157,838)
	FY12	513,000	291,685		291,685	221,315
	Budgeted	FY13	525,000			
Proposed	FY14	540,000				

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

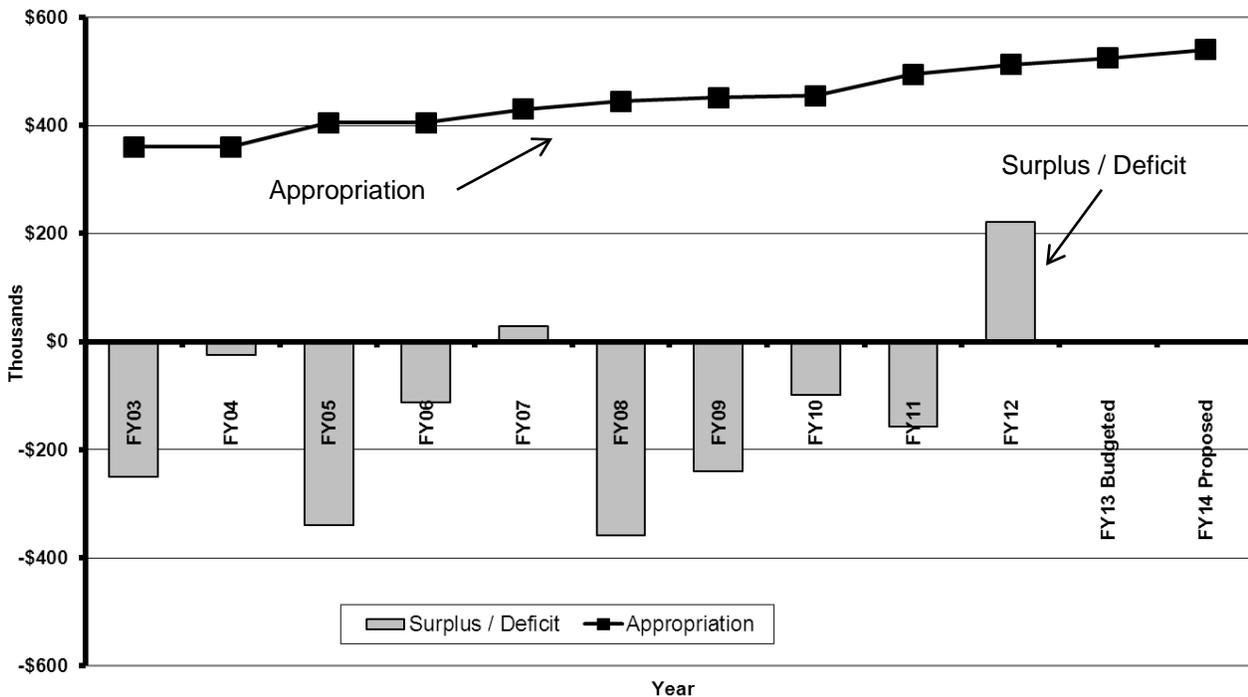
**UNAPPROPRIATED: Snow and Ice Deficit/Other Deficits**

**Item 103**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Snow and Ice Deficit of Prior Year (raised in current tax levy)	\$ 99,199	\$ 157,838	\$ -	\$ 170,000	\$ 170,000
Totals	\$ 99,199	\$ 157,838	\$ -	\$ 170,000	\$ 170,000

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ -	100.00%	\$ 170,000	100.00%	#DIV/0!
Totals	\$ -	100.00%	\$ 170,000	100.00%	#DIV/0!

**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) and has exceeded the appropriation in 8 of the past 10 years (by an average of approximately \$127,000).

**SECTION IV: Unappropriated**

**THIS PAGE INTENTIONALLY LEFT BLANK**

# **Section V**

## **Budget Detail – Education**

**SECTION V: Education**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**SECTION V: Education**

**THIS PAGE INTENTIONALLY LEFT BLANK**

Mission Statement:

The mission of the Concord Public Schools, as partners with our families and communities, is to maximize each student’s opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world. CPS seeks to provide a rigorous and varied educational experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the community’s historic commitment to social consciousness, mutual respect, intellectualism, and public education.

Budget Highlights:

- The total FY14 CPS budget is proposed to increase 4.0 % in conformance with the Finance Committee guideline.
- K-8 enrollment is projected at 10/01/13 to be:

<u>Grade</u>	<u>Number</u>	<u>Change</u>
K-5	1,436	+33
6-8	710	+ 11
<b>Total</b>	<b>2,146</b>	<b>+ 44</b>

(Source: NESDEC, October 2012)

**Budget Summary**

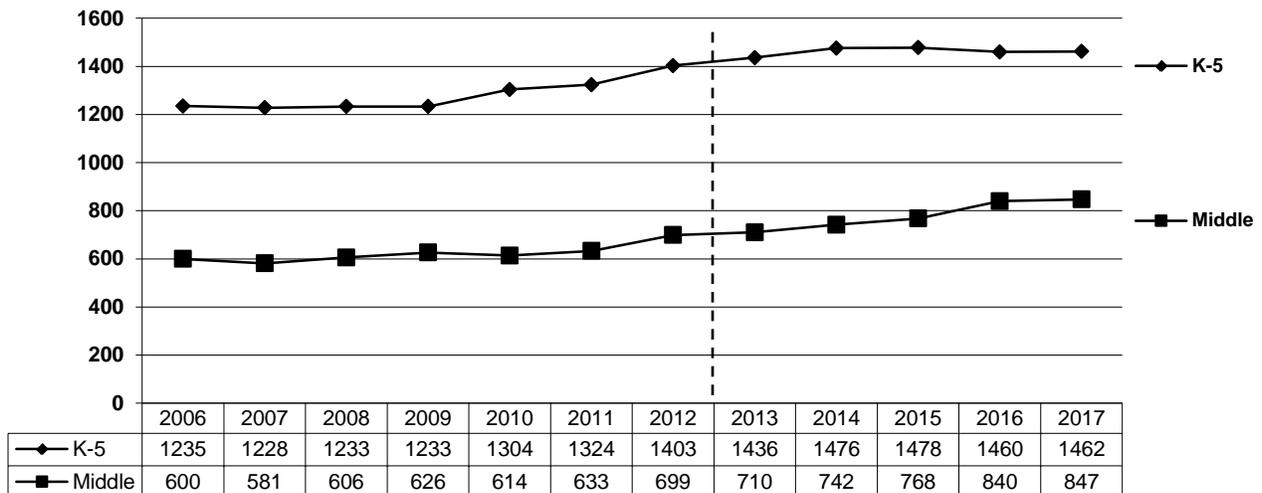
	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Proposed
General Fund	\$27,699,200	\$28,474,200	\$29,755,538	\$31,140,538

Description:

The Concord Public School (CPS) Department operates three elementary schools (Grades K-5) and a middle school (Grades 6-8), serving an enrollment of 2,102 students as of October 1, 2012 (an increase of 8.1% over one year and 6.7% the ten-year period from October 1, 2002 when the enrollment was 1,970.

A five-member elected School Committee is responsible for providing policy direction to the school administration.

**Enrollment at October 1  
With NESDEC projection**



*Projected data 2013 to 2017*

**EDUCATION: Concord Public Schools**

**Item 104**

<b>Budget Detail</b>					
Program Area	Previous Fiscal Years			FY14 Proposed	
	FY11 Budget	FY12 Budget	FY13 Budget	Fin. Com. Guideline	School Com. Proposed
Regular Education	\$ 14,918,391	\$ 15,370,755	\$ 15,647,480	N/A	\$ 16,554,618
Special Education	6,461,261	6,672,579	7,795,828	N/A	8,410,279
Operations	4,212,739	4,309,273	4,213,614	N/A	4,085,538
Administration	2,017,009	2,034,647	2,033,670	N/A	2,041,803
Fixed Cost	89,800	86,946	64,946	N/A	48,300
<b>Total</b>	<b>\$ 27,699,200</b>	<b>\$ 28,474,200</b>	<b>\$ 29,755,538</b>	<b>\$ 31,140,538</b>	<b>\$ 31,140,538</b>

<b>Personnel Services Summary</b>					
		FY13 Budget		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	185.20	\$ 15,735,953	185.45	\$ 16,842,087
N/A	All Other	149.20	\$ 7,839,918	146.67	\$ 7,844,759
	<b>Total</b>	<b>334.40 FTEs</b>	<b>\$ 23,575,871</b>	<b>332.12 FTEs</b>	<b>\$ 24,686,846</b>

There are certain accounts included in the Town budget that provide for expenses related both to Town government departments and to CPS. In order to fully understand the total funds committed to education, it is necessary to add allocations of the accounts described in the following table:

<b>CPS Share of Town Government Expenses</b>				
	Previous Fiscal Years			FY14
	FY11 Actual	FY12 Actual	FY13 Budgeted	Proposed
Police (crossing guards)	\$ 49,640	\$ 49,940	\$ 54,480	\$ 54,480
Group Insurance	1,673,302	1,789,434	1,848,338	1,933,280
Unemployment/workers comp.	108,473	109,855	100,000	100,000
Retirement	643,371	666,963	701,581	783,355
Medicare Tax	295,242	307,739	322,000	340,000
Social Security	49,125	54,957	55,000	55,000
Debt Service - within levy limit	740,568	541,716	697,221	815,516
Excluded Debt	4,638,575	4,648,440	4,503,867	4,412,170
<b>Totals</b>	<b>\$ 8,198,296</b>	<b>\$ 8,169,044</b>	<b>\$ 8,282,487</b>	<b>\$ 8,493,801</b>

**Mission Statement:**

The mission of the Concord-Carlisle Regional School District, as partners with our families and communities, is to maximize each students opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world, by providing a rigorous and varied educational experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the communities historic commitment to social consciousness, mutual respect, intellectualism, and public education.

**Budget Highlights:**

- The total FY14 CCRSD budget is proposed to increase 1.21 for operations and 8.49% overall in conformance with the Concord Finance Committee guideline. Of the total increase of \$2.063 million, \$1.776 million is for debt service.
- Concord's operating budget assessment (net of excluded debt) is proposed to be \$15,391,221, a 2.16% increase.
- The FY13 and FY14 assessment ratios are:

	FY13	FY14
Concord	71.77%	72.85%
Carlisle	28.23%	27.15%

**Expenditure Summary - Assessments**

	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Proposed
Concord Share	\$14,587,881	\$15,089,162	\$15,320,349	\$16,943,064
Carlisle Share	\$ 6,332,642	\$ 6,347,351	\$ 6,026,103	\$ 6,314,402
<b>Total</b>	<b>\$20,920,523</b>	<b>\$21,436,513</b>	<b>\$21,346,452</b>	<b>\$23,257,466</b>

**Description:** The Concord-Carlisle Regional School District (CCRSD) manages the grades 9-12 Academic High School (CCHS). The District is a separate political jurisdiction under the control of an elected School Committee. It does not, however, have independent taxing power. It receives state aid directly and carries out its own financial operations.

**Budget History: Concord-Carlisle Regional School District**

	FY09	FY010	FY11	FY12	FY13	FY14 Proposed
Gross Budget	\$ 20,365,127	\$ 21,381,332	\$ 22,357,071	\$ 23,981,012	\$ 24,290,423	\$ 26,353,647
Less:						
State Aid	(2,318,274)	(2,398,082)	(2,458,670)	(2,119,499)	(2,343,971)	(2,496,181)
District	(450,000)	(202,927)	(454,408)	(425,000)	(600,000)	(600,000)
<b>Net Assessable</b>	<b>\$ 17,596,853</b>	<b>\$ 18,780,323</b>	<b>\$ 19,443,993</b>	<b>\$ 21,436,513</b>	<b>\$ 21,346,452</b>	<b>\$ 23,257,466</b>
Concord	12,667,974	13,488,028	13,982,175	15,089,162	15,320,349	16,943,064
Carlisle	4,928,878	5,292,295	5,461,818	6,347,351	6,026,103	6,314,402

**Debt Exclusion**

Ballot Date	Amount	Date of Issue	Rate	FY14 Debt Service	Final Maturity
June 6, 2006	1,200,000	Dec. 15, 2007	3.33%	\$ 284,065	FY17
Mar. 27, 2007	1,245,000				
Nov. 5, 2011	33,500,000	June 2013 To be issued	Est. 2.50%	\$ 2,135,074	FY37
<b>Gross Total Debt Service:</b>				\$ 2,419,139	FY15 final pay
<b>Less School Building Authority annual payment, 1993 project:</b>				(288,950)	
<b>Net Apportioned to Concord and Carlisle:</b>				\$ 2,130,189	
<b>Concord Share (72.85%):</b>				\$ 1,551,843	
<b>Carlisle Share (27.15%):</b>				\$ 578,346	

**EDUCATION: Concord-Carlisle Regional School District**

**Item 105**

Budget Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Budget	FY12 Budget	FY13 Budget	Finance Comm. Guideline	School Comm. Proposed
<b>Program Area</b>					
Regular Education	\$ 10,059,604	\$ 10,458,821	\$ 11,067,040	N/A	\$ 11,660,209
Special Education	5,653,107	5,525,903	5,235,732	N/A	4,836,801
Administrative Support	1,285,287	1,323,231	1,335,889	N/A	1,434,327
Operations	2,814,179	2,936,312	3,136,859	N/A	3,374,627
Fixed Costs	2,562,015	2,989,007	2,871,867	N/A	2,628,544
Operations Subtotal	22,374,192	23,233,274	23,647,387	N/A	23,934,508
<b>Debt Service</b>					
Debt Reimbursed by State Aid	288,950	288,950	288,950	N/A	288,950
Debt Exclusion Assessed	835,285	458,788	354,086	N/A	2,130,189
Debt Service Subtotal	1,124,235	747,738	643,036	N/A	2,419,139
<b>Total Budget</b>	<b>\$ 23,498,427</b>	<b>\$ 23,981,012</b>	<b>\$ 24,290,423</b>	<b>\$ 26,353,647</b>	<b>\$ 26,353,647</b>

Funding Plan - Concord Assessment					
	FY13 Budget	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
<b>General Fund:</b>					
Ratio	71.77%		72.85%		
Operating	\$ 15,066,221	98.34%	\$ 15,391,221	90.84%	2.16%
Excluded Debt	\$ 254,128	1.66%	\$ 1,551,843	9.16%	510.65%
Totals	<u>\$ 15,320,349</u>	100.00%	<u>\$ 16,943,064</u>	100.00%	10.59%

Personnel Services Summary					
		FY13 Budget		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	107.88	\$ 9,579,159	116.86	\$ 10,104,077
N/A	All Other	74.53	\$ 5,491,880	77.23	\$ 5,729,271
	<b>Total</b>	<u>182.41 FTEs</u>	<u>\$ 15,071,039</u>	<u>194.09 FTEs</u>	<u>\$ 15,833,348</u>

Enrollment as of October 1						
Grade	Actual	Projected (NESDEC, October 2012)				
		2012	2013	2014	2015	2016
9	309	333	321	347	324	357
10	295	313	337	325	352	328
11	302	295	313	337	325	352
12	310	303	296	314	339	326
Total	1,216	1,244	1,267	1,323	1,340	1,363
Resident	1,142	1,168	1,190	1,242	1,258	1,280
Concord	72.85%	72.35%	72.69%	72.54%	72.42%	75.16%
Carlisle	27.15%	27.65%	27.31%	27.46%	27.58%	24.84%

**Mission Statement:**

The Minuteman Career & Technical High School system provides an educational program that supplements the academic high school system and offers a broad range of programs designed for students seeking vocational training.

**Budget Highlights:**

- The total Minuteman Career & Technical High School budget is expected to increase from \$17.3 million in FY13 to \$18.5 million in FY14, a 7.5% increase.
- However, Concord’s assessment is expected to decrease by 47% from \$437,910 to \$230,588, due to a projected decrease in Concord enrollment from 18 to 9 students.
- The Finance Committee’s estimate of \$480,000 made in October 2012 was made without updated information. The preliminary estimate by Minuteman was received in early January.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
Total Budget	\$16,258,679	\$16,435,473	\$17,251,713	\$18,547,098
Concord Assessment	\$ 590,682	\$ 555,830	\$ 437,910	\$ 230,588

**Description:**

**Budget and Assessment Details**

According to the Regional Agreement, the major part of Concord’s assessment is computed based upon the ratio of Concord students to the number of students from the sixteen member Towns attending Minuteman as of the previous October 1. Apportionment of certain special operating and capital costs makes up the balance of the assessment. State aid and Minuteman’s own funds (tuition and prior fund balances) are deducted from the gross budget to arrive at a net assessable budget. The 1994 Education Reform Law modified this calculation in a manner that has created significant disparities in the “per pupil” assessment paid by each community.

**Budget and Assessment History**

	FY10	FY11	FY12	FY13	FY14 Proposed
Total Budget	\$17,496,001	\$16,258,679	\$16,435,473	\$17,251,713	18,547,098
Less:					
State Aid	2713,325	2,602,088	2,663,037	2,713,037	2,713,037
Tuition & Choice	4,345,666	4,495,732	4,349,384	4,725,000	5,800,000
Other Revenue	462,894	480,500	244,450	244,500	100,000
Total Assessment	\$9,974,116	\$8,680,359	\$9,178,552	\$9,569,176	\$9,934,061

**EDUCATION: Minuteman Regional High School**

**Item 106**

Expenditure Detail					
	Previous Fiscal Years			FY14	
	FY11 Budget and Assessment	FY12 Budget and Assessment	FY13 Budget and Assessment	Fin. Com. Estimate (November)	Superintendent's Recommendation
Admininstration	\$ 1,075,453	\$ 1,097,608	\$ 1,321,287	N/A	\$ 1,421,327
Instructional Services	8,264,000	8,179,903	8,536,430	N/A	9,154,499
Student Services	1,791,745	1,767,051	1,895,805	N/A	1,987,161
Operations & Maintenance	1,523,387	1,740,683	1,755,494	N/A	1,659,520
Insurance, Retirement, Leases	2,720,366	2,603,425	2,767,420	N/A	2,883,584
Community Services	100,000	100,000	100,000	N/A	100,000
Capital Expenditures	501,099	507,930	433,688	N/A	888,688
Debt Service	282,629	438,873	441,589	N/A	452,318
Total	\$ 16,258,679	\$ 16,435,473	\$ 17,251,713	N/A	\$ 18,547,097
Concord Assessment	\$ 590,682	\$ 555,930	\$ 437,910	\$ 480,000	\$ 230,588
Assessment per FTE	\$ 22,719	\$ 25,265	\$ 24,328	N/A	\$ 25,621

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 437,910	100.00%	\$ 230,588	100.00%	-47.34%
Totals	\$ 437,910	100.00%	\$ 230,588	100.00%	-47.34%

Enrollment as of October 1					
	2008	2009	2010	2011	2012
16 Member Town	438	430	445	430	401
Concord Only	24	26	22	18	9
Concord Share	5.48%	6.05%	4.94%	4.19%	2.24%

**SECTION V: Education**

**THIS PAGE INTENTIONALLY LEFT BLANK**

# **Section VI Appendix**

**SECTION VI: Appendix**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**SECTION VI: Appendix**

**THIS PAGE INTENTIONALLY LEFT BLANK**

## 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 Selectmen-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 (Article 6, Line Items 1-36 on the 2013 Annual Town Meeting Warrant). 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 (Article 6, Line Item 34, proposed at \$225,000).

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 Board of Selectmen. The Board of Selectmen 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.

### Budget Schedule

Beginning in September each fiscal year, the 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 Board of Selectmen and School Committees by November 30th. With input from these groups, the Town Manager submits the recommended budget to the Board of Selectmen at least 90 days prior to the beginning of the Annual Town Meeting, which begins in late April.

In late February 2012, 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	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
	Establish goals; hold planning meeting										
		Depts develop operating & CIP budget requests									
			Depts present budget requests; Finance Comm presents budget guidelines								
					Warrant is open						
					Town Manager reviews budgets & submits them to the Board of Selectmen						
					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 hearing on Enterprise Fund budgets					
									Town Meeting discusses & adopts Town Govt., Schools, & capital budgets		
July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June

## Appendix: Budget Process

### FY14 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 Board of Selectmen and requiring appropriation by the Town Meeting. The School Superintendent and School Committees carry out similar steps leading to Town Meeting.*

### **2012**

August 17	Capital Improvement Program Instructions issued (FY2014-18)
September 21	Capital Improvement Program (FY2014-18) requests due
September 20	FY2014 fiscal planning meeting; Board of Selectmen, School Committee, Finance Committee
September 21	Budget Instructions issued to all departments, boards and committees
October 19	FY2014 Operating Budget Requests due
October 29 – November 16	Operating and Capital Budget Requests review: meetings with Town Department Heads and Budget Review Team
November 8	Board of Assessors meet to review draft Classification Report from the Town Assessor
November 16	Classification Report submitted by Board of Assessors to Board of Selectmen (Re: setting the FY2013 property tax rate or rates)
November 19	Public Hearing ("Classification Hearing"), proposed property tax rates for FY2013 (based on FY2013 appropriations voted at April 2012 Town Meeting)
November 15	Finance Committee votes Budget Guidelines and issues by November 30 to Selectmen and School Committees
December 1 (Sat)	Selectmen/Committees Coordination Meeting; planning session for April 2013 Annual Town Meeting
December 3	Warrant opened for 2013 Annual Town Meeting
December 14	Preliminary FY2014 Operating Budget recommendations and final recommendations for FY2014-18 CIP compiled by Budget Review Team for Town Manager's review and decisions

**Continued on next page**

## Appendix: Budget Process

### 2013

- January 2 Warrant for Town Meeting closes at 4:00 PM
- January 7 Preliminary draft of Town Manager's expenditure/appropriation recommendations for FY2014 Operating Budget submitted to Board of Selectmen
- January 22 90 days prior to the Annual Town Meeting, the Town Manager's Proposed Budget for FY2014 (General Fund operations and proposed appropriations) is published and submitted to Selectmen. (Also, no later than this date, 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 conduct review.
- February 1 Proposed budgets for FY2014 operations of Enterprise Funds are due
- February 14 Public Hearings advertised (for FY2014 General Fund operations)
- February 15 Legal deadline for mailing of Town Meeting Warrant to residents (at least 10 days prior to Public Hearing)
- February 25 Finance Committee's Public Hearing on Town Manager's General Fund operating and capital budget proposals for FY2014 and other non-school and non-CPA financial articles on the Town Meeting Warrant
- February 27 Finance Committee's Public Hearing on Education budget proposals for FY2014 (Concord Public Schools, Concord-Carlisle Regional High School, and Minuteman Career and Technical High School) and Community Preservation Act article
- March 8 Town Manager's Proposed Budget for FY2014 Enterprise Operations published (10 days prior to Public Hearing)
- March 18 Public Hearing on Enterprise Fund budgets and articles
- March 21 Finance Committee completes its recommendations for Town Meeting
- April 1 Finance Committee Report to printer
- April 12 Finance Committee Report mailed to residents (at least 10 days prior to Town Meeting)
- April 22 Town Meeting - consideration of budget; enactment of appropriations (first session)

## Appendix: Finance Committee's Budget Guidelines



### Town of Concord

Finance Department  
22 Monument Square  
P.O. Box 535  
Concord, Massachusetts 01742

**Date:** November 30, 2012  
**To:** Board of Selectmen  
Concord Public School Committee  
Concord-Carlisle Regional School Committee  
Mr. Christopher Whelan, Town Manager  
Ms. Diana Rigby, Superintendent of Schools

**From:** Ms. Lynn Salinger, Chair, Concord Finance Committee  
Mr. John C. Hutchins, Vice Chair, and Chair of Guidelines Subcommittee

**Subject:** **FY 2014 Final Budget Guidelines**

As required by Town bylaws the Finance Committee has approved a Budget Guideline for the fiscal year beginning July 1, 2013 (FY 2014). The Guideline was adopted with full consideration of the budget requests provided to the Committee by the three primary budget authorities in Concord, as well as assessment of non-property tax revenues to be expected and the Town's position with regard to the amount of the unused capacity to levy taxes under the Proposition 2 ½ Levy Limit for the coming fiscal year.

The Guideline adopted by the Finance Committee allocates \$2,460,000 of incremental funds to the operating budgets:

- \$750,000 is allocated for the Town budget under the direction of the Town Manager;
- \$1,385,000 is allocated for the Concord Public Schools (CPS); and
- \$325,000 is allocated for the Concord Carlisle Regional School District (CCRS).

The Guideline assumes that \$735,000 will be allocated from the Elementary School Debt Stabilization Fund and \$230,000 will be allocated from the High School Debt Stabilization Fund created in November 2011 at the time the new high school was approved by the voters, to offset partially the tax impact of FY 14 debt service on long term serial bonds issued for, respectively, the elementary school building projects and the new high school building project. The result is an estimated increase of 3.87% in the operating budgets and an overall increase in the tax rate for existing taxpayers of 4.00% (inclusive of the net increase in debt service on "excluded debt" and increases in Joint Accounts and other miscellaneous costs). This guideline requires a tax levy projected at \$74.8 million, which would be \$2.46 million below the current estimate of Concord's levy limit for FY14.

## Appendix: Finance Committee's Budget Guidelines

The Finance Committee began its deliberations about the FY14 guidelines with the following factors in mind:

- A challenging economic situation still exists, with real estate values and household incomes essentially stagnant in Concord as elsewhere in the Commonwealth. The “Tax Rate Analysis, Fiscal Year 2013, Report by the Board of Assessors to the Board of Selectmen for Public Hearing November 19, 2012” shows a decline of more than 2% in existing taxable property values in Concord during the year ended December 31, 2011 (the base year for the FY13 assessments).
- The United States economy is still struggling to recover from the great recession, and the Eurozone economy appears to be entering a recession which could have a significant negative impact on the United States economy. The federal and Commonwealth budget situations remain uncertain. The looming “fiscal cliff” of termination of the Bush tax cuts and significant across-the-board budget cuts for most parts of the federal budget constitute a serious risk to the fragile economic recovery that has been taking place, with unpredictable but potentially serious impacts on the Massachusetts economy and jobs and incomes in Concord.
- The Finance Committee is concerned about the cumulative impact on the Town, particularly its residents on fixed incomes and its less affluent citizens, of the steady increases in Town budgets and resulting tax increases, at a time when incomes are stagnant and property values are decreasing.
- The Town’s unreserved fund balance position (“Free Cash”) at the end of FY 12 was solid. Even after the appropriation of \$2 Million from Free Cash to establish a debt stabilization fund to mitigate during the peak years the debt service cost of the new high school and the appropriation of \$850,000 from Free Cash to help fund the FY13 budget, the preliminary estimate of Free Cash at June 30, 2012 is approximately \$9.1 million. The Committee considers it important to keep the balance of Free Cash at about that level to support the Town’s “triple A” bond rating through this period of financial uncertainty and the pending High School debt issuances.
- After adoption of the FY13 guidelines in November 2011, the projections for certain non-tax-levy revenues for FY13 increased materially. This allowed the Finance Committee to revise its original guideline for CPS, prior to the April 2012 Town Meeting, to a level which the School Committee felt was needed. Subsequently, further unexpected increases in projections of non-tax-levy related revenues for FY13 have resulted not only in a significantly lower increase in the tax rate than was projected at the time of the 2012 Annual Town Meeting but also in a significant increase, rather than a decrease, in the unused Proposition 2 ½ Levy Limit. Excluding the tax levy on new construction value, the average property tax increase for existing taxpayers for FY13 is 1.18%.
- The enrollment in the Concord Public Schools for the 2012-2013 school year, grades K through 8, unexpectedly increased by 145 students (7.4%), with some increase in pre-school enrollments as well, filling some of the elementary schools nearly to capacity and making it necessary to hire more teachers. There is a possibility of further increases as the Concord Mews apartments are fully rented and other residential projects are completed.

## Appendix: Finance Committee's Budget Guidelines

- For FY11 both the Town and CPS budgets remained flat at the FY10 levels. While increases in those budgets in FY12 and FY13 have partially relieved the stresses caused by the stringent controls adopted in FY11, there are still a number of fiscal matters that were deferred that now need to be addressed, including some salary disparities.
- The Finance Committee reviewed the history of Concord's average tax bills and per pupil expenditures at CPS and CCRSD relative to comparable peer towns. While the schools have achieved high academic success, the benchmarking analysis raised concerns that certain categories of expenses at CCRSD are disproportionately high compared to peer regional high schools.
- The projected enrollment ratios of Concord and Carlisle students at CCRSD over the next several years suggest that Concord's percentage of total enrollment will rise over the next few years. It increased from 71.77% for the 2011-2012 school year to 72.85% for 2012-2013, resulting in an increase of approximately \$231,000 in Concord's share of the CCRSD budget without regard to any increase in the operating budget. Concord's percentage of enrollment is projected to increase to as high as 78%. The increase in Concord's percentage will impact the amount assessed to Concord each year for its share of the operating budget and its share of debt service costs.
- The Finance Committee is aware of looming matters with potentially serious financial implications for the Town. While it is possible that none of these contingencies will directly impact FY14 finances, a number of them are likely to require expenditures sometime during the FY 15 through FY 18 time frame. Included are a number of costs or potential costs arising out of or relating to the construction of the new high school, including possible needs to remediate contamination at the private landfill site (circa 1950) contained on the CCRSD campus, to build a new bus transportation depot for CPS and/or CCRSD at a new location other than the CCRSD campus where it has been located, to replace the five tennis courts and JV playing field that will be eliminated by construction of the new school, and to supplement the costs of the furniture, fixtures, equipment and information technology for the new high school in excess of the fixed amounts allowed by MSBA in the construction budget for the school.

Other potential expenditures include the need to provide increased public safety capabilities and services in West Concord, particularly with the completion of the Concord Mews apartment complex and other projects now under consideration, and the need to continue to increase the amounts being reserved to meet the Town's and CCRSD's large unfunded liabilities for Other Post-Employment Benefits (OPEB) until the Town and the CCRSD reach their actuarially determined annual contribution levels.

- In light of all the foregoing matters the Finance Committee concluded it is very important for the Town to preserve its flexibility to deal with whichever of these issues that materialize into hard liabilities or expenses by preserving a substantial margin between the Levy Limit and the levy that would be required by the Budget Guidelines.

## Appendix: Finance Committee's Budget Guidelines

Based on the information available to date, the Finance Committee anticipates that the Town Government and the Concord Public Schools will be able to prepare FY 14 budgets that maintain core programs and service capabilities within the Guidelines. However the Finance Committee recognizes that the Guideline allocations do not fully meet the initial budget request of the budgeting entities. For example, the CCRSD operating assessment Guideline is \$245,854 below the amount that would be required to fund fully Concord's share of the budget increase contemplated in the District's Preliminary FY14 Budget of October 11, 2012.

The Finance Committee will continue to monitor the economic climate as well as the assumptions incorporated in its calculation of funds available for the FY14 operating budgets. We will work carefully with the budget authorities throughout the FY14 budget preparation and finalization process, until Town Meeting in April 2013, to monitor factors that may prompt additional responses or changes in the Guideline described herein.

### FY2014 Guideline

Operating budgets over the last few years are compared below with the guideline for FY14 adopted by the Finance Committee:

Operating Budgets (in \$)	FY11	FY12	FY13	FY14 Guideline	FY14 Total	% increase
Town	17,352,013	18,124,013	18,724,013	750,000	19,474,013	4.01%
CPS	27,699,200	28,474,200	29,755,538	1,385,000	31,140,538	4.65%
CCRSD*	14,006,221	14,766,221	15,066,221	325,000	15,391,221	2.16%
<i>Operating Budgets</i>	<u>59,057,434</u>	<u>61,364,434</u>	<u>63,545,772</u>	<u>2,460,000</u>	<u>66,005,772</u>	<u>3.87%</u>
Other Accounts	13,056,134	13,555,502	13,704,456		14,458,000	5.22%
Excluded Debt Service	5,447,226	5,197,275	4,973,599		6,143,495	23.52%
<i>Total Budget Plan</i>	<u>77,560,794</u>	<u>80,142,033</u>	<u>82,259,827</u>		<u>86,607,267</u>	<u>5.29%</u>

*\*Note that the CCRSD figures include certain costs – principally OPEB and health insurance costs - that are treated for the Town and CPS as “Joint Accounts” rather than as part of the Operating Budget Guideline. This difference biases the CCRSD operating budget change up slightly. Further, the amount shown is Concord's assessed share, a function in part of changing assessment ratios, rather than the gross CCRSD budget. The Finance Committee takes note of these factors when comparing increases.*

## Appendix: Finance Committee's Budget Guidelines

Over the three most recent fiscal years (FY11, FY12 and FY13) the average annual increase in the operating budgets has been 2.81%. The most significant factors driving the budget increases for the budgeting entities for FY14 budgets include salaries, making contributions for unfunded liabilities for OPEB, additional costs for bus transportation and the unexpected surge in enrollment at CPS (+ 7.4%). For both CPS and CCRSD special education costs continue to be a major cost that is volatile and unpredictable. In the face of such pressures, providing budget increases that allow the Town and schools to maintain the level and quality of public and education services expected by taxpayers, let alone identifying funds for any new initiatives, is a daunting challenge.

### Key Assumptions of the FY14 Operating Budget Guideline

The Finance Committee operating budget guideline is based on the following key assumptions:

- FY14 state aid will continue at the FY13 levels; late 2012; reports from the Massachusetts Department of Revenue through mid-November, however, note lagging state revenues which may jeopardize our current assumption.
- Unused levy capacity for the current year (FY13) is projected to be \$2,876,396 based upon the FY13 property tax rate set by the Board of Selectmen on November 19, 2012. In other words the current year property tax levy is significantly below the maximum allowable FY13 levy of \$73,999,825. While all of the FY13 unused levy capacity could be levied in FY14, the Finance Committee guideline contemplates using only a small part of this capacity, \$414,886, in FY14 budget planning.
- The tax levy from new growth – essentially new construction and renovations/additions expected to be completed by June 30, 2013 and added to the tax roll for FY14 – is projected at \$850,000.
- Other revenue sources are estimated to increase by a net amount of about \$105,000.

The Finance Committee will continue to monitor carefully FY13 performance in these areas for any variances that could also affect the FY14 projections either favorably or unfavorably.

The 2.5% increment allowed to be added to the Levy Limit for FY14 equals \$1,747,778 (see table below). The FY14 Guideline leaves \$2,461,510 of the projected Levy Limit unused. This unused capacity creates the ability to adjust allocations within the Levy Limit in the event that estimates of other revenues or state aid must be decreased prior to the adoption of the FY14 budgets at the 2013 Town Meeting.

## Appendix: Finance Committee's Budget Guidelines

### FY14 Estimated General Fund Revenue Changes and Net Available For Operating Budget Guideline

<b>Allowable increase in Levy Limit (+2.5%)</b>	<b>\$ 1,747,778</b>
<b>Levy Increase due to estimated New Growth</b>	<b>850,000</b>
<b>Applied from Unused Levy Limit of FY13</b>	<b>414,886</b>
<b>Estimated Net increase in Local Excise Taxes and other Local Receipts</b>	<b>105,000</b>
<b>Increase in CMLP PILOT Transfer</b>	<b>60,000</b>
<b><i>Subtotal available for Town Operating Budgets</i></b>	<b><u>\$ 3,177,664</u></b>
<b><i>Less:</i></b>	
<b>Increase in Costs for Joint Accounts</b>	<b>(480,000)</b>
<b>Increase in Costs, Miscellaneous Items</b>	<b><u>(237,664)</u></b>
<b><i>Net available for operating budgets</i></b>	<b>\$ 2,460,000</b>

### Free Cash Requirements

Based on FY12 financial results including Town revenues, state aid and unexpended appropriations, the Finance Committee estimates a Free Cash balance of approximately \$9.1 million as of June 30, 2012. This amount is still only an estimate; the Free Cash level has not yet been certified by the Commonwealth. The Finance Committee's long-standing policy has been to reserve a minimum of 5% of the total annual budget in Free Cash as a floor.

In view of the continued uncertainties mentioned earlier in this report and the importance of maintaining the Town's Triple A credit rating in connection with the long term bond issuances planned by CCRSD through FY16 to finance the new high school project, the Finance Committee has determined that keeping the cash reserve balance in the range of 10% of the total annual budget is an important and potentially decisive factor in maintaining the Town's credit rating through these tumultuous times. Therefore in setting the guidelines the Finance Committee is proposing to maintain the amount of Free Cash allocated to the FY14 Operating Budget Guideline at \$850,000, the same amount as allocated in FY12 and FY13, representing about 1% of the FY14 proposed total budget of \$86,607.267.

The strong financial performance of the Town over the last few years has allowed for Free Cash to be replenished at a healthy rate. The level of Free Cash allocated to support operating expenditures is based on what the Committee projects with a high degree of confidence can be replenished from the operating results of each year. Throughout the months leading up to the April 2013 Annual Town Meeting, the Finance Committee will monitor new revenue data against projections and reconsider the recommended allocation of Free Cash as needed.

## Appendix: Finance Committee's Budget Guidelines

### Property Tax Impact

The impact of the FY14 Guideline on the property tax levy is projected at 4.00% to existing taxpayers (about \$377 at the FY13 current median single family residential assessed value of \$669,850). The components of the 4.00% increase projected for existing taxpayers are:

- 2.46% - from the allowed 2.5% increase in the levy limit;
- 0.58% - from partial use of the prior unused Levy Limit;
- 0.96% - increased debt service on Excluded Debt, net of \$735,000 proposed to be allocated from the Elementary School Debt Stabilization Fund, \$230,000 proposed to be allocated from the High School Debt Stabilization Fund, and \$409,878 as the required amortization allocation from the \$6.3 Million Thoreau School grant received in June 2010 from the Massachusetts School Building Authority.

### Five-Year Projections and Longer Term Planning

The Finance Committee is concerned about whether Concord will continue to be affordable for a diverse population. The annual increases in real estate taxes and other expenses can be difficult or impossible to handle for certain of our citizens, especially when incomes are flat and property values are essentially stagnant. In this context the Finance Committee believes that the five-year projection of the tax burden prepared for the April 2012 Town Meeting was valuable and instructive. The Committee will prepare an updated five-year projection for its report for the 2013 Annual Town Meeting.

In connection with gathering information for that projection the Guidelines Subcommittee sought from each of the budgeting entities an estimate of the anticipated growth rate in total operating expenditures over the next five years and obtained helpful responses. The Town Manager felt that annual increases in the range of 3% to 4% would result in maintenance of current town service levels and competitive salary levels. The School Administration responded that, based on current spending patterns and collective bargaining agreements, the operating budgets for both CPS and CCRSD would require 3% to 5% annual funding increases.

The Finance Committee is mindful that the excluded debt for the new high school, even after allocating from the new high school debt stabilization fund, will – at its peak impact in FY16 through FY18 - add an additional 4% to each household's taxes. In other words, by FY18 the tax bill will be 4% higher than it is now, solely to cover the bonded debt service on the new High School; thereafter, this cost will decline slowly through 2040.

In the present economic climate and in light of the many other contingencies facing the Town over the next few years, including the matters listed at the beginning of this Report, the Finance Committee is concerned that increases in the operating budgets in excess of a range of 2.5% to 3% may be unsustainable in terms of the cumulative impact on property tax bills. Preserving a significant portion of the unused Levy Limit is important for future financial flexibility. While Concord has in the past had a good record of supporting Proposition 2 ½ overrides, once the present unused Levy Limit is exhausted, the Town could face annual override votes to fund town and school operations, a situation that may require making fiscal trade-offs depending on the degree to which the citizens are willing to support override requests.

## Appendix: Finance Committee's Budget Guidelines

The trend in the three-year average of annual operating budget increases since FY06 had been downward through FY10-12, as shown in Chart 1 (attached) for both the Town and the K-12 school budgets. Chart 2 (attached) illustrates the history of the annual increases in taxes covering the total budget plan each year; that trend has also been downward. The Guideline adopted this year runs slightly counter to those trends, in order to deal with matters postponed in earlier years. Going forward the Finance Committee hopes to be able to continue its discipline of limiting annual operating budget increases to the 2.5% to 3% range.

The Finance Committee commends both the Town Manager and the Superintendent of Schools and their Finance Directors for their careful shepherding of resources in these challenging times. The Committee also recognizes the challenges of retaining the quality personnel who have been working for the Town and schools during this period. In particular the Finance Committee recognizes that employees whose compensation is not covered by collective bargaining agreements faced leaner salary and wage conditions for several years than those whose contracts were negotiated during a more propitious economic environment.

There is interest within the Finance Committee to continue to utilize benchmarking analyses to review educational outcomes as well as costs of our schools. While the Concord schools achieve superb outcomes for our students, these achievements have come at a higher per pupil cost than in comparable towns. The Finance Committee hopes to continue its dialogue with the schools about what we can learn from peer school systems that will allow us to continue our high achievement level at a reduced cost. We also are exploring ideas about applying benchmarking principles in analyzing the Town government budget.

The Committee thinks the bi-annual survey of citizens' views on local services and taxes undertaken by the Town is a valuable tool for many purposes and should be continued. The Committee awaits the results of the Fall 2012 survey with great interest. The Finance Committee is interested in developing a way of tracking a limited set of variables that would reflect local trends in income, employment, real estate market conditions, and indicators of financial hardship and financial health experienced by Concord taxpayers, such as requests for tax exemptions, tax assistance and household assistance. These indicators would provide some indication of trends in economic conditions in the Town.

The Finance Committee continues to monitor the growth in demand for public utilities (wastewater treatment, electricity, broadband communication) that may result in a need for public utility capacity expansion for wastewater treatment and/or at the Concord Municipal Light Plant at some future time. While the Committee assumes any such expansion would be funded, partially or fully, by the ratepayers of the concerned utility, the Committee urges careful consideration of the timing of such projects in light of the many other contingencies with which the Town may have to contend.

## Appendix: Finance Committee's Budget Guidelines

### CONCLUSION

The Town at present enjoys sound fiscal health with an enviable bond rating. Our present circumstance is due to the skill, hard work and dedication of the employees of the Town and the schools, their skilled leaders and the many unpaid volunteers who serve on Town boards and committees. The Finance Committee is very appreciative of the cooperative spirit with which the Town Manager and the Superintendent of Schools and their respective staffs have responded to and interacted with the Finance Committee this fall in developing the FY14 Guideline.

The Finance Committee believes the present economic conditions and the diverse range of potential financial issues facing the Town over the next several years dictate that we continue to follow a conservative approach to budgeting. As we move forward toward Town Meeting 2013 the Finance Committee anticipates that the Town and school administrators will continue to demonstrate fiscal discipline, work creatively to contain costs, and develop budget proposals that will be sustainable in light of the competing demands for the resources that will be available in the coming years.

## Appendix: Community Profile

### TOWN OF CONCORD COMMUNITY PROFILE

*An excerpt from the Official Statement dated 01-20-10*

#### **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 19<sup>th</sup> 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 20<sup>th</sup> 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 AND 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 Board of Selectmen. Selectmen 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 assessed by a board of five assessors appointed for staggered three-year terms by the Town Manager with the approval of the Board of Selectmen.

## Appendix: Community Profile

### 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 70% of the enrollment in the regional high school. Total enrollment is over 3,500, and has been slightly increasing since 1998. Technical education at the high school level is provided by the Minuteman Regional Vocational Technical School District, located in Lexington. Additionally, a number of fine private schools operate in Concord: Nashoba Brooks School, Concord Academy, the Fenn School, and the Middlesex School.

### POPULATION

Although the 2010 Federal Census population figure for Concord is 17,668 (which includes the inmate population at MCI – Concord), a more representative number of residents is calculated by the January 2011 local census that shows a population of 15,627 (not including the prison population). The number of housing units in the Town has increased by 9% from 2000 to 2010, while the Town's population has increased. In addition, the average household size decreased from 2.62 persons per household in 2000 to 2.46 in 2010. Approximately 46% of the town's population in 2010 was between 25 and 54 years of age, with the largest age category being 45-54 years of age. From 2000 to 2010, the median age has increased 11% from 42.2 to 46.9, due in part to the expansion in residential nursing homes and assisted living facilities in the town.

### HOUSING

Within Concord's 26 square miles of territory are approximately 16,000 acres—over 90%—of residentially zoned land, and 600 acres of commercially zoned land. About 45% of the land is developed; approximately 32% of the land is permanently protected open space in the form of private conservation land, trust land, and municipal, state, and federal park lands, and conservation and agricultural lands. Approximately 5,000 acres—about 28% of the land—have not been developed or permanently protected; the majority of these acres are zoned for one- and two-acre residential development. Approximately 21 acres of commercially zoned land remain undeveloped.

Concord's housing stock is in excellent condition. Over half of the housing units have been built since 1950. Those constructed before 1950 are well maintained due to the affluence of the owners, the high value of housing and land, and the increasing turnover rate. Concord has a low vacancy rate of approximately 7% and a high owner-occupancy rate of nearly 93%, two factors that add to the high level of maintenance of housing stock. The rate of residential development in Concord has been relatively stable since the mid-1970s. From 1990 to the present, new residential construction activity has averaged from 25 to 30 units per year. With fewer developable lots available, an increasing number of these new houses are a result of the tear-down of existing homes. As of January 1, 2010 the average household single-family home value was \$840,225, while the median value was \$657,750.

## Appendix: Community Profile

### 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 major employers in Concord<sup>1</sup>, excluding the Town itself, are:

Name	Nature of Business	Number of Employees
Emerson Hospital	Healthcare	1,600
Baker Avenue <sup>2</sup>	Technology	1,309
Army Corps of Engineers	Government	320
Sybase Corporation	Technology	290
Welch Foods	Food Products	221
New England Deaconess	Healthcare	220
Concord Health Care	Healthcare	183
Middlesex School	Education	169
Hamilton, Brook, Smith & Reynolds	Professional Services	136
AECOM (formerly Earth Tech)	Professional Services	109

<sup>1</sup>As of January 2009.

<sup>2</sup>Includes Solid Works Corp., One Source Information Services.

### INCOME AND EMPLOYMENT

Concord's population is relatively affluent. Median family income in 2000 was \$115,839, and per capita income was \$51,477 compared to \$61,664 and \$25,952, respectively, for the state as a whole. According to the state Department of Employment and Training, in November of 2008, the labor force living in Concord equaled 7,779 persons, of which 7,478 were employed and 301 or 3.9% were unemployed, as compared to the unemployment rate of 5.5% for the state.

## **Appendix: Financial Policies**

### **TOWN OF CONCORD**

### **FINANCIAL POLICIES**

#### **OVERVIEW**

In order to ensure its financial well-being and fiscal stewardship, the Town Manager has established the following policies and procedures that are financially prudent and in the Town's best economic interest.

Overall, it is the policy of the Town of Concord that financial management be conducted with the objectives of providing municipal service in an efficient, effective, and consistent manner that aligns with public policy goals as set forth by the Board of Selectmen and the Annual Town Meeting. In adherence to this policy, the Town shall pursue the following objectives:

- to set forth operational programs that minimize the cost of government to the extent consistent with services desired by the public;
- to instill public confidence in the Town's financial management;
- to protect and enhance the Town's credit rating and prevent default on any municipal debts;
- to maintain effective financial management that conforms to generally accepted accounting principles for governmental entities as set forth by the Governmental Accounting Standards Board (GASB);
- to simplify, clarify, and modernize the financial systems of the Town as the need occurs;
- to provide safeguards to ensure the quality and integrity of the financial systems.

#### **ACCOUNTING, AUDITING, AND FINANCIAL PLANNING POLICIES**

1. The Town shall utilize accounting practices that conform to generally accepted accounting principles as set forth by GASB. In accordance with GASB Statement 34, the Town shall track, report, and depreciate capital assets as required.
2. All Town Government funds shall be placed at the highest possible rate, taking into account safety, liquidity, and yield, subject to the constraints established by State law and in compliance therewith.
3. An annual audit shall be performed by an independent public accounting firm.
4. A management letter, a list of areas for potential improvement in the Town's financial management, shall be provided by the independent public accounting firm. Additional findings and recommendations may be communicated in a separate letter.

#### **GENERAL FUND POLICIES**

1. The annual operating budget shall be balanced. A "balanced budget" for any given fund is defined as 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). In short, for a budget to be balanced, proposed expenditures shall not exceed projected resources for the period.

## Appendix: Financial Policies

2. The Town shall explore the utilization of as broad a diversity of revenues as possible under state law to ensure the Town's ability to handle fluctuations in the various sources of revenues with minimal negative impact on the overall budget.
3. One-time revenues shall not be used to fund ongoing expenditures. One-time and unpredictable revenues shall be utilized to fund one-time or intermittent expenditures, or shall be added to reserves.
4. In accordance with state law, debt shall not be used to fund current operating expenditures.
5. Adequate maintenance of reserves is a priority. Free cash, which is the available undesignated fund balance in the General Fund, shall be maintained at a level no less than 5% of the total budget.
6. The Reserve Fund, an appropriated contingency account that is allocated during the year by vote of the Finance Committee pursuant to a request by the Town Manager, shall be used to provide financing for extraordinary or unforeseen expenditures, as required by state law.
7. Property valuation for the purpose of taxation shall meet the annual market value standards set by the state Bureau of Local Assessment.
8. The Tax Collector shall follow a comprehensive policy of collecting property tax revenues. An average collection rate of at least 98 percent of current levy shall be maintained.
9. Charges and fees for services, and other revenues, shall, to the extent feasible, reflect the full cost of the services, and shall be examined periodically (preferably annually) by each department as deemed necessary to respond to changes in the cost of services. Recommendations for charge and fee adjustments shall be provided by the Town departments to the Town Manager for action.
10. The Town shall avoid budgetary procedures that defer the recognition of current expenditures at the expense of meeting future year's expenditures, such as delaying the recognition of expenditure obligations until the next fiscal year.

### CAPITAL BUDGET POLICIES

1. A capital item shall be defined as 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 2 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 part of a multi-year program of infrastructure improvements;
    4. An annual sum available for routine building improvements, renovations, or repairs.
2. The Town Manager shall prepare a 5-year capital improvement program annually.

## **Appendix: Financial Policies**

3. For the Town Government and Concord Public Schools, the total budget allocation within the levy limit for capital needs (cash capital outlay, principal and interest repayment, related debt issuance costs, and short-term interest expense) shall be in the range of 7-8% of the total General Fund budget.
4. One-third of total capital needs (that is, of the above 7-8% allocation limit) shall be met from current resources, limiting the cost of borrowing to approximately 5% of the total General Fund budget.

### **GENERAL OBLIGATION DEBT POLICIES**

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.
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 items, the impact on property tax rates shall be calculated.
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.

### **ENTERPRISE FUND POLICIES**

1. Rates charged by an enterprise shall be designed to generate enough revenue to cover the full cost of the enterprise (including depreciation expense).
2. Renovation or replacement of an enterprise's capital assets shall be funded with current revenues. Capital assets associated with expansion of service may be funded through borrowing.

### **GIFTS AND GRANTS POLICIES**

1. All gifts and grants shall be evaluated for suitability and consistency with Town policies.
2. All gifts and donations shall be managed and expended according to the wishes and instructions of the donor; all grants shall be managed to comply with the laws, regulations, and guidance of the grantor.
3. For amounts less than or equal to \$500, the Town Manager shall formally accept the gift. For amounts over \$500, the Board of Selectmen shall formally accept the gift.

## Appendix: Financial Policies

### INVESTMENT POLICIES

All funds of the Town, except for trust funds of the Town of Concord Employees' Retirement System, are invested in accordance with Section 55 of Chapter 44 of the Massachusetts General Laws (MGL). That statute permits investments of available revenue funds and bond and note proceeds in term deposits and certificates of deposit of banks and trust companies, in obligations issued or unconditionally guaranteed by the federal government or an agency thereof with a maturity of not more than one year, in repurchase agreements with a maturity of not more than 90 days secured by federal or federal agency securities, in participation units in the Massachusetts Municipal Depository Trust ("MMDT"), or in shares in SEC registered money market funds with the highest possible rating from at least one nationally recognized rating organization.

MMDT is an investment pool created by the Commonwealth under the supervision of the State Treasurer's Office. According to the State Treasurer, the Trust's investment policy is designed to maintain an average weighted maturity of 90 days or less and is limited to high-quality, readily marketable fixed income instruments, including U.S. Government obligations and highly-rated corporate securities with maturities of one year or less.

Trust funds, unless otherwise provided by the donor, may be invested in accordance with Section 54 of Chapter 44, which permits a broader range of investments than Section 55, including any securities that are legal investments for savings banks in the Commonwealth. The restrictions imposed by Sections 54 and 55 do not apply to city and town retirement systems. A breakdown of such investments may be obtained from the Finance Director.

Pension funds are under the jurisdiction of the Town of Concord's Employees' Retirement System.

### 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.

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 collected on behalf of and transmitted to the state government.

### Basis of Accounting & Basis of Budgeting

#### Basis of Accounting

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

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

#### Basis of Budgeting

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

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

## Appendix: Glossary

### A 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.

**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).

**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.

## Appendix: Glossary

**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.

**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.

## Appendix: Glossary

**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; FY2006 is the fiscal year which ends June 30, 2006.

**Free Cash:** Free cash refers to the amount of Fund Balance that is available for appropriation. It is certified each July 1 by the state. Because of the stringent way that the state makes these calculations, Free Cash more closely represents Cash (actual dollars held) than does Fund Balance, which includes a variety of receivables (i.e., cash due).

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Balance:** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to the stockholders equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected (see **Free Cash**).

**General Fund:** The fund into which the general (non-earmarked) revenues of the Town are deposited, and from which money is appropriated to pay expenses.

**General Obligation Bonds:** Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

**Governmental Funds:** Funds used to organize and separate the finances of various Town activities and objectives. Governmental Fund categories include: the General Fund; Enterprise Funds; Special Revenue Funds; and the Capital Projects Fund.

**Land Fund:** A fund established by Town bylaw in FY1986 to which may be added an annual appropriation, gifts, and grants. The use of the fund is restricted to the acquisition of land, debt service on designated land purchases, and related costs, such as legal and appraisal fees.

**Overlay:** The amount raised from the property tax levy in excess of appropriations and other charges. It cannot exceed 5 percent of the levy, and is used to cover abatements and exemptions granted locally or on appeal.

**Overlay Surplus:** The unused portions of **overlay** accounts from previous years; at the end of each fiscal year, this amount is computed from information provided by the Board of Assessors. Any sum so designated is transferred to, and becomes part of, the General Fund undesignated fund balance.

**Override:** A vote to increase the amount of property tax revenue that may be raised over the levy limit set by **Proposition 2½**.

**Personal Services:** The cost of salaries, wages, and related employment benefits.

## Appendix: Glossary

**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:

<i>House Value:</i>	\$500,000
<i>Tax Rate:</i>	\$9.83 (which means \$9.83 per thousand \$\$ of valuation)
<i>Levy Calculation:</i>	\$9.83 multiplied by \$500,000 divided by \$1,000.
<i>Result, <b>Property Tax Levy:</b></i>	\$4,915

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

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

**Reserve Fund:** A fund appropriated each year that may be used only by vote of the Finance Committee for "extraordinary or unforeseen expenditures."

**Revolving Fund:** Those funds that may be used without **appropriation**, and that are established for special uses. Fees (such as for recreation) may be paid into a revolving fund. Revolving funds are established directly by state law or by Town bylaw consistent with state law.

**Tax Levy:** Total amount of dollars assessed in property taxes by the Town each **fiscal year**.

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

### 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**.