



TOWN OF CONCORD
MASSACHUSETTS

**Town Manager's Proposed Budget
FY2013**

For the Fiscal Year
July 1, 2012 - June 30, 2013



Printed on 30% post consumer recycled paper

February 2, 2012

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, 2011. 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, 2011

Linda C. Sandison Jeffrey R. Emer

President

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 7th 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, Budget Analyst Chris Nunes, 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,

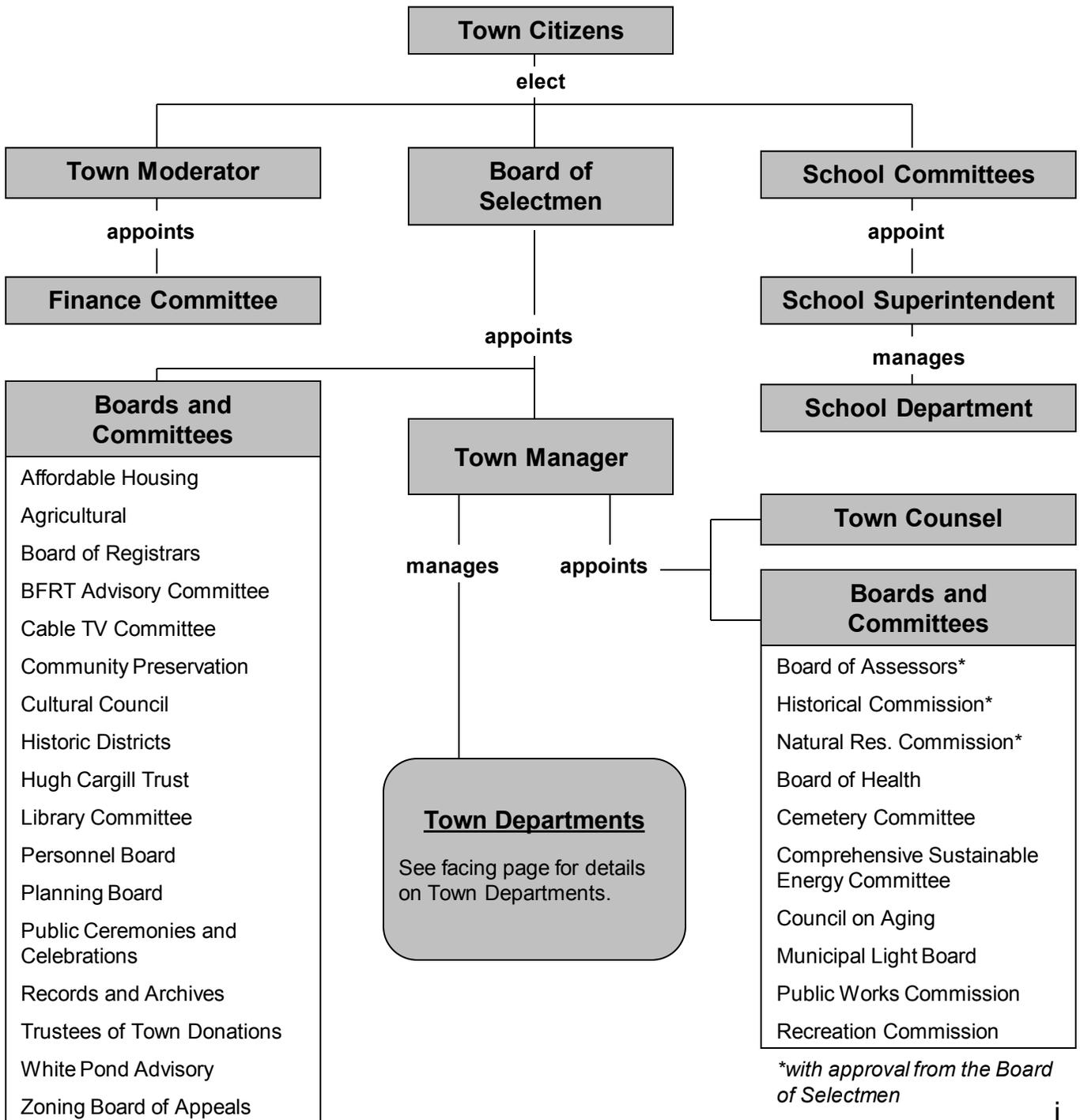
Christopher Whelan
Town Manager

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.

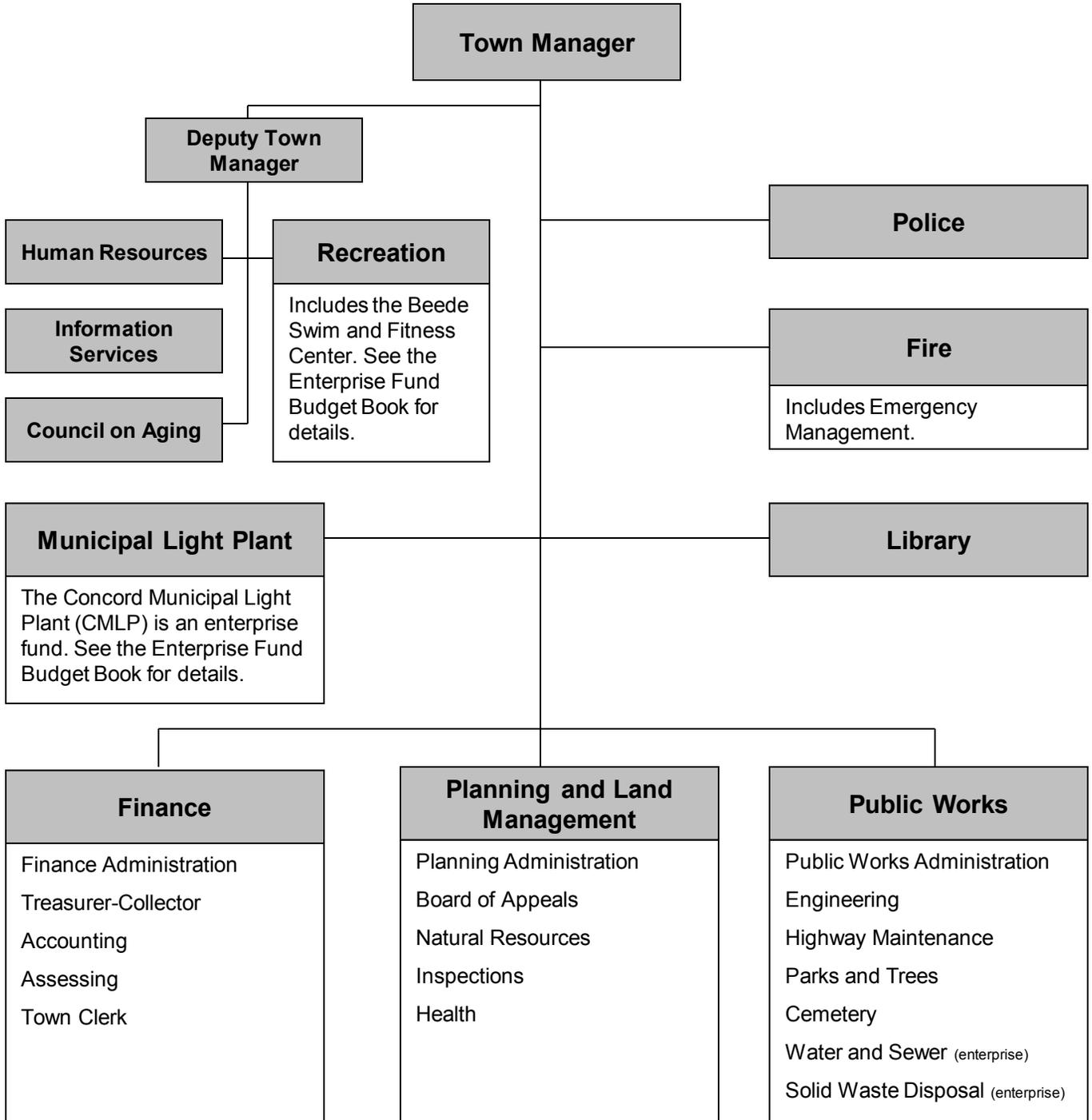
On the facing page, the chart shows how Town Government is structured to carry out the wishes of its citizens.



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 FY13 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 FY13 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, and the latest in November of 2010.

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

Letter of Transmittal	Section I
Budget Summary	Section II
Budget Overview	
Budget Overview Highlights.....	1
General Fund Balance Analysis.....	3
Expense and Revenue Summary Tables	6
Property Taxes	
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
Revenues	
Revenue Category Descriptions	14
Resource Detail... ..	15
Expenses	
Major Organizational Categories.....	18
Joint Accounts	20
Other Obligations.....	21
Appropriations (Warrant Article 8).....	22
Town Government Budget Summary	25
Capital Outlay	
Capital Overview	32
FY13 Capital Plan	33
FY13 – 17 Capital Outlay Plan.....	34
FY13 Capital by Account.....	37
FY13 Capital Outlay Descriptions	40
Debt	
Debt Overview	42
FY13 – 17 Debt Authorization.....	43
Long-Term Debt	45
Outstanding Debt Detail	46
Excluded Debt Detail.....	48
Debt Exclusion Tax Levy	53
Debt Service Schedule.....	54
Authorized and Unissued Debt	56
Annual Debt Service.....	57
Debt Exclusion Tax Levy Chart.....	58

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
 Board of Appeals (5B).....25
 Natural Resources (5C).....29
 Inspections (5D).....33
 Health (5E).....37
 141 Keyes Road (6)41

Finance and Administration

Finance Committee (7)43
 Finance Administration (8A)45
 Treasurer-Collector (8B).....49
 Town Accountant (8C).....53
 Assessors (8D).....57
 Town Clerk (8E)61
 Information Technology (9).....65
 Town House (10).....69

Public Safety

Police Department (11).....71
 Fire Department (12).....75
 West Concord Fire Station (13)79
 Police/Fire Station (14).....81
 Emergency Management (15)83
 Dog Officer (16).....85

Public Works

Administration (17A).....87
 Engineering (17B)91
 Highway Maintenance (17C).....95
 Parks and Trees (17D)99
 Cemetery (17E).....103
 Snow & Ice Removal (18)107
 Street Lighting (19).....111
 Equipment (20).....113
 Drainage Program (21).....115
 Sidewalk Management (22).....119

Road Improvements (23)	121
133/135 Keyes Road (24).....	125
Human Services	
Library (25).....	127
Recreation Administration (26)	131
Hunt Recreation Center (27).....	135
Harvey Wheeler Community Center (28)	137
Council on Aging (29).....	139
Veterans Services & Benefits (30)	143
Ceremonies & Celebrations (31).....	145
Visitors Center Restroom (32)	147
Unclassified	
Town Employee Benefits (33).....	149
Reserve Fund (34)	151
Salary Reserve (35)	153
Land Fund (36).....	155
Joint (Town-CPS)	
Group Insurance (37A).....	157
Other Post Employment Benefits (OPEB) (37B).....	159
Property & Liability Insurance (37C).....	161
Unemployment & Workers' Compensation (38).....	163
Retirement (39).....	165
Social Security/Medicare (40).....	169
Debt Service (41)	171
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 FY13 Budget Guidelines	5
Community Profile	12
Financial Policies	15
Fund Descriptions	19
Basis of Accounting & Basis of Budgeting.....	21
Glossary.....	22

THIS PAGE INTENTIONALLY LEFT BLANK

Section I

Letter of Transmittal

THIS PAGE INTENTIONALLY LEFT BLANK



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 2, 2012

The Honorable Board of Selectmen,

I herewith submit for your review the Town Manager's Proposed Budget for Fiscal Year 2013 (July 1, 2012 - June 30, 2013) 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 Town Budget are within the spending guidelines specified by the Finance Committee for FY13 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 budget is shown with the chart below:

	<u>FY12 Budget</u>	<u>FY13 Proposed (at guideline)</u>	<u>Change from FY12 to FY13</u>	
			<u>Amount</u>	<u>Percent</u>
Town Government	\$18,124,013	\$18,724,013	\$600,000	3.3%
Concord Public Schools	\$28,474,200	\$29,424,200	\$950,000	3.3%
Concord-Carlisle RSD	\$14,766,221	\$15,066,221	\$300,000	2.0%
Subtotal	\$61,364,434	\$63,214,434	\$1,850,000	3.0%
All Other Accounts ¹	\$18,752,777	\$19,026,234	\$273,457	1.6%
Total Budget Plan	\$80,117,211	\$82,240,668	\$2,123,457	2.6%

It should be noted that the School Committee is proposing a FY13 budget for Concord Public Schools of \$29,755,538 (an increase of \$1,281,338) and for Concord – Carlisle Regional School District of \$15,128,174 (an increase of \$361,953).

¹ All Other Accounts consists of Group Insurance (\$4,650,000), OPEB (\$400,000), Retirement (\$2,945,000), Debt Service (\$3,300,000), Excluded Debt Service (\$4,973,599), Accounts not subject to Appropriation (\$1,172,635), Minuteman Career and Technical High School (\$585,000), Social Security / Medicare (\$625,000), and Other Fixed & Mandated Accounts (\$375,000).

This budget is to be presented at the 2012 Annual Town Meeting in the form of the following Warrant Articles (all amounts are shown at the Finance Committee Guideline set on November 30, 2011):

- Article 6 – Town Government Budget of \$35,263,484: 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 \$475,000 provided by the Debt Stabilization Fund.²
- Article 8 – Concord Public Schools (CPS) Budget of \$29,424,200: The proposed budget is the responsibility of the Superintendent of Schools under the direction of the CPS School Committee.
- Article 9 – Concord-Carlisle Regional School District (CCRSD) Budget of \$15,320,349: 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 (\$15,066,221) plus CCRSD excluded debt service (\$254,128).
- Article 10 – Minuteman Career and Technical High School of \$585,000: 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. The assessment amount has been estimated at the time when the Finance Committee Guidelines were set, based upon available preliminary information, but this should not yet be considered a final official estimate.
- Accounts not subject to Appropriation of \$1,172,635. The following accounts are not subject to Town Meeting vote but must be provided for within the FY13 financial plan:
 - State Assessments: \$457,635,
 - Allowance for a possible deficit in the snow removal account: \$165,000, 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.

² In terms of a comparison to the budget presented on the previous page, the amount of \$35,263,484 is comprised of the budgets for Town Government (\$18,724,013) and All Other Accounts (\$19,026,234) with the exclusion of the budget associated with CCRSD Debt Exclusion (\$254,128), Minuteman Career and Technical High School (\$585,000), Accounts not subject to Appropriation (\$1,172,635), as well as \$475,000 proposed to be allocated from the Debt Stabilization Fund in Warrant Article 15 of the 2012 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 FY13 forecasted property tax levy, the tax rate impact is projected to be +2.98% for existing taxpayers. At the median single family residential assessed value of \$677,900, this represents an additional \$274 in property taxes.

The increase of 2.98% is comprised of the following components:

- 2.50% -- The allowable 2.5% as governed by Proposition 2 ½
- 0.45% -- From the partial use of the prior Unused Levy Limit
- 0.03% -- Excluded amount from increased Debt Service outside the Levy Limit, net of \$475,000 proposed to be allocated from the Elementary School Debt Service Stabilization Fund.

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 FY13 that will require a tax levy lower than the projected Proposition 2 ½ levy limit, and utilizing an established stabilization fund to mitigate the debt service costs of the long-term bonds that have financed the construction of three new elementary schools – Alcott (2004), Thoreau (2006) and Willard (2009).

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, 2011, the certified Free Cash balance was \$9,567,656, equivalent to 11.9% of the FY12 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 April 28, 2011.

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 FY13, the projected unused levy capacity will be approximately \$1.6 million or about 2.3% 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 for this purpose in FY12. This year, the 2012 Town Meeting will consider the adoption of Warrant Article 15, which would allocate \$475,000 to mitigate the FY13 increase in these costs.

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.

Revenues

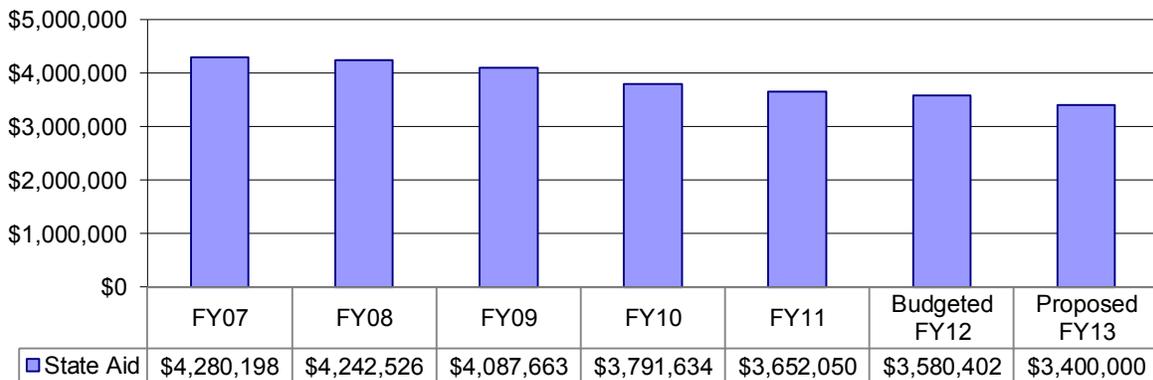
Although the estimate of revenues is subject to the uncertainty in the economy and the corresponding unpredictability of amounts to be received in State Aid and from other sources, this budget has been established with realistic assumptions.

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 FY13, State Aid comprises just 4.1% of total budgetary resources.

State Aid



For the past 5 years, the Town has seen a steady decrease in State Aid. Although the FY13 State Budget seems to have stabilized in terms of the allocation for State Aid to cities and towns, for the purposes of the Town's FY13 budget, I am estimating that there will be a decrease in the range of 5 percent from the FY12 level. Accordingly, this budget is anticipating that approximately \$3.4 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 has been awarded a grant of \$6.3 million from the Massachusetts School Building Authority (MSBA) to be applied over the life of the Thoreau School bonds. In FY13, an amount of \$409,878 will be apportioned to offset the debt service cost of the bonds issued for the Thoreau School.

Motor Vehicle Excise Tax

The economic environment continues to have an impact on automobile sales. With the general uncertainty about the economy, individuals 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 any drop-off in the registration of new vehicles. In FY11, the Town received \$2,280,635 from this tax. The

FY13 budget forecasts revenue from the motor vehicle excise tax at \$2,150,000. The peak year for this revenue source was FY06 at \$2,458,012.

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 FY13, the Town expects to collect \$200,000 in meals taxes and \$230,000 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 FY11, the Town's investments earned \$251,977. For FY13, 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 FY11, there was such a large-scale project. With the development of Longview Meadows, the 350 unit apartment complex off of Old Powder Mill Road, the Building Inspections Division received an additional \$446,480 from building permit and inspection fees, with a portion of these revenues recognized in FY11 and the rest in FY12, as determined by the timing of actual inspections and after consultations with the Town's auditors. 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 normal and I am expecting the permit and inspection fees will generate \$400,000.

Expenditures

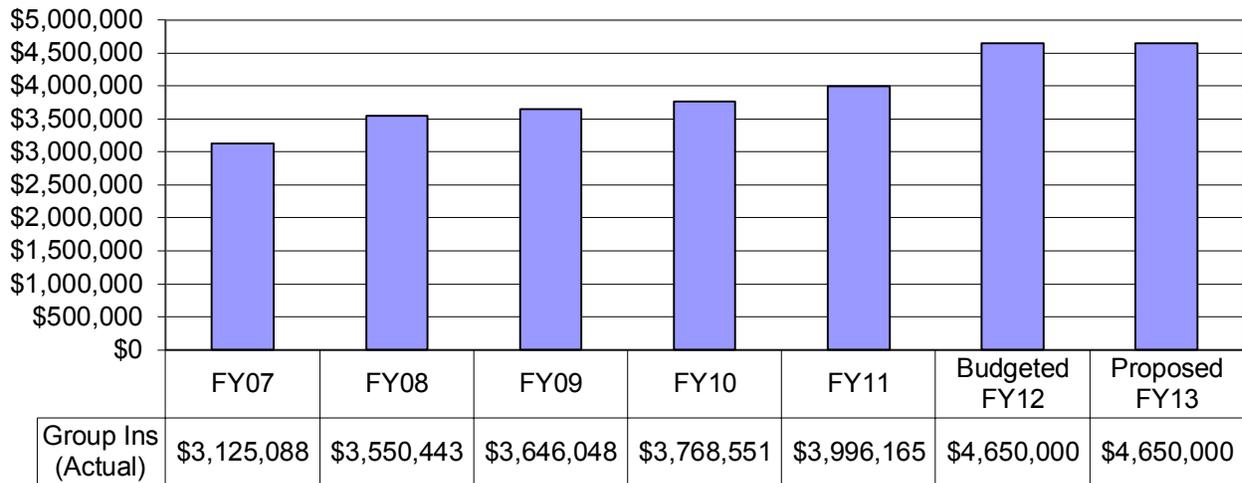
The budget process has been made even more challenging due to upward pressures on costs of several expenditure items.

Group Insurance Costs

Group Insurance covers accounts such as Health Insurance, Life Insurance, and Dental Insurance. With this year's budget, Other Post-Employment Benefits (OPEB) have been separated out of the Group Insurance accounts and will be presented and discussed in its own section.

By far, the largest component of Group Insurance is Health Insurance; over 93% of funding for Group Insurance is allocated to cover the cost of Health Insurance. The chart below presents data about the General Fund allocation for Group Insurance.

Group Insurance - (Actual)



Health Insurance

Employee health insurance costs continue to be one of the fastest growing components of our budget. 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 (although our total plan price is generally lower).

This budget item has continued to increase significantly despite the fact that 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 is to slow down the increase of health care cost paid by municipalities. In response to this legislation, Concord has decided to remain in MNHG and negotiations have been successfully concluded for plan modifications that conform to the requirements of the new State law. Accordingly, I am proposing level funding of \$4,650,000 for Group Insurance in FY13.

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 and may continue to rise 5% to 10% annually beyond FY13. 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-159 to III-160 – is projected to be \$9.9 million in FY13.

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 FY13, the Enterprises will have transferred more than \$1.3 million to the OPEB Trust Fund. Second, I am proposing to increase the FY13 General Fund appropriation to \$400,000. Through FY13, an expected \$1.65 million will have been transferred from the General Fund to the OPEB Trust Fund. This is about 15% of the cumulative Net OPEB Obligation of the General Fund for the five-year period from FY09 to FY13.

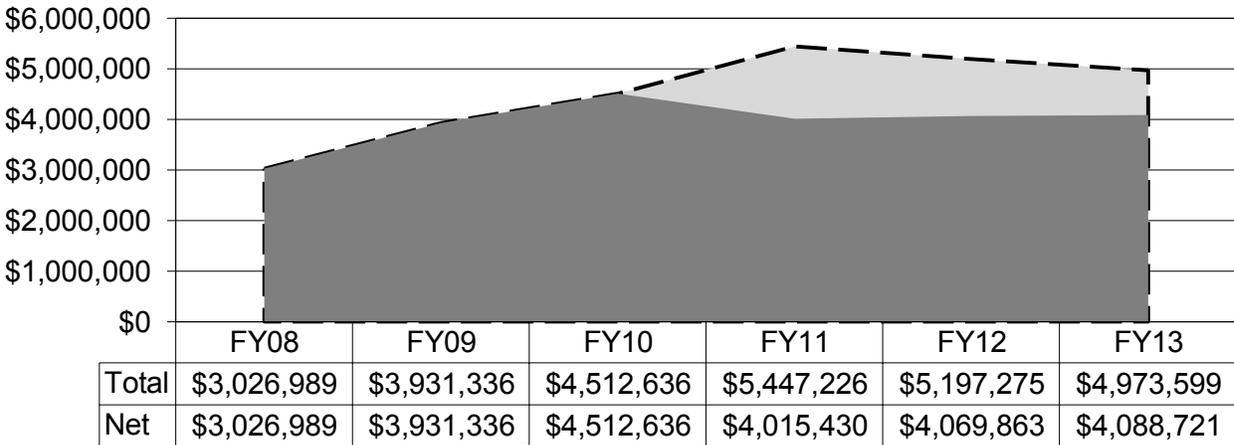
It should be noted that this liability does not affect the actual payment for the current health insurance cost of Town and CPS retirees. The Town continues a "pay-as-you-go" method for maintaining health insurance coverage; the liability reflects the amount above the estimated current cost needed to 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 FY11, Total Excluded Debt Service (Town and Concord's share of CCRSD) peaked at \$5.4 million and has leveled off to approximately \$5.0 million.

Excluded Debt Service



To mitigate the sharp increase in Total Excluded Debt Service, the Town in July 2008 established a \$2.5 million Elementary Schools Debt Service Stabilization Fund. Through December 31, 2011, \$383,000 has been earned and credited to this fund and \$1.7 million has been applied to partially cover the debt service expense in FY11 and FY12.

This budget proposes to apply \$475,000 in FY13 to pay part of the borrowing expense. In addition, an amount of \$409,878 in grant funds from the Massachusetts School Building Authority (MSBA) will be applied in FY13 to reduce the debt service cost for the Thoreau School.

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.

With the approval by a Special Town Meeting and at the Town Election in November 2011, the Town authorized the Concord – Carlisle Regional School District to borrow \$92.5 million as “excluded debt” to pay for designing, constructing, and furnishing of a new regional high school. Since the Massachusetts School Building Authority has committed at least \$28.7 million in grant money to partially fund the project, the debt service on the remaining amount of \$63.7 million will be assessed to Concord and Carlisle in proportion to each Town’s high school student enrollment each year. As the project progresses, the Regional School District will issue short-term notes and long-term bonds up to 25 years in duration so that the cost will be spread out over many years. Nevertheless, in an effort to reduce the projected impact of the increased debt service cost, the November Special Town Meeting also established a \$2 million High School Debt Service Stabilization Fund to be applied during future years in the same way as the one for the elementary schools.

Budget Priorities for Town Government Operations

Over the last three budget cycles from FY10 to FY12, I have proposed an average annual increase in Town Government Operations of 1.8%. Although this increase has not kept pace with the rise in municipal costs, I have been very aware of these difficult economic times and have sought to limit budgetary increases.

For FY13, I am proposing an increase of \$600,000 or 3.3% for the Town Government operations to a level of \$18,742,013. This increase will allow the Town to fund the following program areas.

Staff Compensation

The proposed FY13 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, 2012 and a merit increase averaging 2.5% based on the written performance evaluation at each employee's review date. In FY12, these non-union employees received a 2.0% increase on the pay scales and a 2.5% increase contingent on a merit review. 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 \$460,000 also includes the cost of Police, Fire and Dispatcher collective bargaining agreements. In FY13, the contracts with the Concord Police Association and the Concord Firefighters Association will be in the second year of a three year term. The contract with the Teamsters Local 25 (Public Safety Dispatchers) runs through June 30, 2012.

In the FY13 State budget, it is expected that the State will again not fund its 50% share of police officer educational incentives (the so-called "Quinn Bill" career incentive pay) program. As part of negotiations concluded in May 2011, the Police Union has agreed to accept no increase in base salaries from July 1, 2011 to December 31, 2012 and a 2% increase from January 1, 2013 to June 30, 2014 in exchange for the Town providing funds to cover the State's 50% share of education incentive payments for officers hired before July 1, 2010.

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 \$50,000 or 3.6% as compared with FY12. The FY13 amount of \$1,435,000 for capital outlay items is 7.7% of the town government operating budget of \$18,724,013. The recommendation represents only 65% 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 \$170,000 proposed for FY13. 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.

The objective of the account is to provide funding for the continuing maintenance of Town buildings. Beginning in FY11, the Town hired a Facilities Maintenance Manager whose responsibility is to oversee the maintenance of Town's buildings and the account provides resources to pay his 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 assistance to the Town Manager on issues regarding the allocation for funding specific projects. As of January 2012, the Town has committed a total of approximately \$1.2 million of these funds to 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.

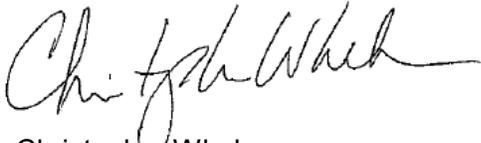
In the near future, this gift money will run out and there will be worthy projects to be funded. In preparation, I am proposing that the Town create a new Resource Sustainability Fund with an initial allocation of \$25,000 in FY13. The purpose of this fund is to finance resource sustainability and conservation projects. Potential initiatives include renewable energy projects, material recycling programs, water conservation measures, energy efficiency improvements for Town buildings, and fuel efficiency purchases for the Town fleet. It is my hope and expectation that the annual allocation to the Resource Sustainability Fund will grow to \$100,000 by FY17.

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 FY13 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 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-31
- Capital Outlay** II-32 To II-41
- Debt** II-42 To II-58

The Town Manager's Budget

The Town Manager's Proposed FY13 Budget totals:

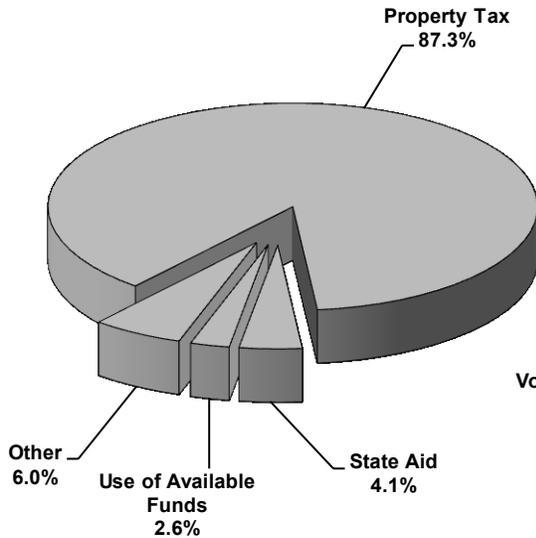
\$82,240,668

This level of appropriation is at the Finance Committee's FY13 Budget Guidelines.

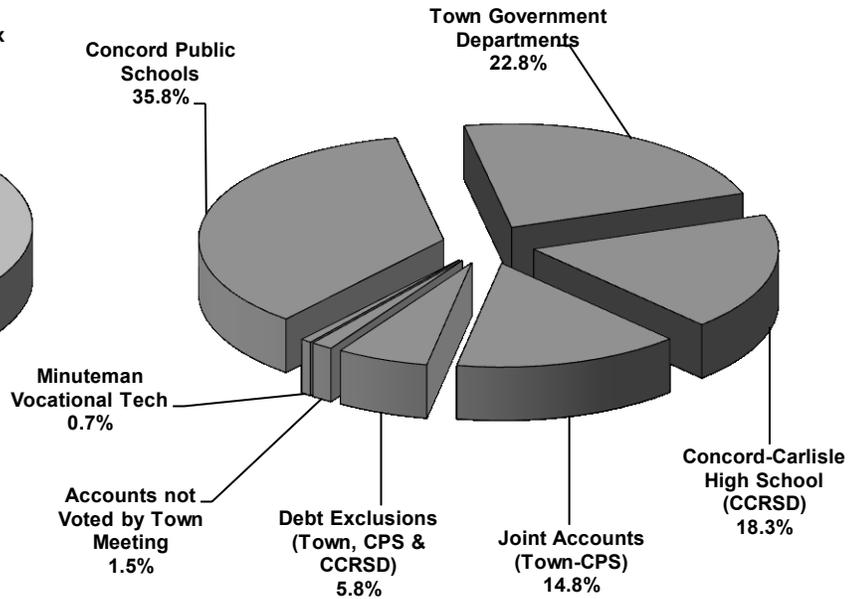
*See page III-43 for more on the Finance Committee.

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

FY13 General Fund Resources
Totaling \$82,240,668



FY13 General Fund Expenses
Totaling \$82,240,668



Fiscal Balance:

This FY13 Proposed Budget represents a balanced budget. Both budgeted resources and expenses equal \$82,240,668. All amounts are shown at the Finance Committee's Budget Guidelines issued November 30, 2011.

Budget Level and Credit Rating:

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

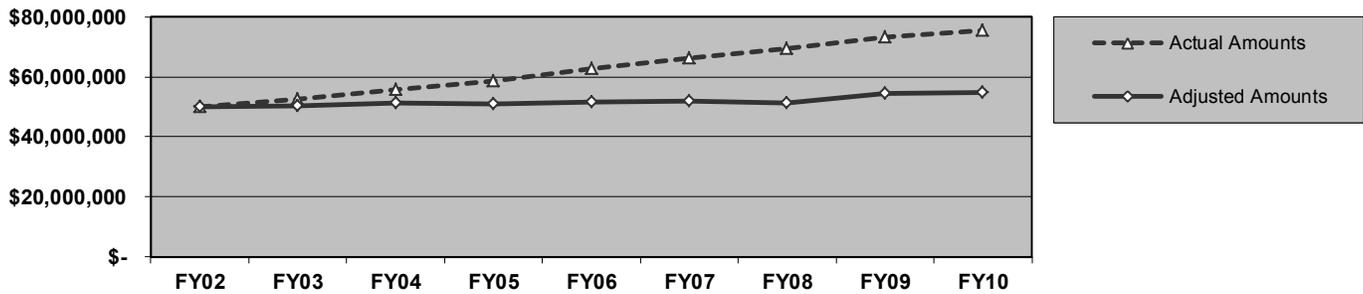
The first graph represents the total Town budget in terms of actual and adjusted dollar amounts. The line on the top is the actual amount budgeted and the line on the bottom is the amount adjusted for inflation.

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 - FY02 to FY10
(in year 2002 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, 2000-2010 (Annual), State and Local governments, viewed: 11/22/2011.

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
The Town's Credit Rating (Moody's)	Aaa							

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



SECTION II: Budget Summary

Overview

<u>General Fund Balance Analysis</u>	FY11 Actual	FY12 Budgeted	FY13 Proposed
Revenues			
Taxes	\$69,406,190	\$71,973,997	\$74,635,390
Charges for Services	\$1,297,716	\$850,000	\$850,000
Licenses, Permits, and Fees	\$970,197	\$815,000	\$715,000
Revenues from Other Governments	\$3,747,068	\$3,670,402	\$3,490,000
Miscellaneous Revenues	<u>\$524,664</u>	<u>\$450,400</u>	<u>\$430,400</u>
	\$75,945,835	\$77,759,799	\$80,120,790
Expenditures			
Salary and Wages	-\$35,375,620	-\$36,549,115	-\$37,513,562
Expenditures	-\$25,083,781	-\$24,942,289	-\$25,820,000
Capital Outlay	-\$2,047,436	-\$1,385,000	-\$1,435,000
Debt Service	-\$7,953,492	-\$8,149,334	-\$8,019,471
Unclassified	<u>-\$4,096,260</u>	<u>-\$4,291,473</u>	<u>-\$4,402,635</u>
	-\$74,556,589	-\$75,317,211	-\$77,190,668
Net Revenues / Expenditures	\$1,389,246	\$2,442,588	\$2,930,122
Other Financing Sources (Uses)			
Transfer from Other Funds	\$2,820,664	\$2,357,412	\$2,119,878
Transfers to Other Funds	-\$803,541	-\$587,932	-\$400,000
Other Financing Uses	<u>-\$3,996,165</u>	<u>-\$4,212,068</u>	<u>-\$4,650,000</u>
	-\$1,979,042	-\$2,442,588	-\$2,930,122
Total Excess (Deficiency)	-\$589,796	\$0	\$0
Fund Balance (Beginning of Year)	\$21,737,586	\$21,147,790	\$21,147,790
Fund Balance (End of Year)	\$21,147,790	\$21,147,790	\$21,147,790
Fund Balance Analysis			
Designated for Thoreau Debt Service	\$5,904,870	N/A	N/A
Reserved for Expenditures	\$850,000	N/A	N/A
Reserved for Encumbrances	\$3,199,541	N/A	N/A
Snow and Ice Deficit	-\$157,838	N/A	N/A
Unreserved Fund Balance	<u>\$11,351,217</u>	<u>N/A</u>	<u>N/A</u>
	\$21,147,790	N/A	N/A
Free Cash Analysis			
Unreserved Fund Balance	\$11,351,217	N/A	N/A
Minus: Receivables	-\$840,210	N/A	N/A
Minus: Deferred Revenue	-\$907,367	N/A	N/A
Minus: Miscellaneous	<u>-\$35,984</u>	<u>N/A</u>	<u>N/A</u>
Certified Free Cash	\$9,567,656	N/A	N/A

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 used Free Cash balance at or above 5% of 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 April 28, 2011.

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.

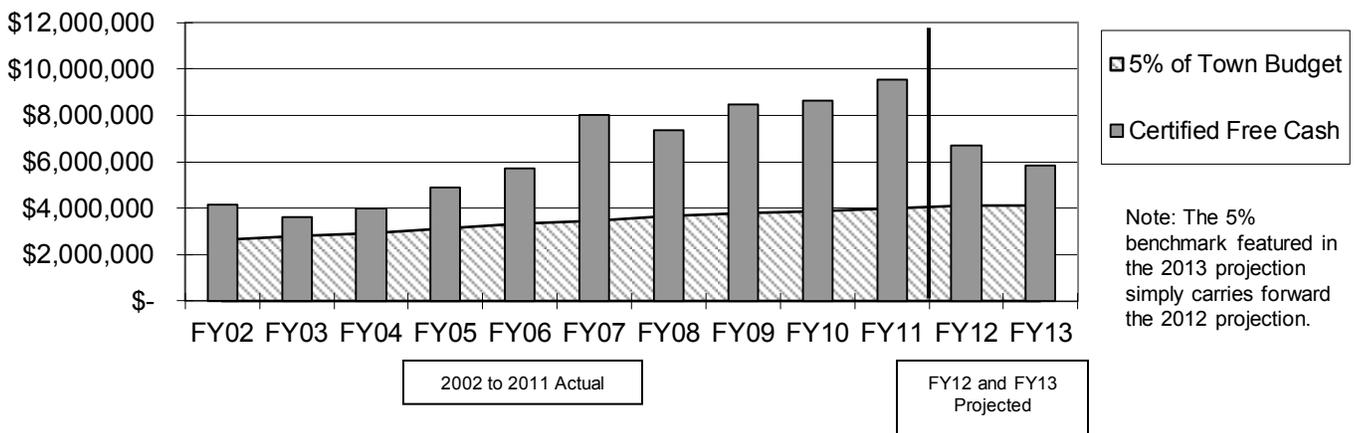
As shown on the previous page, Free Cash is calculated by taking the Town's fund balance at year-end and subtracting those items which are designated for other purposes.

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, 2011, the most recent year that has been certified by the State, Free Cash totaled more than \$9.5 million, while 5% of the next year's budget equaled approximately \$4 million.

Certified Free Cash (Actual from 2002 to 2011 and Projected from FY12 to FY13)



SECTION II: Budget Summary

Overview

Uses of Free Cash:

As appropriated by Town Meeting, the Town's available reserves have 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 voted, 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 FY13, \$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 amount of Free Cash in FY08 used for the elementary schools and in FY13 used for the high school. Accordingly, in the chart on the previous page, there is a decrease in Free Cash in FY08 and FY13.

It should be noted that the projections for FY12 and FY13 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. Accordingly, the downward trend for projected free cash in FY12 and FY13 does not reflect any positive results from operations 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%	850,000	-	-	850,000
proposed 2013	\$ 9,567,656	2011	11.9%	\$ 850,000	\$ 2,000,000	\$ -	\$ 2,850,000

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 \$9,567,656 as of June 30, 2011, and this amount is available for the next appropriation, which will be the 2012 Annual Town Meeting's vote on the FY13 budget. It should be noted that a Special Town Meeting in November 2011 allocated \$2,000,000 from the 2011 Certified Free Cash.

SECTION II: Budget Summary

Overview

**General Fund Budget - All Accounts
Five Years: FY08 - FY12 Budgets and FY13 Guidelines**

Line #		FY08 Budget	FY09 Budget	FY10 Budget	FY11 Budget	FY12 Budget	FY13 Guideline
Town Government							
1	personal services	\$ 11,876,664	\$ 12,390,155	\$ 12,713,627	\$ 12,974,546	13,599,845	13,937,691
2	O & M	2,940,310	3,108,858	3,112,886	2,836,967	2,914,168	3,126,322
3	capital outlay	1,356,000	1,466,000	1,300,500	1,315,500	1,385,000	1,435,000
4	Reserve Fund	225,000	225,000	225,000	225,000	225,000	225,000
5	Total	\$ 16,397,974	\$ 17,190,013	\$ 17,352,013	\$ 17,352,013	\$ 18,124,013	\$ 18,724,013
6	Concord Public Schools	\$ 26,423,840	\$ 27,206,200	\$ 27,699,200	\$ 27,699,200	\$ 28,474,200	\$ 29,424,200
7	Concord-Carlisle RSD	\$ 12,191,417	\$ 12,803,885	\$ 13,442,936	\$ 14,006,221	\$ 14,766,221	\$ 15,066,221
9	Total Operating Budgets	\$ 55,013,231	\$ 57,200,098	\$ 58,494,149	\$ 59,057,434	\$ 61,364,434	\$ 63,214,434
9	Group Insurance	\$ 3,600,000	\$ 3,845,000	\$ 4,152,600	\$ 4,465,000	\$ 4,650,000	\$ 4,650,000
9a	OPEB Trust					150,000	400,000
10	Retirement	2,380,000	2,450,000	2,500,000	2,750,000	2,860,000	2,945,000
11	Debt Service	2,909,750	3,100,000	3,150,000	3,175,000	3,275,000	3,300,000
12	Social Security/Medicare	522,000	510,000	545,000	580,000	610,000	625,000
13	Other Fixed & Mandated	425,000	425,000	400,000	375,000	375,000	375,000
14	subtotal	\$ 9,836,750	\$ 10,330,000	\$ 10,747,600	\$ 11,345,000	\$ 11,920,000	\$ 12,295,000
15	Minuteman Voc Tech	\$ 604,702	\$ 486,660	\$ 637,601	\$ 590,682	\$ 531,008	\$ 585,000
16	High School Debt Exclusion	476,557	684,143	539,239	582,444	322,941	254,128
17	Town Debt Exclusion	2,550,432	3,247,193	3,973,397	4,864,782	4,874,334	4,719,471
	Free Cash appropriations	\$ 3,631,691	\$ 4,417,996	\$ 5,150,237	\$ 6,037,908	\$ 5,728,283	\$ 5,558,599
18	TOWN MEETING VOTE	\$ 68,481,672	\$ 71,948,094	\$ 74,391,986	\$ 76,474,772	\$ 79,012,717	\$ 81,068,033
19	State assessments	\$ 367,696	\$ 382,563	\$ 389,372	\$ 441,741	\$ 446,473	\$ 457,635
20	Snow/ice & other deficits	0	358,915	239,730	99,199	157,838	165,000
21	Overlay	588,461	523,555	506,857	545,082	500,183	550,000
22	subtotal	\$ 956,157	\$ 1,265,033	\$ 1,135,959	\$ 1,086,022	\$ 1,104,494	\$ 1,172,635
23	TOTAL BUDGET PLAN	\$ 69,437,829	\$ 73,213,127	\$ 75,527,945	\$ 77,560,794	\$ 80,117,211	\$ 82,240,668

"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.

Financing the Budget Plan

	FY09 Budget	FY09 Budget	FY10 Budget	FY11 Budget	FY12 Budget	FY13 Guideline
24 state aid	\$ 4,477,986	\$ 3,808,876	\$ 3,808,876	\$ 3,657,671	\$ 3,580,402	\$ 3,400,000
25 motor vehicle excise tax	2,150,000	2,050,000	2,050,000	2,100,000	2,150,000	2,150,000
26 investment earnings	750,000	270,000	270,000	300,000	175,000	150,000
27 other local revenue	2,246,500	2,206,500	2,206,500	2,511,500	2,731,400	2,636,400
28 Appropriations financed from:						
29 Debt Stabilization Fund				1,000,000	700,000	475,000
30 Free Cash				34,430		
31 transfers to General Fund:						
32 from CMLP (Light Fund)	340,000	355,000	355,000	380,000	380,000	385,000
33 Thoreau School MSBA grant				431,796	427,412	409,878
34 "free cash" transfer	600,000	1,040,000	1,040,000	600,000	850,000	850,000
35 subtotal	\$ 10,564,486	\$ 9,730,376	\$ 9,730,376	\$ 11,015,397	\$ 10,994,214	10,456,278
Property Tax:						
36 property tax base	\$ 57,769,554	\$ 60,216,052	\$ 60,216,052	\$ 61,712,667	\$ 64,189,546	\$ 67,095,669
37 override voted	0	0	0	0	0	0
38 new growth	947,751	1,068,881	1,068,881	817,300	863,588	600,000
39 total within the Levy Limit	\$ 58,717,305	\$ 61,284,933	\$ 61,284,933	\$ 62,529,967	\$ 65,053,134	\$ 67,695,669
40 debt exclusion	3,931,336	3,931,336	4,512,636	4,015,430	4,069,863	4,088,721
41 total property tax	\$ 62,648,641	\$ 65,216,269	\$ 65,797,569	\$ 66,545,397	\$ 69,122,997	\$ 71,784,390
TOTAL RESOURCES	\$ 73,213,127	\$ 74,946,645	\$ 75,527,945	\$ 77,560,794	\$ 80,117,211	\$ 82,240,668

Property Taxes:

The total projected property tax levy for FY13 is:

\$71,784,390

This represents 87.29% of the total revenues supporting the FY13 budget.

It also represents an increase of 3.85% over the FY12 tax levy of \$69,122,997.

This, however, *does not* mean that the property tax rate will increase by 3.85%, as \$600,000 of the increase is due to projected New Growth (see chart on page II-7 for a further break-out of the components of the total levy).

The resulting impact on the property tax rate will be:

+ 2.98%

Property Tax Highlights

The FY13 property tax levy is projected to increase by 3.85% over the FY12 levy.

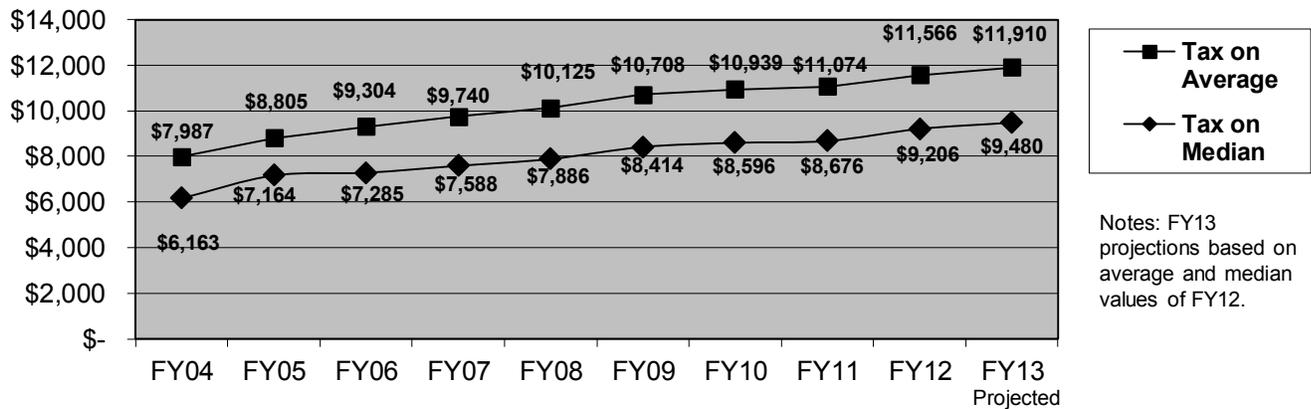
The effects of this increase can be understood in the following ways:

- The median single family residential tax bill for FY13 is projected to increase by \$274 from \$9,206 in FY12 to \$9,480 in FY13 (based on a median assessed value of \$677,900).

Or...

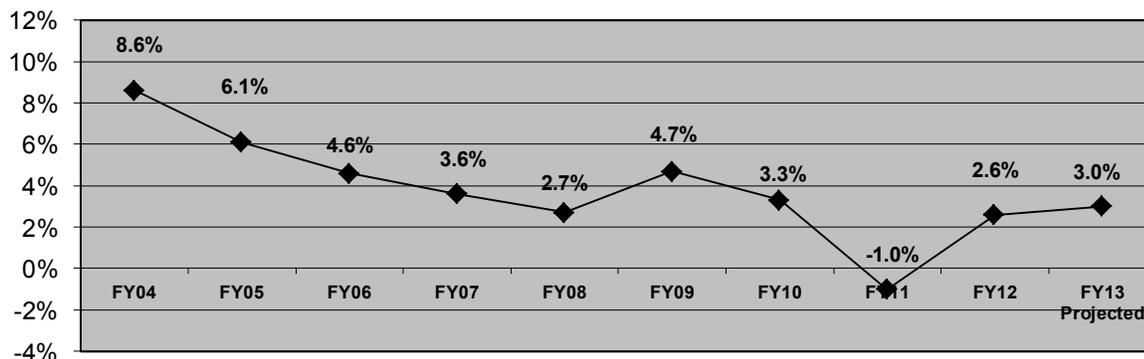
- The tax bill per \$100,000 of assessed value will increase by \$39 from \$1,319 in FY12 to \$1,358 in FY13.

Sample Tax Bills on Single Family Parcels



Notes: FY13 projections based on average and median values of FY12.

Historic Tax Revenue Increases (Borne by Existing Taxpayers)



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 FY13, the first number shown is the FY12 Levy Limit of \$67,047,174. As authorized by Prop 2½, the FY12 Levy Limit is multiplied by 2.5% to get \$1,676,179. New building construction (New Growth) is estimated to be \$600,000. The sum of these three numbers is the new FY13 Levy Limit of \$69,323,354. After adding the excluded debt of \$4,088,721, the maximum allowable levy equals \$73,412,075.

The FY13 projected tax levy of \$71,784,390 results in an unused tax levy capacity of \$1,627,685.

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 Calculations

FY11 Actual

\$	62,197,127	FY10 Levy Limit
	1,554,928	plus 2½%
\$	<u>63,752,055</u>	subtotal
	817,300	Estimated New Growth
\$	<u>64,569,355</u>	FY11 Levy Limit
	4,015,430	FY11 debt exclusion levy
\$	<u>68,584,785</u>	Maximum allowable levy

Actual tax levy \$66,545,397
Unused Levy Limit 2,039,388

FY12 Actual

\$	64,569,355	FY11 Levy Limit
	1,614,234	plus 2½%
\$	<u>66,183,589</u>	subtotal
	863,585	Estimated New Growth
\$	<u>67,047,174</u>	FY12 Levy Limit
	4,069,863	FY12 debt exclusion levy
\$	<u>71,117,037</u>	Maximum allowable levy

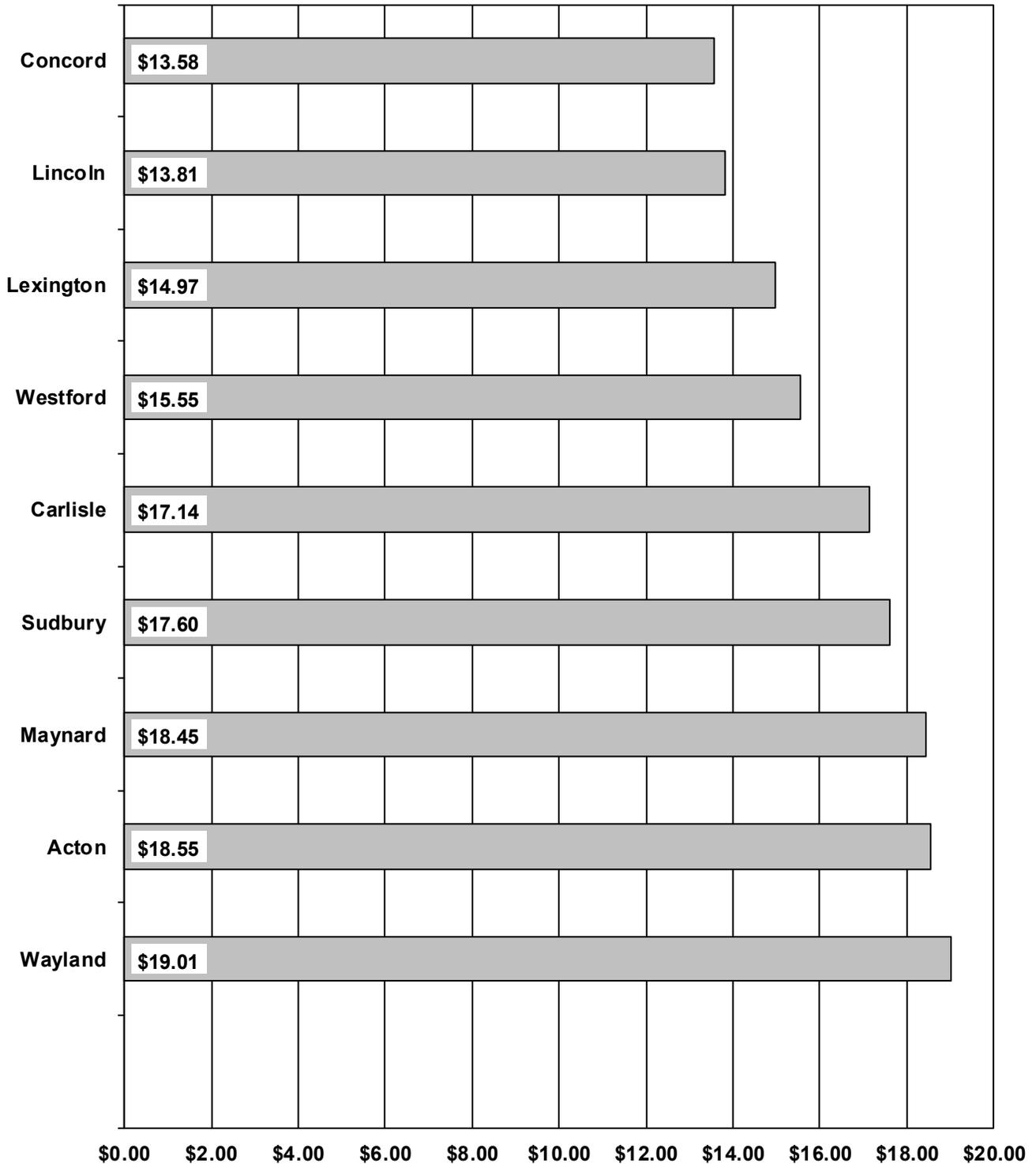
Actual tax levy \$69,122,996
Unused Levy Limit 1,994,041

FY13 Projection

\$	67,047,174	FY12 Levy Limit
	1,676,179	plus 2½%
\$	<u>68,723,354</u>	subtotal
	600,000	Estimated New Growth
\$	<u>69,323,354</u>	FY13 Levy Limit
	4,088,721	FY13 debt exclusion levy
\$	<u>73,412,075</u>	Maximum allowable levy

Actual tax levy \$71,784,390
Unused Levy Limit 1,627,685

**FY12 Residential Property Tax Rates
(Community Comparison)**



Concord continues to have one of the lowest residential property tax rates relative to similar communities in the area.

Source: Mass Dept. of Revenue/Division of Local Services website @ 1/19/12.

Property Tax Data

Assessment Date	Fiscal Year	Median single family parcel value	Tax rate	Tax Bill	Average Single family value	Tax Bill	Total Tax Levy	New Growth Levy	impact on existing taxpayers	
									Net Levy	% over prior total levy
Jan. 1, 2002	2003	584,250	\$9.64	5,632	\$754,153	\$7,270	\$42,496,029	\$760,672	\$41,735,357	+6.8%
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	(a) 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	(a) 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%
current year projected	2012	677,900	\$13.58	9,206	851,674	11,566	69,122,996	863,588	68,259,408	+2.6%
Jan. 1, 2012	2013			\$9,480		\$11,910	\$71,784,390	\$600,000	\$71,184,390	2.98%

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

debt exclusion levy impact	Fiscal Year	Voted Operating Override levy	% incr. in levy	Debt Exclusion Levy	Change from prior year	Total change in tax levy
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	
Budget 2012	none		4,069,862	54,432 *	3,102,619	
Guideline 2013	none		4,088,721	18,859 *	2,661,394	

* FY11 is net of \$1,000,000 appropriated from the Debt Stabilization Fund and \$431,796 Thoreau MSBA grant allocation.
 FY12 is net of \$700,000 appropriated from the Debt Stabilization Fund and \$427,413 Thoreau MSBA grant allocation.
 FY13 is net of \$475,000 proposed from the Debt Stabilization Fund and \$409,878 Thoreau MSBA grant allocation.

**Proposed FY13 Budgets at the Finance Committee Guidelines
Property Tax impact**

incremental and total tax levy and budget changes

	FY12	FY13at Guidelines		
		plus	at proposed level	% Δ
Town Government operations	\$18,124,013	+\$ 600,000 =	\$ 18,724,013	+3.3%
Concord Public Schools (K-8)	\$28,474,200	+\$ 950,000 =	\$ 29,424,200	+3.3%
CCHS assessment:				
without debt exclusion	\$ 14,766,221	+\$ 300,000 =	\$ 15,066,221	+2.0%
debt exclusion	<u>322,941</u>		<u>254,128</u>	
total assessment	\$ 15,089,162		\$ 15,320,349	
Concord's assessment share:				
FY12: 70.39%				
FY13: 71.77%				
Sum for all operating budgets:			<u>\$ 1,850,000</u>	
<u>Projected Tax rate Impact</u>			+ 2.98%	
Tax Bill at median \$677,900 value	\$ 9,206	+ 274 =	\$ 9,480	
Tax Bill per \$100,000 a.v.	\$ 1,319	+ 39 =	\$ 1,358	

SECTION II: Budget Summary

Property Taxes

Assessed Valuation, Levy Limit, Tax Levy and Rates: FY1980-2012

Fiscal Year	Total Assessed Value	Absolute Levy Limit	Annual Levy Limit	Actual Levy		Uniform Tax Rate	Actual Tax Rates			"CJP" ratio	Unused Levy Limit	
				Within Limit	Debt Exclusion		Residential	Open Space	Commercial		\$	as % of Limit
1980	\$371,034,400			\$13,060,411		\$35.20						
1981	\$383,133,677			\$15,248,720		\$39.80						
1982	\$644,119,237	\$16,102,981	\$15,629,937	\$15,093,532		\$23.43	23.60	20.06	23.43	100.0	\$536,405	3.43%
1983	\$651,122,529	\$16,278,063	\$16,214,000	\$15,342,973		\$23.56	23.66	19.99	23.78	100.9	\$871,027	5.37%
1984	\$784,563,443	\$19,614,086	\$17,006,633	\$15,465,780		\$19.71	19.25	16.36	22.63	114.8	\$1,540,853	9.06%
1985	\$801,293,191	\$20,032,330	\$17,780,870	\$15,648,020		\$19.53	19.13	16.26	22.00	112.6	\$2,132,850	12.00%
1986	\$822,949,238	\$20,573,731	\$18,605,674	\$16,125,650		\$19.59	19.25	16.36	21.71	110.8	\$2,480,024	13.33%
1987	\$1,464,903,743	\$36,622,594	\$19,600,366	\$17,296,129		\$11.81	11.47	9.75	13.95	118.1	\$2,304,237	11.76%
1988	\$1,510,487,280	\$37,762,182	\$20,651,135	\$18,392,726		\$12.18	11.89	10.11	14.04	115.3	\$2,258,409	10.94%
1989	\$1,547,164,362	\$38,679,109	\$21,574,623	\$19,908,672		\$12.87	12.61	10.72	14.60	113.4	\$1,665,951	7.72%
1990	\$2,188,108,438	\$54,702,711	\$22,609,017	\$21,603,000		\$9.87	9.72	8.27	10.82	109.6	\$1,006,017	4.45%
1991	\$2,185,289,176	\$54,632,229	\$23,486,987	\$23,083,329		\$10.56	10.21	8.68	12.87	121.9	\$403,658	1.72%
1992	\$1,863,767,794	\$46,594,195	\$24,325,878	\$24,324,345		\$13.05	12.62	10.73	15.91	121.9	\$1,533	0.01%
1993	\$1,831,121,461	\$45,778,037	\$25,229,582	\$24,770,829		\$13.53	13.27	11.28	15.57	115.1	\$458,753	1.82%
1994	\$1,842,884,146	\$46,072,104	\$26,148,398	\$25,639,506	\$435,498	\$14.15	13.98	11.89	15.57	110.0	\$508,892	1.95%
1995	\$1,853,888,132	\$46,347,203	\$27,110,678	\$26,562,285	\$504,753	\$14.60	14.49	12.32	15.62	107.0	\$548,393	2.02%
1996	\$2,246,615,332	\$56,165,383	\$28,513,798	\$27,531,054	\$279,059	\$12.40	12.42	10.56	12.40	100.0	\$982,744	3.45%
1997	\$2,273,535,628	\$56,838,391	\$29,574,375	\$28,652,539	\$544,685	\$12.84	12.86	10.93	12.84	100.0	\$921,836	3.12%
1998	\$2,288,809,124	\$57,220,228	\$30,582,585	\$29,804,080	\$545,529	\$13.26	-----	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%

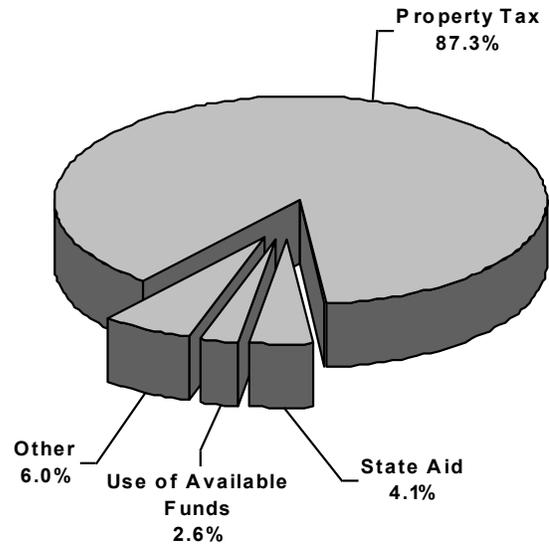
Financial Resources:

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

FY13 General Fund Resources
Totaling \$82,240,668



Property Tax – Property taxes constitute about 87% 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.

RESOURCE DETAIL - GENERAL FUND

FY08-10 actual, FY11 budget and actual, FY12 budget and FY13 projected

	ACTUAL FY2008	ACTUAL FY2009	ACTUAL FY2010	Budget FY2011	ACTUAL FY2011	Revised Budget FY2012	PROJECTED FY2013
A. State Aid:							
1. Abatements:							
Veterans, blind & surviving spouses	21,025	20,263	31,657 (c)	30,945	29,811	32,521	
Police Career Incentive ("Quinn")	158,314	160,094 (a)	31,046 (a)	15,622	15,896 (a)		(a)
Elderly Persons Abatements	15,562	11,044			11,546		
School Aid (Ch.70)	1,975,049	1,928,178 (b)	2,111,688	1,988,323	1,988,323	1,998,997	
Charter School tuition reimbursement	12,741	506	337	64,341	49,449	36,680	
State-Owned Land	610,209	654,273	589,412	569,247	569,247	589,606	
Additional Assistance	383,959	346,544					
Lottery	1,059,887	956,605					
Unrestricted General Government Aid	5,780	10,156	1,022,124 (d)	981,239	981,239	910,291	
Veterans Benefits	\$4,242,526	\$4,087,663	5,370	7,954	6,539	12,307	
Total State Aid			\$3,791,634	\$3,657,671	\$3,652,050	\$3,580,402	\$3,400,000
B. Local Excise Taxes:							
1. Motor Vehicle Excise	2,323,178	2,269,633	2,199,860	2,100,000	2,280,635	2,150,000	2,150,000
2. Hotel/Motel Room Excise	191,800	171,610	143,309	220,000	229,461	230,000	230,000
3. Meals Excise				150,000	208,952	200,000	200,000
4. Jet Fuel Excise	155,488	379,963	176,942	150,000	263,511	150,000	150,000
5. Farm Animal & Machinery	1,129	1,127	1,176	1,000	1,109	1,000	1,000
Total Local Excise	\$2,671,595	\$2,822,333	\$2,521,287	\$2,621,000	\$2,983,668	\$2,731,000	\$2,731,000
C. Fines and Forfeitures:							
1. Tax Penalties & Interest	108,495	92,864	108,254	80,000	129,077	100,000	100,000
2. Court Fines	150,358	100,153	96,433	80,000	95,927	90,000	90,000
Total Fines & Forfeits	\$258,853	\$193,017	\$204,687	\$160,000	\$225,004	\$190,000	\$190,000
D. Uses of Money & Property:							
1. Rental - Nextel tower	20,000	20,000	20,000	20,000	20,000	20,000	20,000
2. Rental - other wireless towers	90,342	118,798	150,810	150,000	187,386	180,000	182,000
3. Rental - Ripley Building	12,511	13,122	13,397	13,000	18,238	18,000	20,000
4. Rental - Harvey Wheeler	15,908	15,007	16,678	15,000	14,755	13,000	13,000
5. Rental - Marshall farm					6,750	9,000	10,000
6. Rental - miscellaneous	402	804	402	500	408	400	400
7. Investment Earnings	1,241,697	791,358	201,633	300,000	251,977	175,000	150,000
Total Uses of Money & Prop.	\$1,380,860	\$959,089	\$402,920	\$498,500	\$499,514	\$415,400	\$395,400
E. Licenses & Permits:							
1. Building Permits	571,197	385,617	345,012	400,000	606,554	500,000	400,000
2. Other Health & Inspections	212,771	232,496	218,598	225,000	225,331	225,000	225,000
3. Alcoholic Beverage	65,480	65,245	68,100	64,000	72,775	65,000	65,000
4. Miscellaneous	26,606	22,758	46,522	25,000	38,883	25,000	25,000
Total Licenses & Permits	\$876,054	\$706,116	\$678,232	\$714,000	\$943,543	\$815,000	\$715,000

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.

RESOURCE DETAIL - GENERAL FUND						
<i>FY08-10 actual, FY11 budget and actual, FY12 budget and FY13 projected</i>						
	<u>ACTUAL</u> <u>FY2008</u>	<u>ACTUAL</u> <u>FY2009</u>	<u>ACTUAL</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>ACTUAL</u> <u>FY2011</u>	<u>Revised Budget</u> <u>FY2012</u>
						<u>PROJECTED</u> <u>FY2013</u>
F. Departmental Fees:						
1. Town Clerk	121,317	110,927	121,611	110,000	111,342	90,000
2. Planning	12,500	7,020	7,253	3,000	5,159	5,000
3. Collector-Treasurer	54,226	86,582	84,745	40,000	33,870	35,000
4. Fire - Ambulance	524,736	536,249	504,949	540,000	584,578	540,000
5. Public Safety	80,750	64,175	85,538	65,000	69,129	65,000
6. Library - Late Fines	35,864	44,618	49,035	45,000	46,702	45,000
7. School Department	98,745	58,131	122,986	40,000	123,800	50,000
8. Miscellaneous	28,541	45,577	27,041	20,000	74,942	20,000
Total Departmental Fees	\$956,679	\$953,279	\$1,003,158	\$863,000	\$1,049,522	\$850,000
G. All Other Revenue:						
1. Payments in Lieu of Taxes (PILOT) (Fed.Govt., Housing Authority)	20,623	21,077	22,135	20,000	21,540	20,000
2. PILOT on sale of town land	46,910	0	20,114	0	5,562	0
3. Premium on Sale of Bonds & Notes	22,352	0	29,731	0	84,088	0
4. (41A) Redemptions	85,644	20,686	71,272	0	0	0
5. (61A) Rollback Tax	107,691	0	6,042	0	53,628	0
6. Betterments	1,413	1,319	0	0	0	0
7. Supplemental tax on new construction	54,824	47,994	55,906	35,000	49,598	35,000
8. Miscellaneous non-recurring	27,774	22,680	1,176	0	212,671	0
Total Other Revenue	\$367,231	\$113,756	\$206,376	\$55,000	\$427,087	\$55,000
TOTAL LOCAL (B-G)	\$6,511,272	\$5,747,590	\$5,016,660	\$4,911,500	\$6,128,338	4,936,400
H. Available Funds						
1. Municipal Light Plant (Electric Fund)	340,000	340,000	355,000	380,000	380,000	385,000
2. Thoreau School MSBA grant				431,796	431,796	409,878
3. Free Cash appropriated to reduce tax rate	500,000	600,000	1,040,000	600,000	600,000	850,000
4. Free Cash appropriated for expenditures				34,430	34,430	0
5. Elementary School Debt Stabilization Fund				1,000,000	1,000,000	475,000
TOTAL AVAILABLE FUNDS	\$840,000	\$940,000	\$1,395,000	\$2,446,226	\$2,446,226	\$2,119,878
I. Property Tax:						
1. Base	54,550,950	57,719,368	60,116,052	61,712,667	61,721,306	67,095,669
2. Operating Override	0	0	0	0	0	0
3. New Growth	1,368,514	947,751	1,068,881	817,300	817,300	600,000
4. Within levy limit	\$55,919,464	\$58,667,119	\$61,184,933	\$62,529,967	\$62,538,606	\$67,695,669
						\$65,053,134

RESOURCE DETAIL - GENERAL FUND							
<i>FY08-10 actual, FY11 budget and actual, FY12 budget and FY13 projected</i>							
	ACTUAL FY2008	ACTUAL FY2009	ACTUAL FY2010	Budget FY2011	ACTUAL FY2011	Revised Budget FY2012	PROJECTED FY2013
Debt Exclusion:							
5. Concord-Carlisle High School	476,557	684,143	539,239	582,444	582,444	322,941	254,128
6. Land acquisition - Mattison Field	134,838	104,400	0	0	0	0	0
8. Harvey Wheeler CC renovations	126,280	124,309	122,191	119,827	119,827	116,994	114,039
11. Alcott School - Bond, Sept. '04 (\$7m)	574,560	564,520	564,706	544,425	544,425	533,925	522,769
14. Alcott School - Ph 2 bond, Mar. '07 (\$2.35m)	256,017	248,079	241,333	234,983	234,983	228,633	217,283
15. Alcott School - Bond, Mar. '07 (\$15k)			15,296	0	0	0	0
16. Thoreau School - BAN interest	212,545	0	0	0	0	0	0
18. Thoreau School - Bond, Sept. '06 (\$10m)	943,765	918,624	891,376	869,920	869,920	849,156	828,392
19. Thoreau School - Bond, Sept. '07 (\$6.8m)	141,017	652,039	634,487	618,359	618,359	602,705	588,000
20. Thoreau school - Bond, Mar. '09 (\$140k)			52,777	51,786	51,800	40,800	0
21. Willard School Design - BAN interest	59,301	0	0	0	0	0	0
22. Willard School Design - Bond Spr. '08 (\$1.84m)	0	242,977	237,528	232,080	232,080	226,631	221,183
23. Willard School - Bond, Mar. '09 (\$11.9m)		0	1,033,370	1,020,781	1,020,780	1,008,191	995,601
24. Willard School - Bond, Jan. '10 (\$12.9m)		240,426	88,435	1,060,832	1,060,944	1,044,016	1,027,089
24. Willard School Construction - BAN interest				10,000	1,236	1,605	0
25. Phase 1, WPAT State Loan	102,109	102,005	101,898	101,789	101,789	101,678	101,565
26. Willard Note payoff		100,000	100,000	0	0	0	0
27. Willard constr. - Bond, June '11 (\$400k est)							
28. subtotal, debt exclusion	\$3,026,989	\$3,981,522	\$4,612,636	\$5,447,226	\$5,438,587	\$5,197,275	\$4,973,599
<i>less Debt Stabilization transfer</i>				<i>(1,000,000)</i>	<i>(1,000,000)</i>	<i>(700,000)</i>	<i>(475,000)</i>
<i>less Thoreau School MSBA grant</i>				<i>(431,796)</i>	<i>(431,796)</i>	<i>(427,412)</i>	<i>(409,878)</i>
Net debt exclusion				\$4,015,430	\$4,006,791	\$4,069,863	\$4,088,721
29. TOTAL PROPERTY TAX	\$58,946,453	\$62,648,641	\$65,797,569	\$66,545,397	\$66,545,397	\$69,122,997	\$71,784,390
GRAND TOTAL							
30. GENERAL FUND RESOURCES	\$70,540,251	\$73,423,894	\$76,000,863	\$77,560,794	\$78,772,011	\$80,177,211	\$82,240,668
<i>Increase over prior year</i>	<i>+4.2%</i>	<i>+4.1%</i>	<i>+3.5%</i>	<i>+2.1%</i>	<i>+3.7%</i>	<i>+1.7%</i>	<i>+2.7%</i>
<i>FY08-12, increase over prior year actual</i>							

FY2013 PROJECTED TAX LEVY INCREASE		
	percent	amount
Base	2.95%	\$2,042,535
Debt Exclusion	0.03%	18,858
	2.98%	\$2,061,393
New Growth	0.87%	600,000
	3.85%	\$2,661,393

"FY2013 Base" minus "FY2012 Within levy limit" change in excluded debt tax levy
Change in Levy from current taxpayers
 Projected "New Growth" for FY2013
Change in Total Levy

SECTION II: Budget Summary

Expenses

Expenses – General Fund Budget:

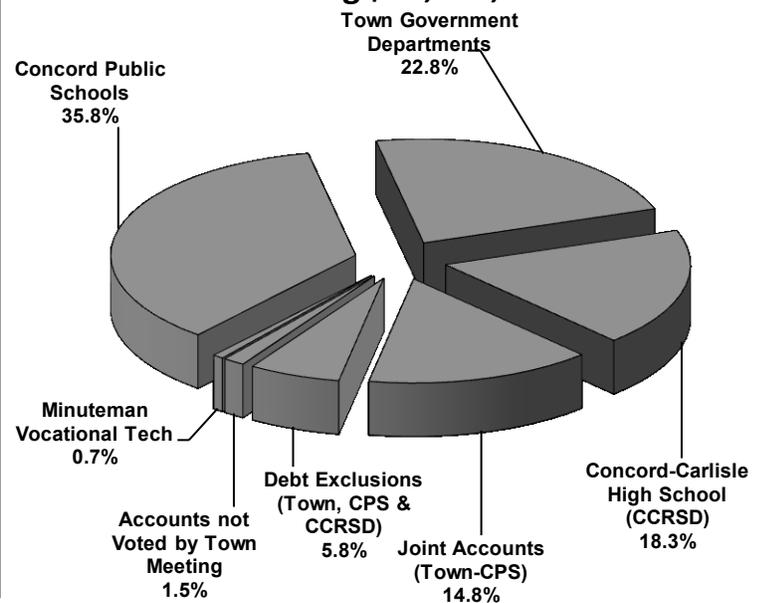
The General Fund budget is organized into 3 major organizational categories:

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

This section contains the following:

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

FY13 General Fund Expenses Totaling \$82,240,668



Town Government (Page II-6, line 5 – \$18,724,013 proposed for FY13)

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 - \$29,424,200 Finance Committee Guideline for FY13)

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 - \$15,066,221 Finance Committee Guideline for FY13 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).

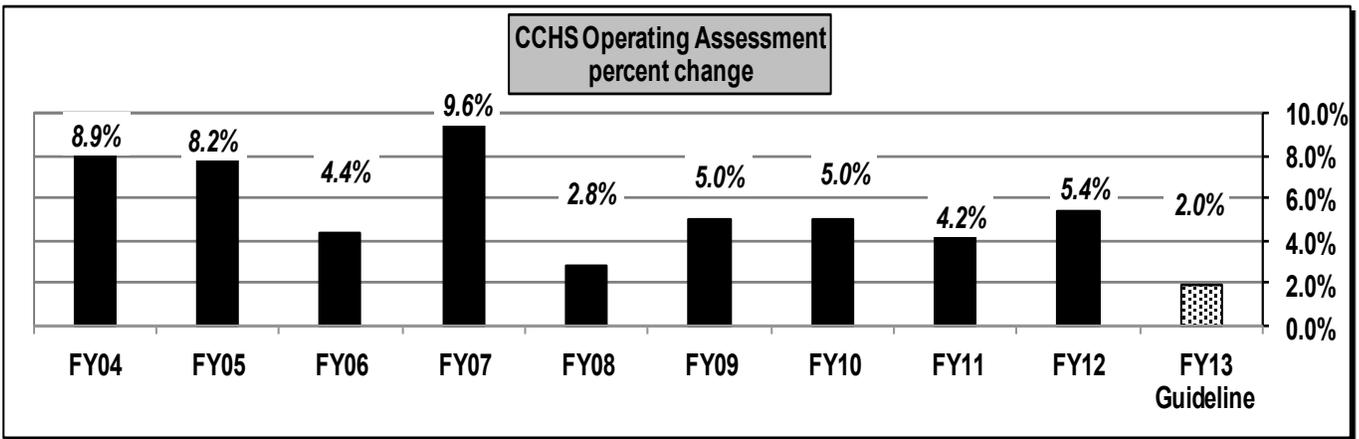
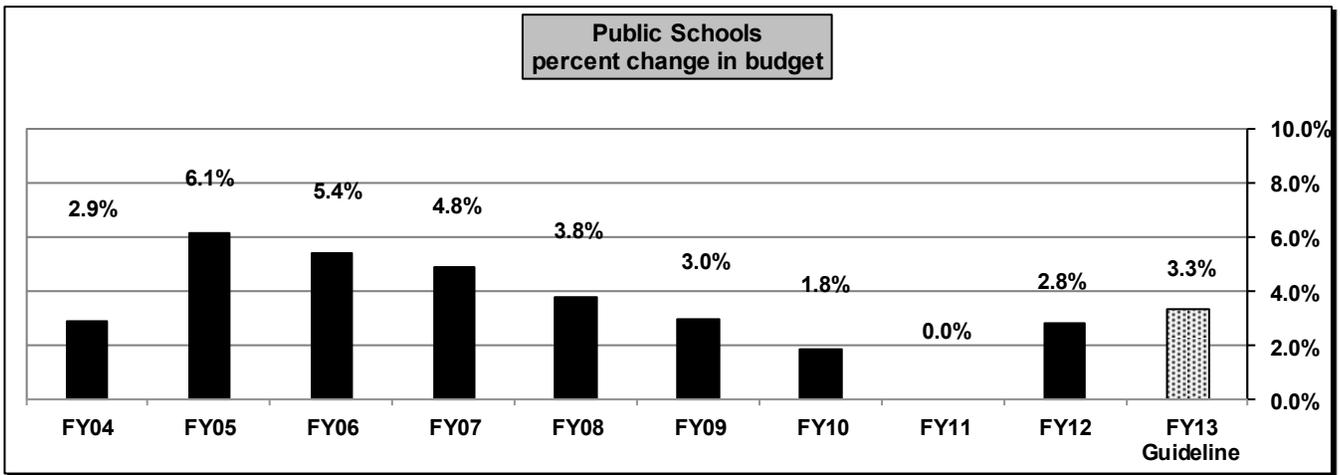
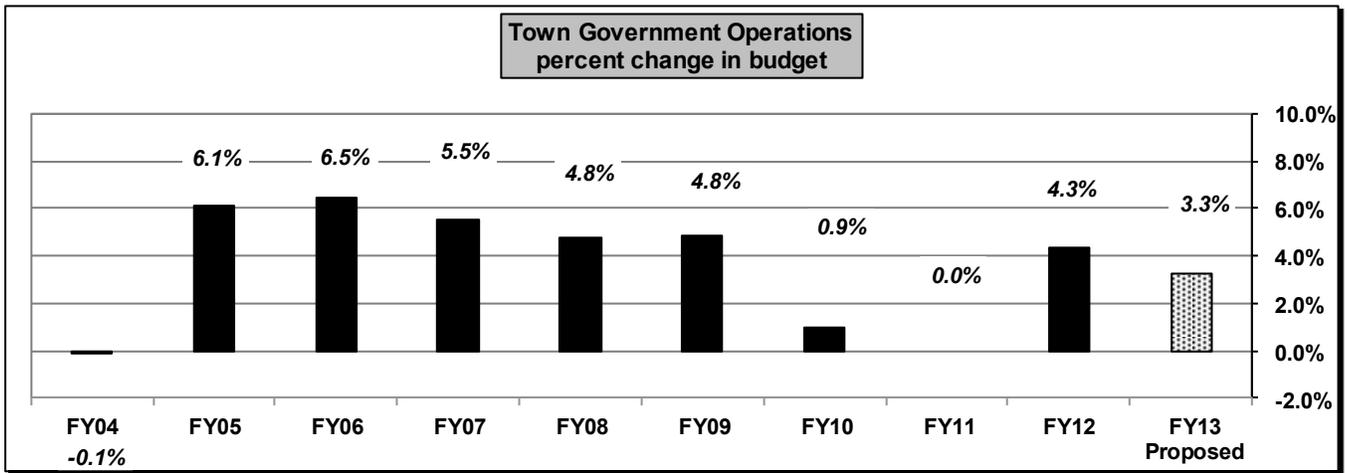
Total of Above Operating Budgets:

\$63,214,434 (page II-6, line 8)

+3.01%

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 - \$400,000)

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 \$400,000 toward the Annual Net Other Post Employment Benefit (OPEB) obligation which has been estimated at approximately \$2.6 million in FY13.

Retirement (Page II-6, line 10 - \$2,945,000)

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 - \$3,300,000; 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 - \$625,000)

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 - \$375,000)

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: **\$12,295,000** (page II-4, line 14)
+3.14%

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 - \$585,000)

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 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 - \$254,128)

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.

•Town Debt Exclusion (Page II-6, line 17 - \$4,719,471)

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 \$700,000 allocation from the Elementary School Debt Service Stabilization Fund.

Other Obligations Subtotal: \$5,558,599

Budget Subject to Town Meeting Vote: \$81,068,033

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

•State Assessments (Page II-6, line 19 - \$457,635)

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 92% of the budgeted amount.

•Snow/Ice & Other Deficits (Page II-6, line 20 – \$165,000)

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-107) 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, 2012, if any, will be raised in the FY13 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: \$82,240,668

+2.65%

SECTION II: Budget Summary

Expenses

General Fund Operating Budget

Item No.	Department	Fiscal 2011 Expenses	Fiscal 2012 Appropriation	Fiscal 2013 Proposal
General Government				
\$2,213,402 is 6.2% of total				
1	Town Manager's Office			
	A. Town Manager	\$ 292,399	\$ 304,333	\$ 306,623
	B. Human Resources	159,126	175,020	188,855
	C. Town-Wide Building Maintenance	150,000	160,302	170,000
	D. Energy Conservation	-	-	25,000
	Total	601,525	639,655	690,478
2	Legal Services	224,887	225,000	225,000
3	Elections and Registrars			
	A. Elections	30,191	27,134	37,168
	B. Registrars	5,967	8,206	8,078
	Total	36,159	35,340	45,246
4	Town Meeting and Reports	62,033	77,800	77,800
5	Planning			
	A. Planning Administration	234,458	246,954	244,286
	B. Board of Appeals	45,934	52,749	52,389
	C. Natural Resources	212,015	195,109	205,267
	D. Inspections	343,101	355,174	357,335
	E. Health	216,000	242,200	244,188
	Total	1,051,508	1,092,186	1,103,465
6	141 Keyes Road	62,025	66,413	71,413
	Total General Government	\$ 2,038,136	\$ 2,136,394	\$ 2,213,402
Finance and Administration				
\$1,830,177 is 5.1% of Total				
7	Finance Committee	2,564	3,100	3,100
8	Finance			
	A. Finance Administration	219,832	253,719	244,169
	B. Treasurer-Collector	245,797	250,066	252,888
	C. Town Accountant	122,865	127,389	133,514
	D. Assessors	358,860	379,682	377,697
	E. Town Clerk	199,091	209,724	210,800
	Total	1,146,444	1,220,580	1,219,068
9	Information Systems	358,275	408,655	503,986
10	Town House	101,921	105,412	101,023
	Total Finance and Administration	\$ 1,609,203	\$ 1,737,747	\$ 1,827,177

SECTION II: Budget Summary

Expenses

Item No.	Department	Fiscal 2011 Expenses	Fiscal 2012 Appropriation	Fiscal 2013 Proposal
Public Safety				
\$7,695,864 is 21.5% of Total				
11	Police Department	3,765,738	3,869,337	3,876,859
12	Fire Department	3,442,795	3,588,000	3,533,608
13	West Concord Fire Station	39,987	36,779	35,515
14	Police-Fire Station	200,453	201,521	218,007
15	Emergency Management	12,810	12,810	12,810
16	Dog Officer	18,142	18,693	19,065
	Total Public Safety	\$ 7,479,926	\$ 7,727,140	\$ 7,695,864
Public Works and Facilities				
\$3,692,474 is 10.3% of Total				
17	Public Works			
	A. CPW Administration	155,595	163,120	162,802
	B. Engineering	294,116	378,032	339,000
	C. Highway Maintenance	1,097,792	1,142,508	1,167,769
	D. Parks and Trees	543,735	598,408	586,843
	E. Cemetery	57,766	69,067	59,954
	Total	2,149,004	2,351,135	2,316,368
18	Snow and Ice Removal	652,838	513,000	525,000
19	Street Lighting	49,681	72,000	64,624
20	CPW Equipment	270,000	210,000	296,500
21	Drainage Program	205,000	215,000	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	89,650	88,725	94,982
	Total Public Works and Facilities	\$ 3,606,173	\$ 3,639,860	\$ 3,692,474
Human Services				
\$2,497,096 is 7.0% of Total				
25	Library	1,734,894	1,828,512	1,854,082
26	Recreation Administration	88,644	92,555	92,555
27	Hunt Recreation Center	75,427	84,381	82,119
28	Harvey Wheeler Community Ctr.	133,062	135,972	137,934
29	Council on Aging	236,895	242,053	255,932
30	Veterans	26,682	30,222	30,468
31	Ceremonies and Celebrations	23,478	23,540	23,800
32	Visitors' Center and Restroom	23,788	22,854	23,206
	Total Human Services	\$ 2,342,869	\$ 2,460,089	\$ 2,500,096

SECTION II: Budget Summary

Expenses

Item No.	Department	Fiscal 2011 Expenses	Fiscal 2012 Appropriation	Fiscal 2013 Proposal
Unclassified \$795,000 is 2.2% of Total				
33	Town Employee Benefits			
	A. Unused Sick Leave	84,135	90,000	90,000
	B. Public Safety Disability	190	2,500	2,500
	C. Employee Assistance Program	5,666	7,500	7,500
	Total	89,991	100,000	100,000
34	Reserve Fund*	-	225,000	225,000
No transfers were made to other accounts in Fiscal Year 2011				
35	Salary Reserve**	-	97,783	460,000
**Transfers totaling \$292,936 in Fiscal Year 2011 and \$372,217 in Fiscal Year 2012 (to date) were made to other accounts.				
36	Land Fund	-	-	10,000
	Total Unclassified	89,991	422,783	795,000
SUBTOTAL FOR REFERENCE ONLY Account 1-36		\$ 17,166,299	\$ 18,124,013	\$ 18,724,013
Joint (Town - CPS) \$17,014,471 is 47.6% of Total				
37	Insurance			
	A. Group Insurance	4,465,000	4,800,000	4,650,000
	B. OPEB	-	-	400,000
	C. Property/Liability	175,000	175,000	175,000
	Total	4,640,000	4,975,000	5,225,000
38	Unemployment/Workers' Comp.			
	A. Unemployment Comp.	128,411	100,000	100,000
	B. Workers' Comp.	62,824	100,000	100,000
	Total	191,235	200,000	200,000
39	Retirement	2,750,000	2,860,000	2,945,000
40	Social Security and Medicare	560,594	610,000	625,000
41	Debt Service			
	A. Long-Term Debt			
	Town Principal and Interest	2,351,057	2,482,966	2,557,041
	School Principal and Interest	740,568	659,716	646,479
	Subtotal	3,091,625	3,142,682	3,203,520
	Interest on Notes	7,723	102,318	61,480
	Other Debt Expense	4,343	30,000	35,000
	Subtotal Within Levy Limit	3,103,691	3,275,000	3,300,000
	B. Excluded Debt	3,854,146	4,174,334	4,244,471
	Total Debt Service	6,957,837	7,449,334	7,544,471
	Total Joint (Town - CPS)	\$ 15,099,666	\$ 16,094,334	\$ 16,539,471
	Total Article 6 Appropriation	\$ 32,265,964	\$ 34,218,347	\$ 35,263,484

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 \$18,724,013 (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 Accounts 1 - 36

By Expense Category		FY12 to FY13		
	FY12 Budget	FY13 Proposed	\$Δ	%Δ
Personnel Services	\$ 13,599,845	\$ 13,937,691	\$ 337,846	2.5%
O&M	2,914,168	3,126,322	212,154	7.3%
Capital	1,385,000	1,435,000	50,000	3.6%
Reserve	225,000	225,000	-	0.0%
Total (Accts. 1-36)	\$ 18,124,013	\$ 18,724,013	\$ 600,000	3.3%

By Functional Area		FY12 to FY13		
	FY12 Budget	FY13 Proposed	\$Δ	%Δ
General Government				
Personnel	\$ 1,470,945	\$ 1,496,894	\$ 25,949	1.8%
O&M	481,449	481,508	59	0.0%
Capital	184,000	235,000	51,000	27.7%
Subtotal	\$ 2,136,394	\$ 2,213,402	\$ 77,008	3.6%
Finance & Administration				
Personnel	\$ 1,093,969	\$ 1,066,593	\$ (27,376)	-2.5%
O&M	492,778	590,584	97,806	19.8%
Capital	151,000	170,000	19,000	12.6%
Subtotal	\$ 1,737,747	\$ 1,827,177	\$ 89,430	5.1%
Public Safety				
Personnel	\$ 6,936,667	\$ 6,913,557	\$ (23,110)	-0.3%
O&M	550,473	571,307	20,834	3.8%
Capital	240,000	211,000	(29,000)	-12.1%
Subtotal	\$ 7,727,140	\$ 7,695,864	\$ (31,276)	-0.4%
Public Works				
Personnel	\$ 1,975,944	\$ 1,966,745	\$ (9,199)	-0.5%
O&M	871,416	929,229	57,813	6.6%
Capital	792,500	796,500	4,000	0.5%
Subtotal	\$ 3,639,860	\$ 3,692,474	\$ 52,614	1.4%
Human Services				
Personnel	\$ 1,924,537	\$ 1,933,902	\$ 9,365	0.5%
O&M	518,052	543,694	25,642	4.9%
Capital	17,500	22,500	5,000	28.6%
Subtotal	\$ 2,460,089	\$ 2,500,096	\$ 40,007	1.6%
Unclassified				
Personnel	\$ 197,783	\$ 560,000	\$ 362,217	183.1%
O&M	\$ -	\$ 10,000	\$ 10,000	N/A
Reserve	225,000	225,000	-	0.0%
Subtotal	\$ 422,783	\$ 795,000	\$ 372,217	88.0%
Total	\$ 18,124,013	\$ 18,724,013	\$ 600,000	3.3%

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

For FY13, the main **tax-supported** proposed staffing changes are as follows.

- The Human Resources Division is proposing that the Human Resources Director position be moved to a 1.0 FTE position (from 0.8 FTEs in FY12).
- In the Elections Account, it is proposed that the FY13 staffing level be increased by 0.31 FTEs, due to the expectation that there will be 3 elections instead of the 2 elections budgeted for in FY12.
- The Accounting Division is proposing that the 20 hour-per-week Assistant Town Accountant position be moved to a 25 hour-per-week position (an increase of 0.13 FTEs).
- In the Cemetery account, it is proposed that funding for the full-time Cemetery Specialist position (1.0 FTE) be suspended in FY13. To provide coverage for this position, temporary status hours will increase by 1040 hours, resulting in an increase of 0.50 FTEs. As a result of these two personnel changes, the Cemetery account is proposing to decrease its total FTEs by 0.50 in FY13.
- In the spring of 2011, the newly renovated Fowler Branch Library reopened with double the square footage. This increase in service area from one floor to two, necessitates additional staffing. Accordingly, it is proposed that Library staff increase by 0.22 FTEs in FY13.
- The Council on Aging is proposing that Van Driver hours increase from 2221 to 2548 (+0.16 FTEs), and that the hours for the Office Assistant position increase from 726 to 1869 (+0.55 FTEs).

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 1.2% increase from FY12. 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 addition, this 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 increase by 7.6% in FY13. This increase is largely the result of moving the Human Resources Director position from a 0.8 FTE position to a 1.0 FTE position.

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 \$159,000 in FY12. The recommended level in FY13 is \$170,000 and the five-year Capital Outlay plan raises this funding target to \$235,000 by FY17. 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, an amount of \$25,000 is proposed to be allocated 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 FY13 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 FY13, it is expected that there will be three elections: one Annual Town Election, one State Primary and one Presidential Primary. Each election costs the Town approximately \$12,000. Accordingly, as compared to FY12 during which there were two elections, the budget for the Elections account is proposed to increase from \$27,134 to \$37,168. 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 2012 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 amount proposed in FY13 is the same as that of FY12.

5A Planning Division, DPLM

The FY13 operating budget for the Planning Division is proposed to slightly decrease by 1.0% from that of FY12. This decrease is largely due to a reduction in purchased services. Additionally, a modest amount is provided to support the Historic Districts Commission and the Historical Commission. A Senior Planner provides assistance to the Community Preservation Committee, with part of her salary paid for by CPA funds.

5B Board of Appeals, DPLM

The FY13 budget is proposed to slightly decrease by 0.7%, due to a reduction in purchased services and supplies. The account provides for the salary of an Administrative Assistant, who coordinates the activities of the Board of Appeals.

5C Natural Resources Division, DPLM

The proposed Natural Resources budget represents no significant change in operating costs from that of the FY12 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.

5D 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, Administrative Assistant, as well as the part-time positions of Plumbing and Gas Inspector and Electrical Inspector.

5E Health Division, DPLM

This budget represents a 1.2% increase in operating cost over that of FY12. 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.

6 141 Keyes Road, DPLM

The FY13 proposed operating budget represents no significant change over that of FY12 and provides for the cost of operating and maintaining 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 change in the costs from that of the FY12 budget.

8A Finance Administration Division, Finance Department

The Finance Administration Division budget is proposed to decrease by 3.7% from that of FY12. The decrease is the result of the hiring an Assistant Treasurer, Budget Analyst and Finance Assistant at a salary level that was lower than was budgeted.

8B Treasurer-Collector, Finance Department

The Treasurer-Collector budget is proposed to increase by 1.3% in FY13. This account includes funding for much of the Town's postage expenses (\$50,500) and banking service charges (\$78,865).

8C Town Accountant, Finance Department

The FY13 budget is proposed to increase by 2.5%. This increase is attributed to increasing the hours of the Assistant Town Account from 20 hours per week to 25 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 0.5% in FY13. This decrease is attributed to lower postage costs, as FY13 is not a recertification year. It should be noted that the Assessing Division is located at its newly renovated office at the Town-owned 24 Court Lane building, adjacent to the Sleep Hollow Cemetery.

8E Town Clerk, Finance Department

The Town Clerk budget is proposed to rise by 0.5% from FY12. This rise is due to an inclusion of service contracts covering records management and meeting postings in FY13.

9 Information Technology

The Town's Information Technology (IT) Division 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. Based on this review, in FY13, IT will use more contracted services and has restructured the IS Assistant position to improve operating stability and end user support. To fund these structural changes, it is proposed that the IT operating budget will increase by 30.7%, with the Town-wide Technology Fund increasing by \$19,000 to \$160,000.

10 Town House

The FY13 proposed operating budget is a 4.2% decrease from that of FY12, largely due to energy savings and the elimination of the purchase of online legal updates. This budget include costs for maintaining and cleaning the Town House and the newly renovated Assessing Division office space at 24 Court Lane.

11 Police Department

The FY13 operating budget will not significantly change from FY12. Funding is also being proposed for the replacement of four police cruisers (\$108,000), portable radio replacements (\$19,500), the upgrade and maintenance of public safety equipment (\$15,000) and the replacement of cruiser laptops (\$30,000).

12 Fire Department

There are no significant changes in the Fire Department's FY13 budget. In addition, funding is provided for the upgrade and maintenance of public safety equipment (\$20,000).

13 West Concord Fire Station

This budget funds the operations of the West Concord Fire Station located at 1201 Main Street. As compared to FY12, the FY13 budget is proposed to decrease by 4.4%. This reduced budget is due to a substantial decrease in utility costs.

14 Police/Fire Station

This budget funds the operations of the Police and Fire Department headquarters at 209 Walden Street. Compared to FY12, the FY13 budget is proposed to increase by 8.2%. This increase is due to increased utility usage as a result of the Fire Department station renovation project, as well as \$3,000 to fund an annual maintenance agreement for the building's emergency generator—which will defray long-term costs.

15 Emergency Management

In order to have an action plan in place in the event of an emergency, the Town is proposing to continue to fund Concord's Emergency Management Agency at \$12,810. The Fire Chief serves as the Emergency Management Director.

16 Dog Officer

The Town contracts with a private vendor to provide dog control services. This account is proposed to increase by 1.9% from the level allocated in FY12.

17A Public Works Administration, CPW

Compared to FY12, this budget is being slightly decreased in FY13 by 0.1% due to a decrease in purchased services.

17B Engineering, CPW

The Engineering Division's operating budget is proposed to be 0.4% less in FY13 than in FY12. In addition, funding is proposed for Geographic Information Services (GIS) software maintenance and training services (\$20,000), traffic control devices (\$20,000), and mandated street sign replacements (\$20,000).

17C Highway Maintenance, CPW

This operating budget is proposed to increase by 3.3% from FY12. The increase is mainly due to funding mowing services at \$15,000 and an increase of \$22,750 in the cost of diesel fuel.

17D Parks & Trees, CPW

The FY13 Parks & Trees operating budget is proposed to be 1.4% above the funding level budgeted in FY12. This budget slightly increases temporary status hours by 112 for seasonal help. In addition, \$20,000 is allocated for public shade trees and \$5,000 is allocated 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 FY13 operating budget is proposed to decrease by 13.1% due to replacing the full-time Cemetery Specialist position with a half-time temporary status position.

18 Snow Removal, CPW

The snow removal budget is proposed to be funded at \$525,000, an increase of \$12,000 from that of FY12. The amount budgeted for road salt is funded \$191,556. If the actual FY13 expenditure exceeds the budgeted amount, the Town is allowed by State statute to add the difference to the following year's tax levy. The FY13 budget plan provides funding for a \$165,000 overrun of the \$513,000 FY12 appropriation (See Account #103).

19 Street Lights, CPW

The FY13 proposed Street Light budget is \$65,200, a \$7,340 decrease from the \$72,540 budgeted in FY12.

20 Public Works Equipment, CPW

The Public Works Equipment budget of \$296,500 funds the Town's well-planned schedule of equipment replacement. This represents an increase of \$86,500 from FY12. In FY13, two 10-ton multi-use dump trucks are scheduled to be replaced.

21 Drainage, CPW

The FY13 funding plan includes \$105,000 for drainage improvements, \$100,000 for culvert improvements.

22 Sidewalk Management, CPW

The proposed FY13 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.

23 Road Improvements, CPW

The General Fund proposed funding for road improvements is \$90,000. With additional amounts of \$690,000 expected from the State (Chapter 90 Funds) and \$950,000 in borrowing, the total FY13 amount for road improvements is recommended to be \$1,730,000.

24 133 and 135 Keyes Road, CPW

For FY13, there is a proposed 7.6% increase in the operating budget. This increase is the result of increased utility costs at both buildings, as well as a \$1,500 increase in HVAC Maintenance costs at 133 Keyes Road.

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. In March of 2011, the Fowler Branch reopened to the public after being closed for renovations. In FY13, the total budget is proposed to be \$1.87 million, an increase of \$31,148 from FY12. Most of the increase is proposed to be used for increased staff at the Fowler Branch, expanded custodial services at both branches, as well as the hiring of an Assistant Library Director, who will provide management support as well as assume the duties of the vacated Head of Reference position.

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 (\$92,555) and a Beede Swim and Fitness Center portion (\$11,292).

27 Hunt Recreation Center

It is proposed that the FY13 operating budget for the Hunt Recreation Center decrease by 5.6% from the FY12 budgeted level. The reduced budget is possible due to savings in utility costs from the installation of a new high-efficiency HVAC system, which was fully funded by the Sawyer Trust Fund.

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 FY13 budget proposal provides for operating costs to increase by 2.3% in FY13.

29 Council on Aging

The FY13 budget for the Council on Aging is proposed to increase by 5.3%. The proposed increase allows for an additional \$12,000 in funding for a part-time office assistant position. In addition, a State Formula Grant and a Concord-Carlisle Community Chest gift provide full or partial funding for several COA positions.

32 Visitors Center

The FY13 operating cost to maintain the Visitors Center is proposed to be \$23,206, a 1.7% increase from FY12. This increase is primarily due to a minor increase in cleaning purchased services.

33 Town Employee Benefits

The proposed budget provides \$90,000 to cover unused sick leave buyback for some 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 retirees for accidental disability expenses.

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 FY12.

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, 2012. 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 \$460,000 in order also to provide resources for such compensation adjustments for union and non-union staff.

37A Group Insurance

The budget anticipates no increase in FY13 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 increase directly reflects actual claims experience.

Group health plan offerings for FY13 implement the plan design authority provided by enactment of Chapter 69 of the Acts of 2011. Gross premium savings of more than \$650,000 are projected, compared to the cost of making no plan changes.

37B Other Post-Employment Benefits (OPEB)

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

In FY13, the General Fund share of the NOO is projected to be greater than \$2.6 million. In an effort to partially fund this liability, it is proposed that the Town budget \$400,000 for this purpose.

38 Unemployment & Workers Compensation

An amount of \$100,000 is proposed for the Unemployment Compensation account. The Town pays only for actual claimants, not as a percent of payroll (since the minimum available “experience rating” percentage would be in excess of our actual historical costs). In addition, an amount of \$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.

Coverage of unemployment and workers compensation applies to both Town and Concord Public School 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 their previous peak reached in October 2007. At the most recent biennial actuarial valuation as of January 1, 2010, the revised Funding Schedule for projected full funding status had been extended to FY21, an increase of nine years from the projection two years earlier.

In FY13, the General Fund appropriation is projected at \$2,945,000, an increase of 3.0% from FY12 and consistent with the present funding schedule. The retirement system is a “Defined Benefit” plan that provides a pension benefit based upon the highest three-year average annual pay and years of service.

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-32
- FY13 Capital Plan II-33
- FY13 – 17 Capital Outlay Plan II-34 to II-37
- FY13 Capital by Account II-37 to II-39
- FY13 Capital Imp. Summary II-40 to II-41

Capital Improvement Plan

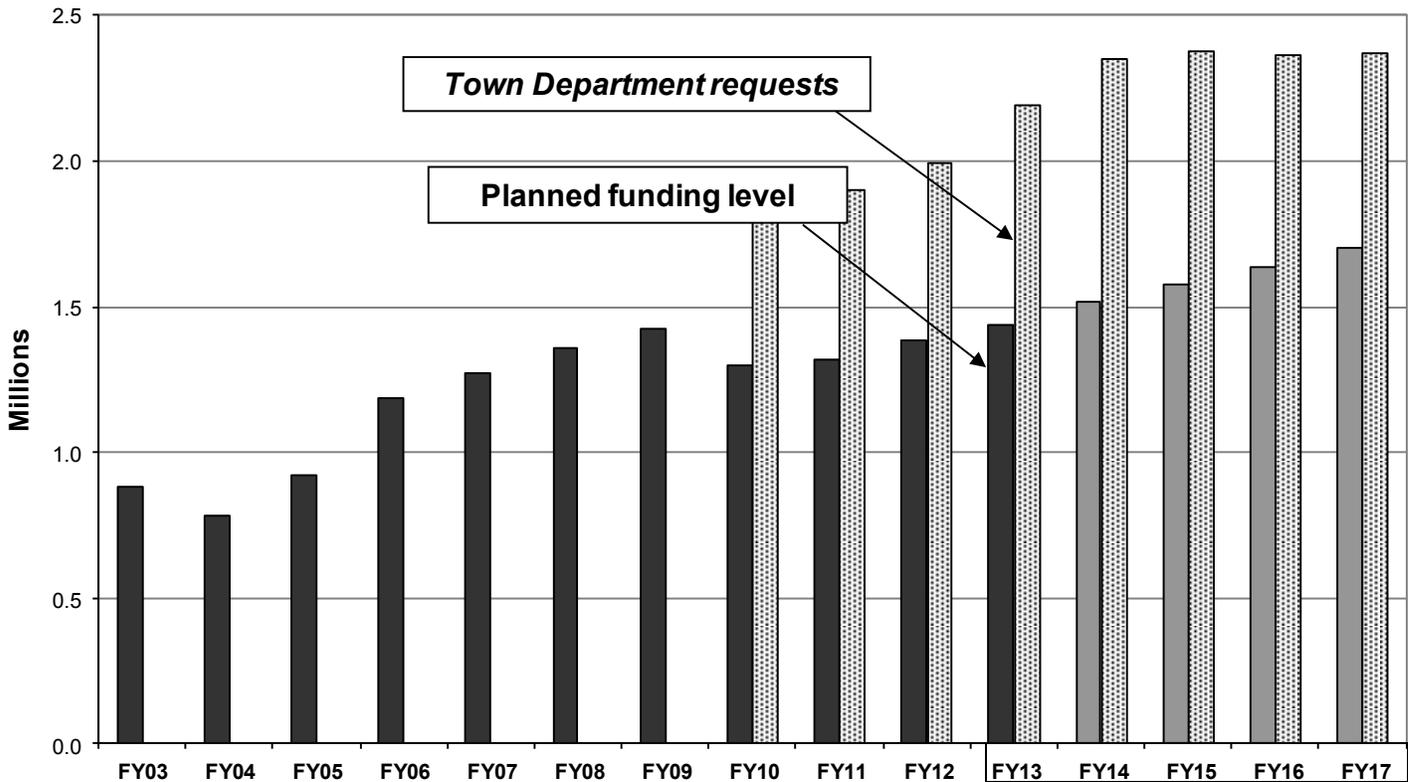
Capital Outlay Expenditures Supported Within the Levy Limit (Town Government accounts):

\$1,435,000

Capital Expenditures Supported via FY13 Debt Authorizations:

\$3,100,000

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



Proposed

Capital Improvement Program FY13-FY17

FY13 General Fund Budget Component

1. Borrowing authorizations submitted to the 2012 Annual Town Meeting

▪ **General Fund only**

▪ **Future tax-supported debt service to be funded within the Levy Limit**

Warrant Article	Description	Recommended New Borrowing Authorization
ART 26	Road Program	\$950,000
TBD*	Land Acquisition – Open Space	\$775,000
ART 27	Police/Fire Station Renovations	\$700,000
ART 8	Concord Public Schools Renovation	\$675,000
Total		<u>\$3,100,000</u>

* Associated with a Special Town Meeting to be held within the 2012 Annual Town Meeting

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

Town Government Departments (accounts #1-36):	\$ 1,435,000
Concord Public Schools:	\$ 115,000

Capital Financing Policy

General Fund – within the Levy Limit

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

• Total Guideline Budget appropriation proposed at **\$82,240,668**

less \$4,973,599 excluded debt = \$77,267,069 net

• 7% to 8% target range equals **\$5,408,694 to \$6,181,365**

• **FY13 Proposed Budget for capital expenditure financing:**

Debt service budget (“within levy limit” portion)	\$3,300,000 (a)
Capital outlay, Town Departments	1,435,000
Capital outlay, Concord Public Schools	115,000
Total	\$4,850,000

Capital financing as percent of Proposed Total Budget, net of excluded debt levy: **6.27%**

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

FY2013-17 Capital Outlay Plan (General Fund)		ANNUAL PLANS											
		FY2013		FY2014		FY2015		FY2016		FY2017			
		Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended		
Ref #	Item												
	Town Manager												
A-1	Building Improvements	\$ 360,000	\$ 170,000	\$ 400,000	\$ 185,000	\$ 400,000	\$ 200,000	\$ 400,000	\$ 225,000	\$ 400,000	\$ 235,000		
A-2	ADA Compliance	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000		
A-3	Town House Improv.	15,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000		
A-4	Info. Cntr. Improvements	5,000	2,500	5,000	2,500	5,000	2,500	5,000	2,500	5,000	2,500		
A-5	Resource Sustainability Fund	50,000	25,000	100,000	27,000	150,000	50,000	200,000	75,000	200,000	100,000		
	Planning												
B-1	141 Keys Building Improv.	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
B-2	Zoning By law recodification			50,000	0								
B-3	Pond & stream mgmt.	15,000	5,000	15,000	5,000	15,000	5,000	15,000	5,000	15,000	5,000		
B-4	Vehicle replacement for DMLP												
B-5	Conservation Restrictions database	25,000	20,000										
B-6	Comm. Health Assess.			30,000	0								
B-7	Slate Roof - 141 Keys			75,000	50,000								
B-8	Mill Brook Steambank restor.			75,000	0								
B-10	Open Space/Rec Plan												
B-11	Agricultural fields improvements	25,000	0	25,000	0	25,000	0	25,000	0	25,000	0		
B-12	Chamberlin Boardwalk					75,000	0						
B-14	Elm Brook trail	30,000	0										
B-15	Rolling File Storage												
B-16	Housing Production Plan update					15,000	0						
	Finance & Admin												
C-1	Tech Fund	225,000	160,000	250,000	160,000	275,000	175,000	300,000	190,000	300,000	200,000		
C-2	Voice-over-internet (telephone)			100,000	75,000								
	Police												
D-1	Police Vehicles	108,000	108,000	54,000	54,000	108,000	108,000	81,000	81,000	108,000	108,000		
D-2	Public Safety Equipment	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000		
D-3	Replace cruiser laptops	30,000	30,000										
D-4	Vest replacement												
D-5	Vest replacement												
D-6	GPS Tracking System												
D-11	Portable Radio Replacement	19,500	19,500	5,000	0								

FY2013-17 Capital Outlay Plan (General Fund)												
ANNUAL PLANS												
Ref #	Item	FY2013		FY2014		FY2015		FY2016		FY2017		
		Requested	Recommended									
<u>Police/Fire Station</u>												
E-1	Improvements	10,000	10,000	10,000	10,000	15,000	10,000	15,000	10,000	15,000	10,000	
Fire												
F-1	Miscellaneous Equipment	20,000	20,000	20,000	20,000	25,000	20,000	25,000	20,000	25,000	25,000	
F-2	Car 6 (2002)					40,000	16,500					
F-3	Car 2 (2007)			40,000	25,000							
F-5	Car 3 (1997 Pickup)											
F-7	Upgrade Community AED's											
F-8	Water Rescue Veh. Upgrade											
F-11	Turnout gear replacement							10,000	10,000	35,000	0	
F-12	Supply hose replacement							15,000	15,000	15,000	15,000	
F-13	EMS Tech. and Software upgrade							9,000	9,000	18,000	0	
<u>Fire Station 2 (West Concord)</u>												
H-1	Building Improvements	8,500	8,500	8,500	8,500	10,000	10,000	10,000	10,000	10,000	10,000	
H-2	Exhaust System Upgrade							40,000	40,000			
H-3	Sta 2 Feasibility Study			50,000	0							
<u>Emergency management</u>												
G-2	Misc. EOC Upgrades			10,000	0					10,000	0	
G-3	Shelter Upgrade							20,000	0			

SECTION II: Budget Summary

Capital

FY2013-17 Capital Outlay Plan (General Fund)		ANNUAL PLANS											
		FY2013		FY2014		FY2015		FY2016		FY2017			
		Requested	Recommended										
Ref #	Item												
	PUBLIC WORKS												
	Facilities & Systems												
I-1	Building Improvements	16,250	5,000	16,250	5,000	16,250	5,000	16,250	5,000	16,250	5,000	16,250	5,000
I-2	GIS System	20,000	20,000	20,000	20,000	50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000
	Public Ways												
J-1	Road Reconstruction	90,000	90,000	95,000	90,000	95,000	90,000	95,000	90,000	95,000	90,000	95,000	95,000
J-2	Traffic Control Devices	150,000	20,000	10,000	20,000	150,000	75,000	20,000	20,000	20,000	20,000	20,000	20,000
J-3	Guardrail Replacement	20,000	10,000	20,000	10,000	20,000	10,000	20,000	10,000	20,000	10,000	20,000	10,000
J-4	Small Equipment	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000
J-5	Drainage Improvements	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
J-6	Culvert Improvement	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
J-7	Sustainable Drainage Improv.	25,000	0	25,000	25,000	25,000	0	25,000	0	25,000	25,000	25,000	25,000
J-8	NPDES Permit Compliance	25,000	0	25,000	25,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
J-9	Sidewalks - Maintenance	125,000	100,000	125,000	100,000	125,000	100,000	125,000	100,000	125,000	100,000	125,000	109,500
J-12	Street sign replacement	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	Park & Tree												
K-1	Public Shade Trees	25,000	20,000	25,000	20,000	25,000	20,000	25,000	20,000	25,000	20,000	25,000	20,000
K-2	Turf Improv./Park Rehab.	30,000	0	30,000	0	30,000	0	30,000	0	30,000	0	30,000	15,000
K-3	Small Equipment	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000
	Equipment												
L-1	Vehicles and Heavy Equip.	330,000	296,500	325,000	277,000	335,000	288,000	345,000	300,000	355,000	300,000	355,000	300,000
	Library												
M-1	Computer Equipment	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
M-2	Vehicle	15,000	0										
	Recreation												
N-1	Emerson Track												0
	Council on Aging												
O-1	Building Improvements	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
O-3	Bus - 24-Passenger (2005)	55,000	0										
O-4	Toyota Prius	25,000	0										
O-5	Bus - 14-Passenger (2007)												
	GENERAL FUND TOTAL	\$ 2,192,250	\$ 1,435,000	\$ 2,348,750	\$ 1,514,000	\$ 2,379,250	\$ 1,575,000	\$ 2,363,250	\$ 1,635,000	\$ 2,372,250	\$ 1,635,000	\$ 2,372,250	\$ 1,700,000
	Target	1,435,000		1,514,000		1,575,000		1,635,000		1,700,000		1,700,000	
	Not funded in the FY13-17 plan	757,250		834,750		804,250		728,250		672,250		672,250	

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

Acct #	Category	Budget FY12	Dept. Request FY13	Town Mgr Proposed FY13	\$ Change FY12 Budget to FY13 Proposed
1A	Town Manager				
	ADA Compliance	5,000	10,000	5,000	-
	Total - account #1	5,000	10,000	5,000	-
1C	Townwide Building Fund				
	Building Improv - Townwide Fund	159,000	360,000	170,000	11,000
	Total - account #1B	159,000	360,000	170,000	11,000
1D	Resource Sustainability Fund				
	Resource Efficiency		50,000	25,000	25,000
	Total - account #1D		50,000	25,000	25,000
5C	Natural Resources				
	Pond & stream management	5,000	15,000	5,000	-
	Conservation Restrictions database	10,000	25,000	20,000	10,000
	Agricultural fields improvements		25,000	-	-
	Total - account #5C	15,000	65,000	25,000	10,000
6	141 Keyes Road Building				
	Building Improv - 141 Keyes Road	5,000	10,000	10,000	5,000
	Rolling File Storage	-	30,000	-	-
	Total - account #6	5,000	40,000	10,000	5,000
9	Information Systems				
	Town-wide Technology Fund	141,000	225,000	160,000	19,000
	Total - account #9	141,000	225,000	160,000	19,000
10	Town House				
	Building Improv - Town House	10,000	15,000	10,000	-
	Total - account #10	10,000	15,000	10,000	-
11	Police Department				
	Police Vehicles	87,000	108,000	108,000	21,000
	Public Safety Equipment	15,000	15,000	15,000	-
	Vest replacement	31,500			(31,500)
	Cruiser Laptops		30,000	30,000	30,000
	AED Replacement	9,000			(9,000)
	Radio Replacement		19,500	19,500	19,500
	Radio Rebanding	3,000			(3,000)
	Total - account #11	145,500	172,500	172,500	27,000
12	Fire Department				
	Miscellaneous Equipment	20,000	20,000	20,000	-
	Gear Washer / Dryer	8,000			(8,000)
	Upgrade Community AED's	8,000			(8,000)
	Pumper Repairs	35,000			(35,000)
	Radio for Car 2	5,000			(5,000)
	Total - account #12	76,000	20,000	20,000	(56,000)

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

Acct #	Category	Budget FY12	Dept. Request FY13	Town Mgr Proposed FY13	\$ Change FY12 Budget to FY13 Proposed
13	West Concord Fire Station				
	Building Improv - W. Concord	8,500	8,500	8,500	-
	Total - account #13	8,500	8,500	8,500	-
14	Police/Fire Station (Walden Street)				
	Building Improv - Walden St	10,000	10,000	10,000	-
	Total - account #14	10,000	10,000	10,000	-
17B	Engineering				
	GIS System	20,000	20,000	20,000	-
	Traffic Control Devices	10,000	150,000	20,000	10,000
	Total - account #17B	30,000	170,000	40,000	10,000
17C	Highway Maintenance				
	Radio Rebanding	12,000			(12,000)
	Guardrail Replacement	10,000	20,000	10,000	-
	Small Equipment	5,000	7,500	5,000	-
	Street sign - inventory/plan	20,000			(20,000)
	Street sign replacement	50,000	20,000	20,000	(30,000)
	Total - account #17C	97,000	47,500	35,000	(62,000)
17D	Parks & Trees				
	Public Shade Trees	20,000	25,000	20,000	-
	Turf Improv./Park Rehab.	20,000	30,000		(20,000)
	Small Equipment	5,500	7,500	5,000	(500)
	Total - account #17D	45,500	62,500	25,000	(20,500)
20	Public Works Equipment				
	Vehicles and Heavy Equipment	210,000	330,000	296,500	86,500
	Total - account #20	210,000	330,000	296,500	86,500
21	Drainage				
	Drainage Improvements	105,000	105,000	105,000	-
	Culvert Improvement	100,000	100,000	100,000	-
	Sustainable Drainage Improvements		25,000	-	
	NPDES Permit Compliance	10,000	25,000	-	(10,000)
	Total - account #21	215,000	255,000	205,000	(10,000)
22	Sidewalks				
	Sidewalks - Maintenance	100,000	125,000	100,000	-
	Total - account #22	100,000	125,000	100,000	-
23	Road Improvements				
	Road Reconstruction	90,000	90,000	90,000	-
	Total - account #23	90,000	90,000	90,000	-
24	133/135 Keyes Road building:				
	Building Improv - 133/135 Keyes	5,000	16,250	5,000	-
	Total - account #24	5,000	16,250	5,000	-

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

Acct #	Category	Budget FY12	Dept. Request FY13	Town Mgr Proposed FY13	\$ Change FY12 Budget to FY13 Proposed
25	Library				
	Computer Equipment	10,000	10,000	10,000	-
	Vehicle		15,000	-	-
	Total - account #25	10,000	25,000	10,000	-
28	Harvey Wheeler Building:				
	Building Improv - Harvey Wheeler	5,000	10,000	10,000	5,000
	Total - account #28	5,000	10,000	10,000	5,000
29	Council on Aging				
	Bus -24 Passenger (2005)	-	55,000	-	-
	Toyota Prius		25,000	-	-
	Total - account #29	-	80,000	-	-
32	Information/Visitors Center:				
	Building Improv - Info Center	2,500	5,000	2,500	-
	Total - account #32	2,500	5,000	2,500	-
TOTAL		\$ 1,385,000	\$ 2,192,250	\$ 1,435,000	\$ 50,000

**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 FY13, it is proposed that the funding level be \$5,000, the same as in FY12.

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 FY13 of \$170,000. The five-year Capital Outlay plan raises this funding target to \$235,000 by FY17. 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, this new account is to provide supplemental funding for town-wide resource sustainability and energy efficiency projects and improvements. In FY13, it is proposed that this account be funded at \$25,000.

5C Natural Resources Division, DPLM

Funding is being proposed for the following capital outlay and special projects: pond and stream management (\$5,000) and conservation restrictions database (\$20,000). A request for funding agricultural field improvements (\$25,000) is not being recommended.

6 141 Keyes Road, DPLM

For routine building repairs, a budget of \$10,000 is being proposed. A request of \$30,000 for rolling storage is not being funded due to budget constraints.

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 300 desktop computers to the network with a secure and reliable 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 four police cruisers (\$108,000), the upgrade and maintenance of public safety equipment (\$15,000), the replacement of cruiser laptops (\$30,000), and portable radio replacements (\$19,500).

12 Fire Department

For the Fire Department, \$20,000 in funding is being proposed for miscellaneous equipment.

13 West Concord Fire Station

For routine building repairs, a budget of \$8,500 is being proposed.

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, \$20,000 for the upgrade of traffic control devices for the Town's intersections and \$20,000 for 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 replacements, and \$5,000 for small equipment.

17D Parks & Trees, CPW

A total of \$62,500 is being requested for the following items: public shade trees (\$25,000), turf improvements/ park rehabilitation (\$30,000), and small equipment (\$7,500). Due to budget constraints, only \$20,000 is proposed for shade trees, and \$5,000 for small equipment.

20 Public Works Equipment, CPW

The proposed Public Works Equipment budget of \$296,500 funds the Town's well-planned schedule of equipment replacement. This represents an increase of \$86,500 from FY12. In FY13, it is proposed that two 10-ton multi-use dump trucks be replaced.

21 Drainage, CPW

The FY13 level funding of \$205,000 is proposed to be used for drainage and culvert improvements.

22 Sidewalk Management, CPW

The proposed FY13 budget calls for level funding for the maintenance of the Town's existing sidewalks program at \$100,000. Although this appropriated budget provides no funding for sidewalk expansion, Article 31 of the 2009 Annual Town Meeting allotted for the borrowing of \$250,000 for sidewalk expansion.

23 Road Improvements, CPW

The General Fund proposed allocation for road improvements is \$90,000. With additional amounts of \$690,000 expected from the State (Chapter 90 Funds) and \$950,000 in borrowing, the total FY13 recommended amount for road improvements is \$1,730,000.

24 133 and 135 Keyes Road, CPW

For routine building repairs, a budget of \$5,000 is being proposed.

25 Library

The FY13 CIP proposes to provide the Library with \$10,000 for computer equipment. A \$15,000 request for a vehicle has not been recommended.

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.

Debt:

At the end of FY12 (June 30, 2012), the Town of Concord’s outstanding tax-supported long-term debt is projected to total: **\$53,848,602**.

This total represents 1.06% of assessed value, or \$3,065 of debt per capita.

The Debt Section includes the following:

- Debt Overview II-42
- FY13-17 Debt Authorization II-43 to II-44
- Long-Term Debt II-45
- Outstanding Debt Charts II-46 to II-47
- Excluded Debt Detail II-48 to II-52
- Debt Exclusion Tax Levy II-53
- Debt Service Schedule II-54 to II-55
- Authorized and Unissued Debt II-56
- Annual Debt Service II-57
- Debt Exclusion Tax Levy Chart II-58

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 65% 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.**

Debt Retirement Policy Compliance for Debt Issued as of June 30, 2011

Percent of Principal Repaid (from 6/30/11)	Tax-Supported Debt		Enterprise and Other	Total
	Within Limit	Excluded		
@ 5 yrs.	84%	35%	45%	44%
@ 10 yrs.	96%	66%	72%	72%
@ 15 yrs.	100%	93%	94%	95%
@ 20 yrs.		100%	100%	100%

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.

SECTION II: Budget Summary

Debt

FY13-17 Capital Program						
DEBT AUTHORIZATION - Town Manager's Recommendation						
Fiscal Year of Issuance Annual Town Meeting Year	FY2013 2012	FY2014 2013	FY2015 2014	FY2016 2015	FY2017 2016	Total
General Fund - Financing within Levy Limit	\$3,100,000	\$3,200,000	\$3,300,000	\$4,500,000	\$4,350,000	\$18,450,000
	Projected Amount Available for Authorization					
<i>Town Manager</i>		175,000	600,000	1,600,000	1,575,000	1,775,000
Construction/acquisition of office space						2,175,000
Land acquisition for municipal purposes						
<i>Planning</i>						
Land Acquisition - Open Space	775,000		190,000	250,000	250,000	1,465,000
141 Keyes Road Expansion / HVAC			420,000			420,000
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)		350,000				350,000
Ambulance replacement (2008)			240,000			240,000
Engine #3 Refurbishment (2008)					150,000	150,000
<i>Public Works</i>						
Road Reconstruction	950,000	800,000	800,000	800,000	850,000	4,200,000
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					175,000	175,000
<i>Human Services</i>						
Rideout tennis & basketball renovation				550,000		550,000
Harvey Wheeler Roof Repair					100,000	100,000
Emerson Track resurfacing					100,000	100,000
Subtotal - Town Projects	2,425,000	2,405,000	2,500,000	3,700,000	3,550,000	14,580,000

FY13-17 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	Total
<i>Concord Public Schools (K-8)</i>						
Peabody	225,000	555,000	335,000	470,000	300,000	1,885,000
Sanborn	100,000	100,000	400,000	525,000	475,000	1,600,000
Alcott	25,000	70,000	395,000	0	0	490,000
Thoreau	0	70,000	50,000	0	350,000	470,000
Ripley Administration Building	325,000	0	0	0	0	325,000
Gross subtotal, CPS buildings less unfunded	675,000	795,000	1,180,000 (380,000)	995,000 (195,000)	1,125,000 (325,000)	4,770,000 (900,000)
Subtotal - School Projects allocation	\$675,000	\$795,000	\$800,000	\$800,000	\$800,000	\$3,870,000
General Fund Projected Total	\$3,100,000	\$3,200,000	\$3,300,000	\$4,500,000	\$4,350,000	\$18,450,000
Difference from Projected Available	0	0	0	0	0	0

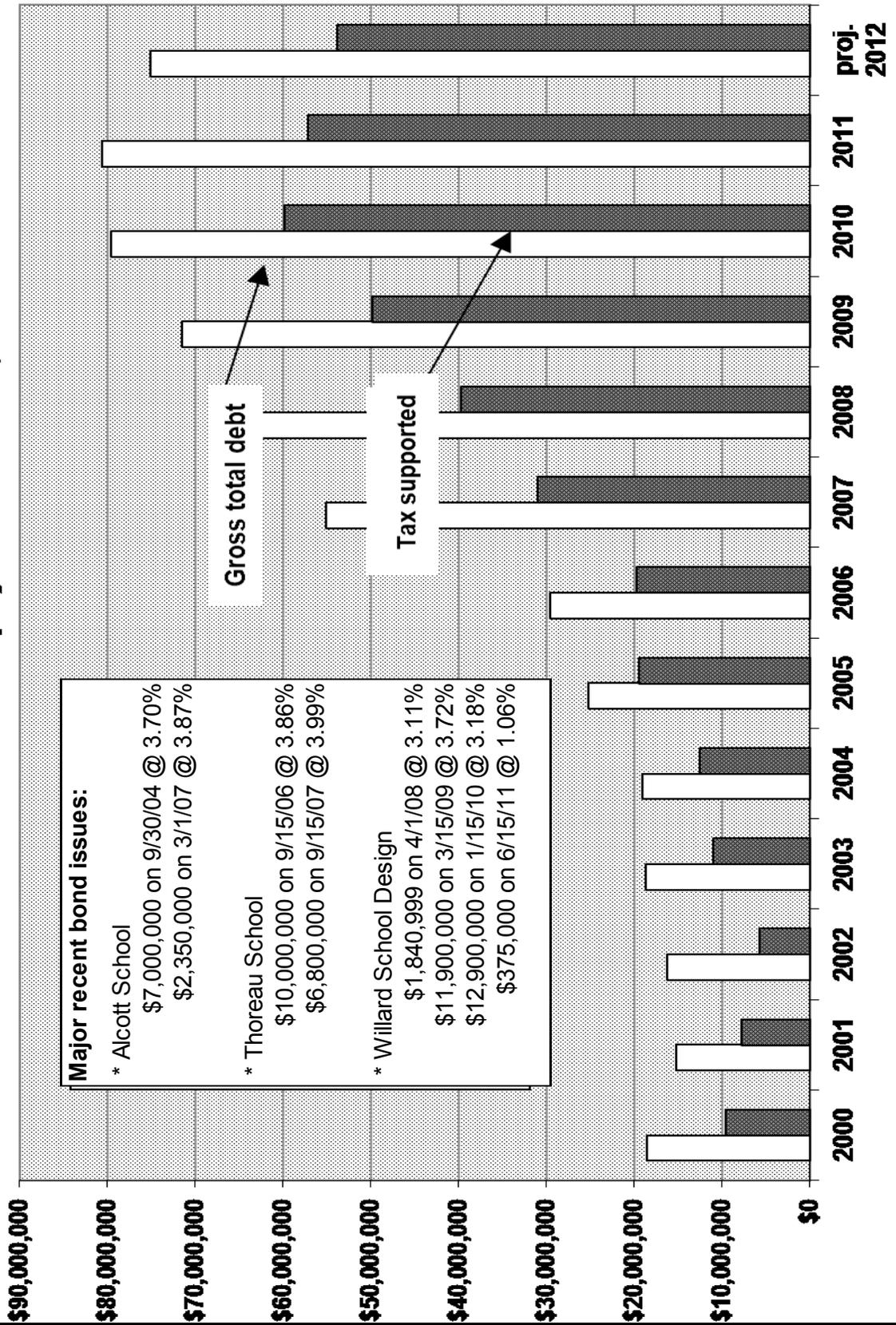
CONCORD'S LONG-TERM DEBT STATISTICS

June 30, 2000 to June 30, 2011 actual, and projected to June 30, 2012

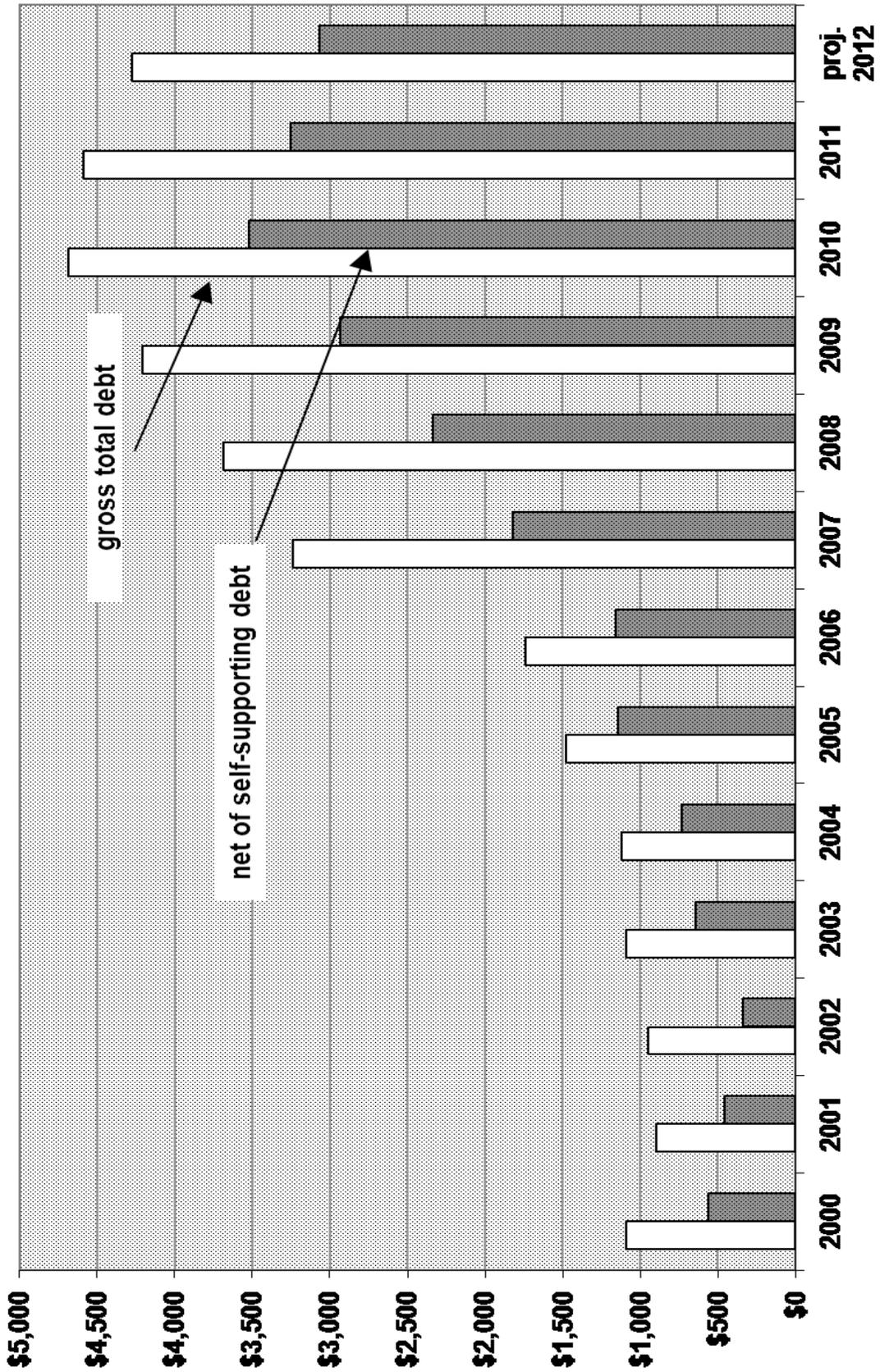
@ June 30	Assessed Value	Outstanding Long-term Debt		per capita income decennial census	% of Assessed value		Debt per capita		Debt per capita as % of per capita income	
		Gross	Net		Gross debt	net debt	Gross debt	net debt	Gross debt	net debt
2000	\$2,742,122,055	\$18,500,000	\$9,647,000	\$51,477	0.67%	0.35%	\$1,089	\$568	2.11%	1.10%
2001	\$2,783,643,972	\$15,260,000	\$7,865,000	\$51,477	0.55%	0.28%	\$898	\$463	1.74%	0.90%
2002	\$3,974,434,046	\$16,185,000	\$5,770,000	\$51,477	0.41%	0.15%	\$952	\$340	1.85%	0.66%
2003	\$4,408,301,807	\$18,605,000	\$11,020,000	\$51,477	0.42%	0.25%	\$1,095	\$649	2.13%	1.26%
2004	\$4,411,852,520	\$19,019,237	\$12,569,237	\$51,477	0.43%	0.28%	\$1,119	\$740	2.17%	1.44%
2005	\$5,117,100,515	\$25,138,385	\$19,515,000	\$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	\$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	\$51,477	1.04%	0.58%	\$3,242	\$1,827	6.30%	3.55%
2008	\$5,498,736,316	\$62,606,176	\$39,739,546	\$51,477	1.14%	0.72%	\$3,684	\$2,339	7.16%	4.54%
2009	\$5,264,591,702	\$71,479,238	\$49,853,220	\$51,477	1.36%	0.95%	\$4,206	\$2,934	8.17%	5.70%
2010	\$5,026,552,229	\$79,599,890	\$59,831,473	\$51,477	1.58%	1.19%	\$4,684	\$3,521	9.10%	6.84%
2011	\$5,045,140,030	\$80,557,680	\$57,148,277	N/A	1.60%	1.13%	\$4,586	\$3,253	N/A	N/A
proj. 2012	\$5,090,622,629	\$75,051,000	\$53,848,602	N/A	1.47%	1.06%	\$4,272	\$3,065	N/A	N/A
"Net debt" is net of self-supporting debt issued for the water, sewer and electric funds.										
EQV and Debt: 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.										

Outstanding debt at June 30

actual 2000-2011 and projected to June 30, 2012



Outstanding debt at June 30
per capita



Detail of Excluded Debt Cost

(debt approved by town-wide ballot, debt service excluded from the property tax levy limit)

• FY13 total excluded debt service:	\$ 4,981,139
• <i>Less allocation from Thoreau School MSBA grant</i>	<i>(409,878)</i>
• <i>Less proposed allocation from Elementary School Debt Stabilization Fund:</i>	<i>(475,000)</i>
• <i>Less amortized bond premium applied</i>	<u><i>(7,540)</i></u>
• FY13 Excluded Debt tax levy:	\$ 4,088,721

Concord-Carlisle High School

Debt originally issued in 1992 and 1995 was refinanced by CCRSD in April 2003. This nine-year issue has a final maturity of April 2012 and was sold at an interest cost of 2.71%. Additionally:

- A ten-year bond was issued December 15, 2007 in the amount of \$2,445,000 at a 3.33% rate;
- A one-year note was issued February 17, 2010 in the amount of \$750,000 at a 1.2% rate for the debt authorized at the April 2009 Town Meeting; \$250,000 of principal was paid down at maturity of the note on February 17, 2011 and the balance of \$500,000 was reissued as a new one-year note at a rate of 1.05% maturing on February 17, 2012; \$250,000 will be paid down at maturity, and the final \$250,000 will be issued as a one-year note.
- A one-year note was issued December 8, 2010 in the amount of \$897,000 at a 1.05% rate to finance the District's share of the High School Feasibility Study authorized by Concord and Carlisle at their 2010 annual town meetings; at the November 7, 2011 Special Town Meeting, and at the ballot on November 15, 2011, the Town approved the new High School \$92.6 million project. Accordingly, the feasibility study Note will be rolled into the overall project financing. An allowance of \$96,500 is included in the FY13 CCRSD budget for short-term interest on Notes to be payable during FY13.

Fiscal year 2013 debt service and Concord's assessed share is:

	Principal	Interest	Total
2007 bonds	\$ 245,000	\$ 47,786	\$ 292,786
2010 bonds	\$ 250,000	\$ 3,750	\$ 253,750
 NEW HIGH SCHOOL:			
Various Notes \$ -		\$ 96,500	\$ 96,500
TOTAL			\$ 643,036
Less SBA state aid:			<u>(288,950)</u> for 1993 and 1995 projects
Net debt excludable from levy limit by both Concord and Carlisle due to ballot approvals:			\$ 354,086
Concord's FY13 share at 71.77%			<u>\$ 254,128</u>

SECTION II: Budget Summary

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 FY13 are:

General Fund (39.1%)	\$ 101,565
Betterment funded (60.9%)	\$ 158,192

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. FY13 debt service is:

Principal	\$100,000
Interest	\$ <u>14,039</u>
	\$ 114,039 (net of \$211 amortized premium)

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. The FY13 debt service cost is \$828,392.

Principal	\$ 555,000
Interest	\$ <u>273,392</u>
	\$ 828,392 (net of \$639 amortized premium)

An 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. The FY13 debt service cost is \$602,705.

Principal	\$ 380,000
Interest	\$ <u>208,000</u>
	\$ 588,000 (net of \$788 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 FY13 budget is a gross sum of \$1,416,392 reduced by a \$409,878 allocation from the MSBA project grant, a net amount of \$1,006,514 (1.40% of the projected tax levy).

Project 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 and about 36% of total project 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 FY13 debt service cost.

The Total Thoreau project cost, including the design cost incurred in 2000-2001 and bonded in 2002, was approximately \$17.5 million. The new school opened September 2006.

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 provided in the FY13 budget is \$740,052 (1.03% of the projected tax levy).

\$7 million Bond issued September 2004:

Principal	\$ 350,000
Interest	\$ <u>172,769</u>
	\$ 522,769

\$2.35 million Bond issued March 2007:

Principal	\$ 155,000
Interest	\$ <u>62,283</u>
	\$ 217,283 (net of \$492 amortized premium)

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

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%. A 4-year bond in the principal sum of \$375,000 was issued May 15, 2011 at an interest cost of 1.06% and \$2,800,000 of the original debt authorization was rescinded by vote at the 2011 Annual Town Meeting (Article 58).

The total Willard debt expense provided in the FY13 budget is \$2,347,423, which is proposed to be reduced by an allocation of \$475,000 from the Elementary School Debt Stabilization Fund (see below) for a net amount of \$1,872,423 (2.61% of the projected tax levy).

\$1.84 million Bond issued April 2008:

Principal	\$ 185,000
Interest	\$ <u>36,183</u>
	\$ 222,183 (net of \$674 amortized premium)

\$11.9 million Bond issued March 2009:

Principal	\$ 630,000
Interest	\$ <u>365,601</u>
	\$ 995,601 (net of \$299 amortized premium)

\$12.9 million Bond issued January 2010:

Principal	\$ 680,000
Interest	\$ <u>347,089</u>
	\$ 1,027,089 (net of \$1,486 amortized premium)

\$375,000 Bond issued May 2011:

Principal	\$ 100,000
Interest	\$ <u>3,550</u> (net of \$2,950 amortized premium)
	\$ 103,550

The new school opened September 2009. The final construction cost was about \$27.2 million, significantly under the authorized allocation of \$30,025,000. 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.

Transfer of funds from 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. Under state law, Stabilization Funds carry broader investment authority than general operating funds in the treasury. Interest earnings remain with the Fund. A two-thirds vote of Town Meeting is required to put monies into a Stabilization Fund or to take monies out.

Article 10 of the 2010 Annual Town Meeting Warrant commenced a planned five-year utilization of this Stabilization Fund by appropriating \$1,000,000 from the fund to reduce the property tax levy of FY11. Article 26 of the 2011 Town Meeting Warrant provided a second-year allocation of \$700,000, intended to maintain the FY12 debt exclusion tax levy at approximately the same total amount as the FY11 tax levy.

Article 15 of the 2012 Town Meeting Warrant proposes allocating \$475,000 for this purpose, again keeping the total debt exclusion tax levy approximately level for the third consecutive year.

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, 2011, the status of the Elementary School Debt Stabilization Fund is:

Original balance (July 1, 2008)	\$ 2,500,000
Earned to date	\$ 235,432
Realized gains	\$ 147,951
Less allocated by 2010 and 2011 Town Meeting vote to tax levies of FY11 and FY12	\$ <u>(1,700,000)</u>
Balance at 12/31/11	\$ 1,183,333

Debt Service Schedule

for debt issued through June 30, 2011

Fiscal Year	Total Annual Debt Service		Total Principal Outstanding at June 30th	Tax Supported Annual Debt Service							
				Town (within levy limit)		Town (outside levy limit)		School (within levy limit)		School (outside levy limit)	
				Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment
2012	8,245,780	2,575,482	72,311,902	2,300,000	256,272	174,675	44,253	475,000	66,716	3,080,000	1,568,186
2013	7,414,410	2,326,066	64,897,492	1,705,000	187,841	176,184	39,631	475,000	53,479	3,035,000	1,475,994
2014	7,148,314	2,101,363	57,749,178	1,465,000	136,891	177,723	34,726	435,000	40,016	3,035,000	1,384,126
2015	6,512,499	1,894,333	51,236,679	1,170,000	96,376	179,293	29,539	410,000	26,831	3,005,000	1,287,825
2016	6,056,970	1,698,382	45,179,709	905,000	62,200	180,895	24,067	335,000	14,388	2,930,000	1,189,082
2017	5,176,734	1,498,898	40,002,975	580,000	32,000	82,529	18,560	140,000	4,175	2,930,000	1,088,857
2018	4,781,796	1,338,749	35,221,179	350,000	13,750	84,196	16,767	0	0	2,920,000	990,844
2019	4,192,163	1,178,311	31,029,016	0	0	85,897	14,939	0	0	2,740,000	886,850
2020	4,137,523	1,043,007	26,891,494	0	0	87,632	13,073	0	0	2,740,000	787,563
2021	4,153,738	906,539	22,737,756	0	0	89,403	11,170	0	0	2,740,000	687,888
2022	3,999,005	766,599	18,738,751	0	0	91,209	9,229	0	0	2,740,000	585,088
2023	3,860,652	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	80,557,683	19,328,645		8,475,000	785,330	1,793,276	272,656	2,270,000	205,605	44,600,000	13,525,861

Interest expense as % of total debt service, FY12: 23.8%

Interest expense as % of total debt service to final maturity: 19.4%

Projected as of June 30, 2011:

	5 yrs	10 yrs
Debt Retirement - all	43.9%	71.8%
Debt Retirement - tax supported only	45.4%	73.0%

SECTION II: Budget Summary

Debt

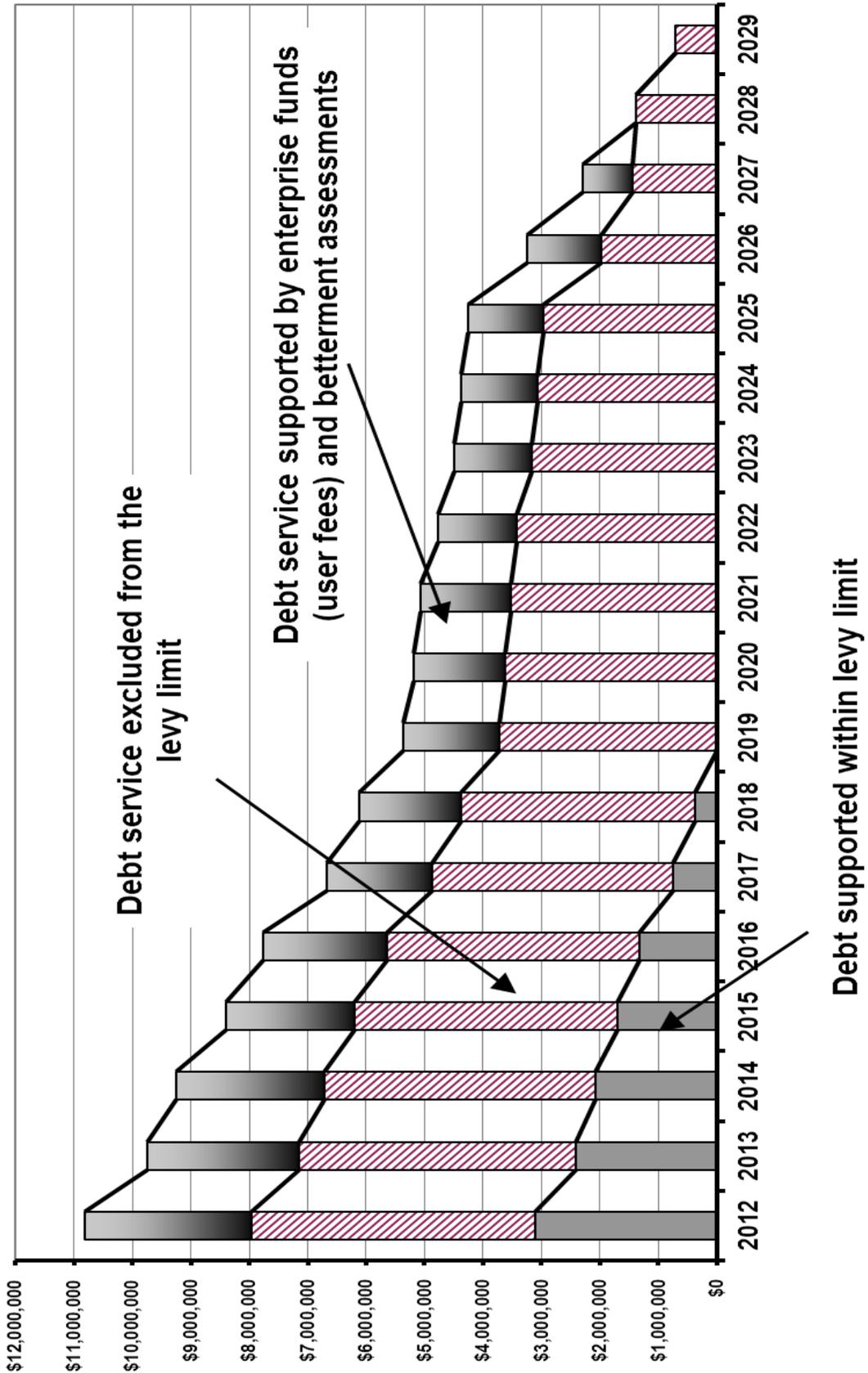
Revenue Supported Annual Debt Service							
Water		Sewer		Betterment (WPAT loans)		Light	
Principal M atured	Interest Payment	P rincipal M atured	Interest Payment	Principal M atured	Interest Payment	Principal M atured	Interest Payment
670,000	202,097	583,649	208,400	197,456	42,058	765,000	187,500
470,000	177,744	593,420	194,146	199,806	39,532	760,000	157,699
470,000	161,144	603,388	179,931	202,203	36,955	760,000	127,574
470,000	146,144	613,557	165,398	204,649	34,326	460,000	107,894
470,000	130,681	623,932	150,620	207,143	31,644	405,000	95,700
370,000	110,706	534,516	134,242	209,689	28,908	330,000	81,450
370,000	97,388	545,314	122,634	212,286	26,116	300,000	71,250
295,000	83,213	556,331	110,791	214,935	23,268	300,000	59,250
295,000	73,050	567,570	98,709	147,321	20,362	300,000	50,250
295,000	62,450	579,036	86,383	150,299	17,398	300,000	41,250
235,000	51,850	590,734	73,808	142,062	14,374	200,000	32,250
235,000	43,050	602,668	60,979	144,932	11,289	200,000	26,250
235,000	34,250	614,843	47,891	147,860	8,141	200,000	20,250
235,000	25,300	627,265	34,538	150,847	4,930	200,000	13,750
235,000	16,275	639,936	20,916	153,895	1,654	200,000	7,000
175,000	7,175	652,865	7,018	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
5,525,000	1,422,517	9,529,024	1,696,404	2,685,383	340,955	5,680,000	1,079,317

subtotals		
Tax-supported		Revenue-supported
within Limit	Excluded	
3,097,988	4,867,114	2,856,160
2,421,320	4,726,809	2,592,347
2,076,907	4,631,575	2,541,195
1,703,207	4,501,657	2,201,968
1,316,588	4,324,044	2,114,720
756,175	4,119,946	1,799,511
363,750	4,011,807	1,744,988
0	3,727,686	1,642,788
0	3,628,268	1,552,262
0	3,528,461	1,531,816
0	3,425,526	1,340,078
0	3,165,478	1,324,168
0	3,066,043	1,308,235
0	2,963,697	1,291,630
0	1,968,712	1,274,676
0	1,443,657	842,058
0	1,389,313	0
0	702,000	0
11,735,935	60,191,793	27,958,600

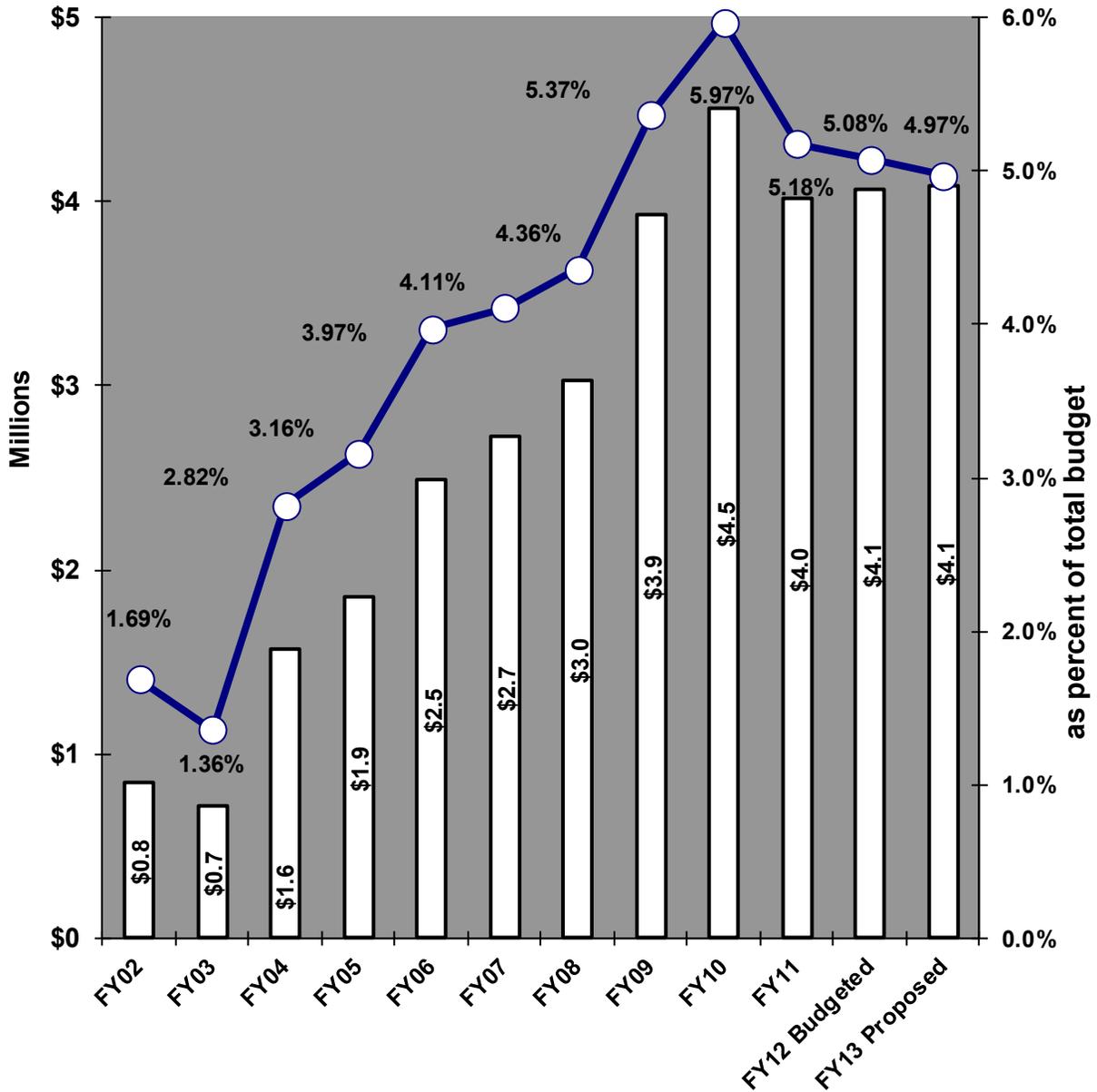
Authorized and Unissued Debt @ December 31, 2011

debt category	Town Meeting Vote	Purpose	Debt Amount Authorized	Code	Note Issuance and other comment																								
betterment	Art. 50, 2004	Septic Betterment Loan (Title 5)	296,830	018-455-455-0916	through SRF, funded from betterments																								
Excluded	Art. 5, STM 11/5/07	Willard School	10,000	030-300-300-0695																									
		\$11.9M bond issued 3-15-09 @ 3.72%																											
		\$12.9M bond issued 1-15-10 @ 3.18%																											
		\$375K bond issued 5-17-11 @ 1.06%																											
enterprise	Art. 20, 2009	CMLP Smart Grid	500,000	062-460-460-0311	\$4 M Bond issued 5-17-11 @ 2.585%																								
Betterment	Art. 42, 2009	Septic Betterment Loan (Title 5)	2,000,000	018-455-455-0316																									
enterprise	Art. 23, 2010	Water System Improvements	400,000	061-450-450-323	\$1.5 M Bond issued 5-17-11 @ 2.505%																								
within limit	Art. 24, 2010	School Building Improvements	600,000	030-300-300-324	Note: 10-12-11, maturity 5-31-12 @ 0.2785%																								
within limit	Art. 22, 2011	Road improvements	750,000	030-429-429-334	Note: 10-12-11, maturity 5-31-12 @ 0.2785%																								
within limit	Art. 27, 2011	School building improvements	825,000	030-300-300-335																									
within limit	Art. 33, 2011	Fire Equipment - aerial ladder truck	900,000	030-220-220-336	Note: \$800K, 10-12-11, maturity 5-31-12 @ 0.2785%																								
within limit	Art. 34, 2011	Library Equipment - RFID system	140,000	030-610-610-337	Note: \$125K, 10-12-11, maturity 5-31-12 @ 0.2785%																								
within limit	Art. 35, 2011	Recreation facilities - Rideout Playground	250,000	030-630-630-338	Note: \$250K, 10-12-11, maturity 5-31-12 @ 0.2785%																								
within limit	Art. 36, 2011	Road Engineering & Design - Main St.	50,000	030-429-429-339																									
within limit	Art. 42, 2011	Land Acquisition - Rogers parcel	450,000	030-122-123-340	Note: \$150K, 10-12-11, maturity 5-31-12 @ 0.2785%																								
			<u>\$ 7,171,830</u>																										
<p>Detail: Authorized & Unissued by Funding Source</p> <table border="0"> <tr> <td>Tax Supported to be issued</td> <td>\$ 3,965,000</td> <td>Tax-supported Debt detail:</td> <td></td> </tr> <tr> <td>Betterments</td> <td>2,296,830</td> <td>within levy limit (WLL)</td> <td>\$ 3,955,000</td> </tr> <tr> <td>Light Fund</td> <td>500,000</td> <td>excluded debt (Excl.)</td> <td>\$ 10,000</td> </tr> <tr> <td>Water Fund</td> <td>400,000</td> <td></td> <td></td> </tr> <tr> <td>to be rescinded</td> <td>10,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td><u>\$ 7,171,830</u></td> <td></td> <td>\$ 3,955,000</td> </tr> </table>						Tax Supported to be issued	\$ 3,965,000	Tax-supported Debt detail:		Betterments	2,296,830	within levy limit (WLL)	\$ 3,955,000	Light Fund	500,000	excluded debt (Excl.)	\$ 10,000	Water Fund	400,000			to be rescinded	10,000				<u>\$ 7,171,830</u>		\$ 3,955,000
Tax Supported to be issued	\$ 3,965,000	Tax-supported Debt detail:																											
Betterments	2,296,830	within levy limit (WLL)	\$ 3,955,000																										
Light Fund	500,000	excluded debt (Excl.)	\$ 10,000																										
Water Fund	400,000																												
to be rescinded	10,000																												
	<u>\$ 7,171,830</u>		\$ 3,955,000																										

Annual Debt Service for long-term debt issued through June 30, 2011



Debt Exclusion Tax Levy

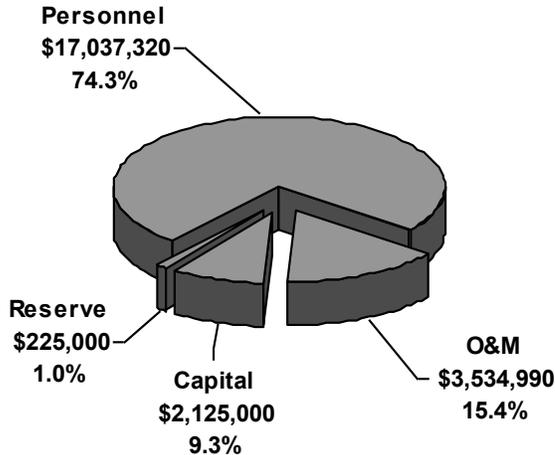


Section III

Budget Detail – Town Government

THIS PAGE INTENTIONALLY LEFT BLANK

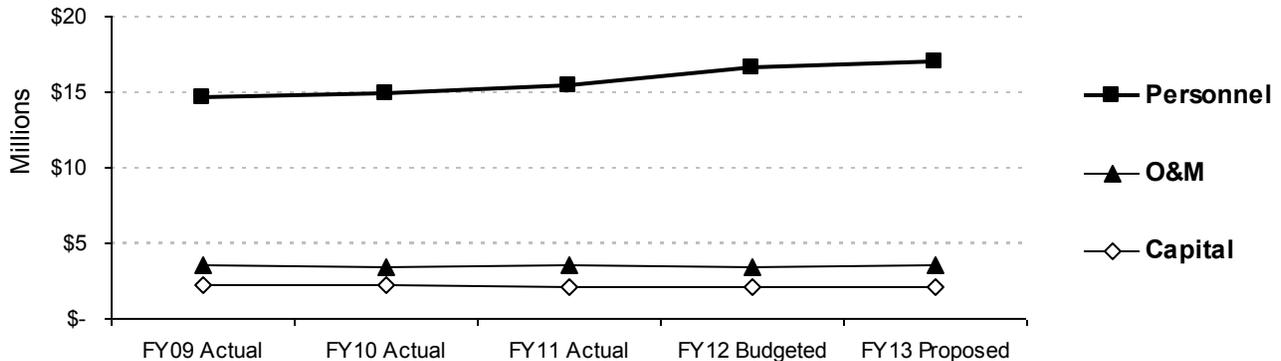
Town Government Expense Categories
Totaling \$22,922,310



Budget Highlights:

- The FY13 Town Government Appropriated Budget is \$18,724,013. After including funds transferred in by the Town's Enterprise Funds and other sources, the Total Budget is \$22,922,930.
- The FY13 Appropriated Budget is proposed to increase \$600,000 or 3.3%, with personnel expenses increasing by 2.7%, operations and maintenance (O&M) by 6.5%, and capital expense by 3.3%.
- The FY13 Total Budget is proposed to increase by \$566,043 or 2.5%, with personnel expenses increasing by 2.0%, O&M by 5.2%, and capital expenses by 2.4%.

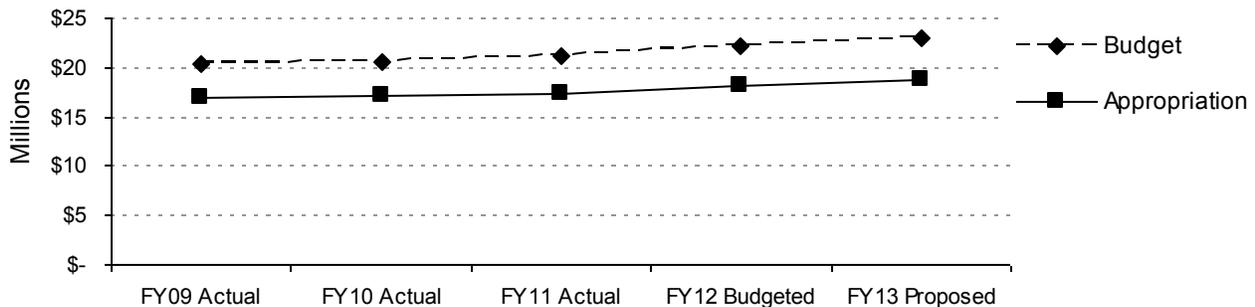
Town Government - Expense Categories History



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

In this FY13 budget, Personnel expense represent 74.3% of the total budget, O&M represents 15.4%, and Capital represents 9.3% (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 FY13 proposed staffing levels represent an increase in Full-Time Equivalents (FTEs) of 0.40 over FY12 budgeted levels. Total Town Government FTEs are proposed to rise from to 238.32 to 238.72.

The changes are as follows:

Human Resources – The part-time Human Resources Director (0.80 FTEs in FY12) has been moved to a full-time position (1.00 FTEs), resulting in an increase of 0.20 FTEs.

Town-Wide Building Maintenance- The services of the Town Electrician are no longer being paid directly out of this account, resulting in a decrease of 0.35 FTEs.

Elections – In order to adequately staff 3 elections in FY13 (as opposed to 2 in FY12), Elections staffing is budgeted to increase by 0.31 FTEs (647 more hours).

Town Accountant – The 20 hour-per-week half-time Assistant Town Account has been increased to a 25 hour-per-week position; resulting in an increase of 0.13 FTEs.

Engineering – The temporary GIS position is not being funded in FY13, resulting in a decrease of 0.10 FTEs.

Cemetery – The full-time Cemetery Specialist position (1.0 FTE) is no longer being funded in FY13. To provide coverage for this position, temporary status hours will increase by 1040 hours, resulting in an increase of 0.50 FTEs. As a result of these two personnel changes, the Cemetery account will decrease its total FTEs by 0.50 in FY13.

Library - In the spring of 2011, the newly renovated Fowler Branch Library reopened with double the square footage. This increase in service area from one floor to two necessitates additional staffing. This will increase the Library staff by 0.22 FTEs.

Recreation Administration - The hours for the Recreation Supervisors have decreased from 2.90 FTEs to 2.48 FTEs.

Council on Aging – Hours have increased for Van Drivers from 2221 to 2548 (+0.16 FTEs), as well as for the Office Assistant position from 726 to 1869 (+0.55 FTEs).

Town Government Full-Time Equivalents (FTEs) Detail

Budget Unit	FY11 Budget	FY12 Budget	FY13 Proposed	FY12-FY13 Change
1a Town Manager's Office	5.01	5.48	5.48	0.00
1b Human Resources	3.40	3.40	3.60	0.20
1c Town-Wide Maintenance	1.35	1.35	1.00	-0.35
1d Energy Conservation	0.00	0.00	0.00	0.00
2 Legal Services	0.00	0.00	0.00	0.00
3a Elections	0.89	0.58	0.89	0.31
3b Registrars	0.10	0.10	0.10	0.00
4 Town Meeting and Reports	0.00	0.00	0.00	0.00
5a Planning	4.00	4.00	4.00	0.00
5b Board of Appeals	1.00	1.00	1.00	0.00
5c Natural Resources	3.48	3.91	3.91	0.00
5d Inspections	4.94	4.94	4.94	0.00
5e Health	4.11	4.11	4.11	0.00
6 141 Keyes Road	0.50	0.50	0.50	0.00
7 Finance Committee	0.00	0.00	0.00	0.00
8a Finance Administration	5.00	5.00	5.00	0.00
8b Treasurer-Collector	5.00	5.00	5.00	0.00
8c Town Accountant	5.00	5.00	5.13	0.13
8d Assessors	4.00	4.00	4.00	0.00
8e Town Clerk	3.39	3.43	3.43	0.00
9 Information Systems	2.00	2.00	2.00	0.00
10 Town House	1.00	1.00	1.00	0.00
11 Police Department	44.30	45.30	45.30	0.00
12 Fire Department	39.00	39.00	39.00	0.00
13 West Concord Fire Station	0.00	0.00	0.00	0.00
14 Police and Fire Station	0.50	0.50	0.50	0.00
15 Emergency Management	0.00	0.00	0.00	0.00
16 Dog Officer	0.00	0.00	0.00	0.00
17a CPW Administration	4.00	4.00	4.00	0.00
17b Engineering	6.60	7.10	7.00	-0.10
17c Highway Maintenance	12.80	12.80	12.80	0.00
17d Parks and Trees	9.45	9.52	9.58	0.06
17e Cemetery	2.31	2.81	2.31	-0.50
18 Snow and Ice Removal	1.82	1.82	1.82	0.00
19 Street Lighting	0.00	0.00	0.00	0.00
20 Public Works Equipment	0.00	0.00	0.00	0.00
21 Drainage	0.00	0.00	0.00	0.00
22 Sidewalks	0.00	0.00	0.00	0.00
23 Road Improvements	0.00	0.00	0.00	0.00
24 133 and 135 Keyes Road	1.00	1.00	1.00	0.00
25 Library	24.82	25.32	25.54	0.22
26 Recreation Administration	25.37	25.37	24.95	-0.42
27 Hunt Recreation Center	1.00	1.00	1.00	0.00
28 Harvey Wheeler Community	1.38	1.38	1.38	0.00
29 Council on Aging	5.83	6.22	7.08	0.86
30 Veterans' Services	0.38	0.38	0.38	0.00
31 Ceremonies	0.00	0.00	0.00	0.00
32 Visitors' Center	0.00	0.00	0.00	0.00
Totals	<u>234.72</u>	<u>238.32</u>	<u>238.72</u>	<u>0.40</u>

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

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed
General Government				
Personnel	\$ 1,735,919.19	\$ 1,727,753.21	\$ 1,953,499.00	\$ 1,995,333.00
O&M	536,433.18	497,518.11	518,317.00	517,608.00
Capital	216,874.45	236,506.11	185,302.00	235,000.00
Subtotal	\$ 2,489,226.82	\$ 2,461,777.43	\$ 2,657,118.00	\$ 2,747,941.00
Finance & Administration				
Personnel	\$ 1,304,201.43	\$ 1,316,487.05	\$ 1,641,822.00	\$ 1,631,334.00
O&M	639,770.30	593,298.05	596,047.00	693,588.00
Capital	180,869.38	201,035.15	151,000.00	170,000.00
Subtotal	\$ 2,124,841.11	\$ 2,110,820.25	\$ 2,388,869.00	\$ 2,494,922.00
Public Safety				
Personnel	\$ 6,462,326.55	\$ 6,629,820.69	\$ 7,019,114.00	\$ 6,996,564.00
O&M	513,832.80	581,768.60	550,473.00	571,307.00
Capital	390,186.69	289,086.89	240,000.00	211,000.00
Subtotal	\$ 7,366,346.04	\$ 7,500,676.18	\$ 7,809,587.00	\$ 7,778,871.00
Public Works				
Personnel	\$ 2,358,229.39	\$ 2,392,629.32	\$ 2,569,966.00	\$ 2,562,901.00
O&M	1,000,880.90	1,121,930.68	1,092,083.00	1,122,846.00
Capital	1,399,271.38	1,331,056.97	1,482,171.00	1,486,500.00
Subtotal	\$ 4,758,381.67	\$ 4,845,616.97	\$ 5,144,220.00	\$ 5,172,247.00
Human Services				
Personnel	\$ 2,953,952.87	\$ 2,917,486.97	\$ 3,285,291.57	\$ 3,291,188.00
O&M	773,560.63	722,335.43	604,778.00	619,641.00
Capital	77,428.94	79,952.61	17,500.00	22,500.00
Subtotal	\$ 3,804,942.44	\$ 3,719,775.01	\$ 3,907,569.57	\$ 3,933,329.00
Unclassified				
Personnel	\$ 71,855.86	\$ 464,260.00	\$ 223,903.43	\$ 560,000.00
O&M	15,000.00	-	-	10,000.00
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 86,855.86	\$ 464,260.00	\$ 448,903.43	\$ 795,000.00
Town Government Total \$ 20,630,593.94 \$ 21,102,925.84 \$ 22,356,267.00 \$ 22,922,310.00				

Town Government (Accounts 1 - 36) - Funding Plan

	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 18,124,013	81.1%	\$ 18,724,013	81.7%	3.3%
Light Fund	361,236	1.6%	384,225	1.7%	6.4%
Water Fund	539,386	2.4%	543,120	2.4%	0.7%
Sewer Fund	185,414	0.8%	186,417	0.8%	0.5%
Swim and Fitness Center	62,678	0.3%	64,764	0.3%	3.3%
Solid Waste Disposal Fund	119,351	0.5%	120,352	0.5%	0.8%
Parking Meter Fund	120,194	0.5%	120,597	0.5%	0.3%
Recreation	45,088	0.2%	41,572	0.2%	-7.8%
Cemetery	171,271	0.8%	144,348	0.6%	-15.7%
Retirement	106,252	0.5%	106,464	0.5%	0.2%
Misc.	2,521,384	11.3%	2,486,438	10.8%	-1.4%
Totals	\$ 22,356,267	100.0%	\$ 22,922,310	100.0%	2.5%

Account Summary - General Government

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%Δ
1a Town Manager's Office	\$ 528,886	\$ 535,406	1.2%	\$ 304,333	\$ 306,623	0.8%
1b Human Resources	281,728	303,288	7.7%	175,020	188,855	7.9%
1c Town-Wide Building	160,302	170,000	6.0%	160,302	170,000	6.0%
1d Resource Sustainability	-	25,000	0.0%	-	25,000	N/A
2 Legal Services	225,000	225,000	0.0%	225,000	225,000	0.0%
3a Elections	28,988	41,071	41.7%	27,134	37,168	37.0%
3b Registrars	10,673	10,641	-0.3%	8,206	8,078	-1.6%
4 Meeting and Reports	77,800	77,800	0.0%	77,800	77,800	0.0%
5a Planning	314,942	311,728	-1.0%	246,954	244,286	-1.1%
5b Board of Appeals	52,749	52,389	-0.7%	52,749	52,389	-0.7%
5c Natural Resources	242,135	252,331	4.2%	195,109	205,267	5.2%
5d Inspections	355,174	357,335	0.6%	355,174	357,335	0.6%
5e Health	312,328	314,539	0.7%	242,200	244,188	0.8%
6 141 Keyes Road	66,413	71,413	7.5%	66,413	71,413	7.5%
Total	\$ 2,657,118	\$ 2,747,941	3.4%	\$ 2,136,394	\$ 2,213,402	3.6%

Account Summary - Finance and Administration

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%Δ
7 Finance Committee	\$ 3,100	\$ 3,100	0.0%	\$ 3,100	\$ 3,100	0.0%
8a Finance Administration	420,299	404,370	-3.8%	253,719	244,169	-3.8%
8b Treasurer-Collector	444,483	450,252	1.3%	250,066	252,888	1.1%
8c Town Accountant	350,339	359,264	2.5%	127,389	133,514	4.8%
8d Assessors	379,682	377,697	-0.5%	379,682	377,697	-0.5%
8e Town Clerk	212,724	213,800	0.5%	209,724	210,800	0.5%
9 Information Systems	448,972	562,654	25.3%	408,655	503,986	23.3%
10 Town House	129,270	123,785	-4.2%	105,412	101,023	-4.2%
Total	\$ 2,388,869	\$ 2,494,922	4.4%	\$ 1,737,747	\$ 1,827,177	5.1%

Account Summary - Public Safety

Accounts	Budget			Appropriation		
	FY112	FY123	%Δ	FY12	FY13	%Δ
11 Police Department	\$ 3,945,784	\$ 3,953,866	0.2%	\$ 3,869,337	\$ 3,876,859	0.2%
12 Fire Department	3,594,000	3,539,608	-1.5%	3,588,000	3,533,608	-1.5%
13 W. Concord Fire	36,779	35,515	-3.4%	36,779	35,515	-3.4%
14 Police and Fire Station	201,521	218,007	8.2%	201,521	218,007	8.2%
15 Emergency Management	12,810	12,810	0.0%	12,810	12,810	0.0%
16 Dog Officer	18,693	19,065	2.0%	18,693	19,065	2.0%
Total	\$ 7,809,587	\$ 7,778,871	-0.4%	\$ 7,727,140	\$ 7,695,864	-0.4%

Account Summary - Public Works

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%Δ
17a CPW Administration	\$ 333,970	\$ 333,600	-0.1%	\$ 163,120	\$ 162,802	-0.2%
17b Engineering	669,840	627,586	-6.3%	378,032	339,000	-10.3%
17c Highway Maintenance	1,168,197	1,193,705	2.2%	1,142,508	1,167,769	2.2%
17d Parks and Trees	693,333	681,768	-1.7%	598,408	586,843	-1.9%
17e Cemetery	237,338	201,302	-15.2%	69,067	59,954	-13.2%
18 Snow and Ice Removal	513,000	525,000	2.3%	513,000	525,000	2.3%
19 Street Lighting	72,540	65,200	-10.1%	72,000	64,624	-10.2%
20 Public Works Equipment	210,000	296,500	41.2%	210,000	296,500	41.2%
21 Drainage	215,000	205,000	-4.7%	215,000	205,000	-4.7%
22 Sidewalks	100,000	100,000	0.0%	100,000	100,000	0.0%
23 Road Improvements	779,671	780,000	0.0%	90,000	90,000	0.0%
24 133 and 135 Keyes Road	151,331	162,586	7.4%	88,725	94,982	7.1%
Total	\$ 5,144,220	\$ 5,172,247	0.5%	\$ 3,639,860	\$ 3,692,474	1.4%

Account Summary - Human Services

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%Δ
25 Library	\$ 1,845,934	\$ 1,877,082	1.7%	\$ 1,828,512	\$ 1,854,082	1.4%
26 Recreation Admin.	1,443,000	1,425,096	-1.2%	92,555	92,555	0.0%
27 Hunt Recreation Center	109,214	103,048	-5.6%	84,381	82,119	-2.7%
28 HWCC	135,972	137,934	1.4%	135,972	137,934	1.4%
29 Council on Aging	296,834	312,695	5.3%	242,053	255,932	5.7%
30 Veterans	30,222	30,468	0.8%	30,222	30,468	0.8%
31 Ceremonies	23,540	23,800	1.1%	23,540	23,800	1.1%
32 Visitors' Center	22,854	23,206	1.5%	22,854	23,206	1.5%
Total	\$ 3,907,570	\$ 3,933,329	0.7%	\$ 2,460,089	\$ 2,500,096	1.6%

Account Summary - Unclassified

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%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	97,783	460,000	N/A	97,783	460,000	N/A
36 Land Fund	-	10,000	N/A	-	10,000	N/A
Total	\$ 422,783	\$ 795,000	88.0%	\$ 422,783	\$ 795,000	88.0%

* Original appropriation of \$470,000 in FY12; \$372,217 has been transferred to operating accounts as of 1/05/12.

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 1.2% increase in operating cost over that of the FY12 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.

Expenditure Summary

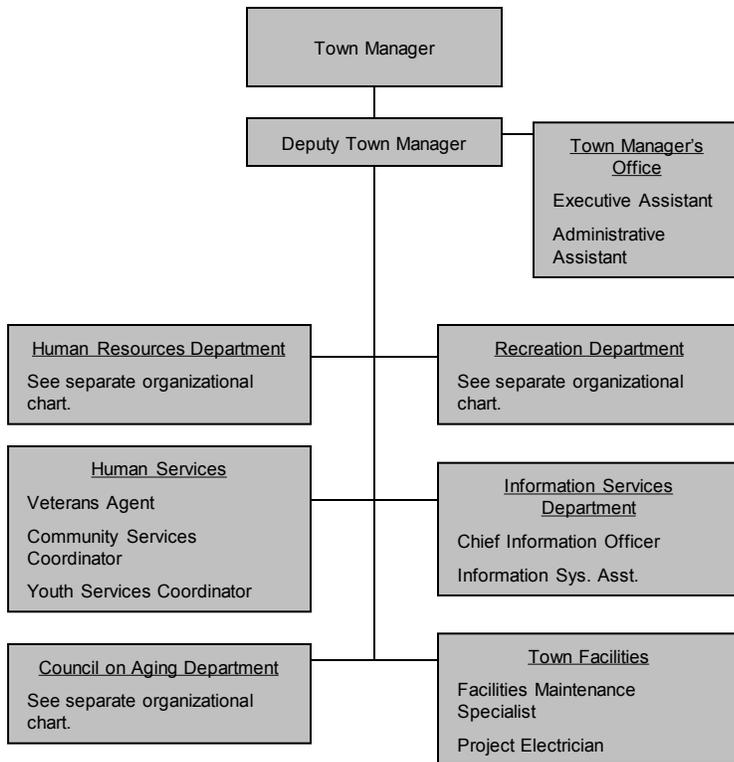
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 307,882	\$ 292,399	\$ 304,333	\$ 306,623
Other Funds	\$ 171,039	\$ 171,602	\$ 224,553	\$ 228,783
Total Expenditures	\$ 478,921	\$ 464,001	\$ 528,886	\$ 535,406

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

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 407,670	\$ 401,001	\$ 485,260	\$ 492,030	\$ 492,030
Purchased Services	43,228	19,585	18,001	17,751	17,751
Supplies	2,527	4,193	3,900	3,900	3,900
Other Charges	13,022	11,628	16,725	16,725	16,725
Capital Outlay	12,474	27,595	5,000	10,000	5,000
Totals	<u>\$ 478,921</u>	<u>\$ 464,001</u>	<u>\$ 528,886</u>	<u>\$ 540,406</u>	<u>\$ 535,406</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 304,333	57.54%	\$ 306,623	57.27%	0.75%
Light Fund	91,752	17.35%	92,502	17.28%	0.82%
Water Fund	55,052	10.41%	55,502	10.37%	0.82%
Sewer Fund	27,527	5.20%	27,752	5.18%	0.82%
Solid Waste Disp. Fund	4,590	0.87%	4,627	0.86%	0.81%
Community Chest	45,632	8.63%	48,400	9.04%	6.07%
Totals	<u>\$ 528,886</u>	100.00%	<u>\$ 535,406</u>	100.00%	1.23%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
A-2	ADA Compliance	5,000	5,000	5,000	5,000	5,000	5,000
	Totals	<u>\$ 5,000</u>					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Manager	1.00	\$ 168,159	1.00	\$ 168,159
	Deputy Town Manager	1.00	129,577	1.00	129,577
	Exec. Asst. to the Town Manager	1.00	69,787	1.00	70,575
	Administrative Assistant	1.00	51,602	1.00	52,305
	Sub Total	4.00 FTEs	\$ 419,125	4.00 FTEs	\$ 420,616
5115	Community Services Coordinator	992 hrs.	20,832	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.	1,003	20 hrs.	1,014
5157	Car Allowance	N/A	9,500	N/A	12,000
	Total	<u>5.48 FTEs</u>	<u>\$ 485,260</u>	<u>5.48 FTEs</u>	<u>\$ 492,030</u>

Program Implementation
<ul style="list-style-type: none"> •The FY13 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 Veteran’s Services Officer; Community Services Coordinator who is funded by the Community Chest; Youth Services Coordinator who is also funded by the Community Chest; the Facilities Maintenance Supervisor who is funded by the Town-wide Building Fund and capital project funds on a per-project basis; the Project Electrician who is also 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. •Purchased Services and Supplies support day-to-day operating expenses such as telephone (\$3,200); printing, postage, and advertising (\$4,000); and office supplies and stationery (\$2,200). 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). •Other expenses include the following: Town membership dues in the Massachusetts Municipal Association, Metropolitan Area Planning Council and other organizations (\$8,525); professional staff membership dues for similar organizations (\$2,800); professional conference registration fees (\$2,100); and out-of-state travel expense to attend the annual International City Manager’s Association conference (\$2,300). •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.

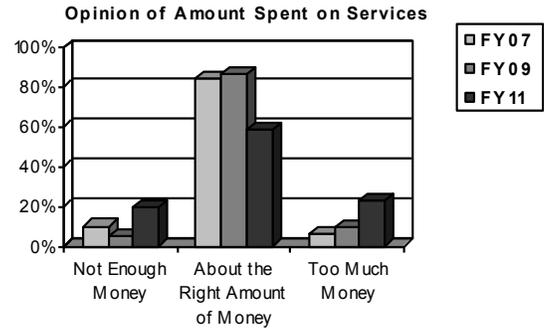
Town Manager Programs

Program 1 - Town Operations:

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

Performance Measure 1: Are Town services provided at an appropriate level?

How would you describe the amount spent by Concord on Town services?	FY05	FY07	FY09	FY11
Not enough money	N/A	10%	5%	19%
About the right amount	N/A	84%	86%	58%
Too much money	N/A	6%	9%	23%

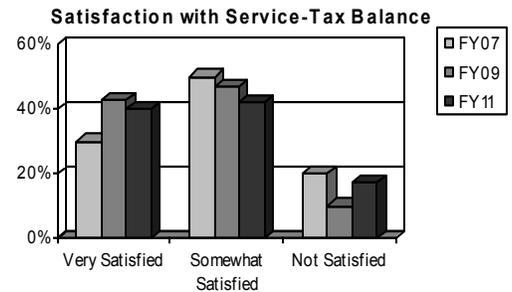


*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: The majority (58%) of respondents continue to feel that the Town spends appropriately on services. However, the latest results show a shift in opinion towards both polar opinions of “not enough money” and “too much money” with the later showing the sharpest increase.

Performance Measure 2: Are the Town’s services cost-effective?

Are you satisfied with Town services compared to Property taxes?	FY05	FY07	FY09	FY11
Very satisfied	N/A	31%	43%	40%
Somewhat satisfied	N/A	50%	47%	42%
Not satisfied	N/A	20%	10%	17%

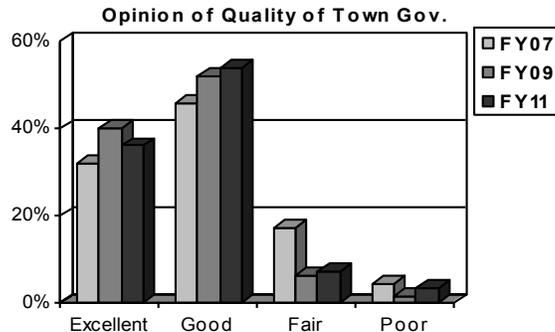


*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: In the latest survey, roughly 90% of respondents were at least “somewhat satisfied” with the Town’s service-to-tax balance (this is an improvement over the 80% seen in FY07).

Performance Measure 3: Are the Town’s services of the highest quality?

How would you rate the overall quality of services provided by the Town Government?	FY05	FY07	FY09	FY11
Excellent	N/A	32%	40%	36%
Good	N/A	46%	52%	54%
Fair	N/A	17%	6%	7%
Poor	N/A	4%	1%	3%



*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: The majority of respondents had a positive view of the quality of Town government. In the latest survey, which occurred in the Fall of 2010, 90% of respondents felt that the Town provided services of either good or excellent quality.

Mission Statement:

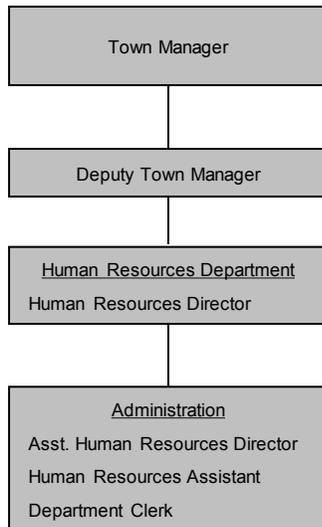
The mission of the Human Resources Department is to assist Town officials and senior managers in fairly, consistently, and lawfully creating and administering policies and practices that sustain a professional, productive, efficient, and innovative work environment which supports the Town and its departments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

Budget Highlights:

- This budget represents a 7.6% increase in operating cost from that of the FY12 budget.
- A total increase of \$22,010 in personnel costs is comprised of an \$8,175 increase from the appropriated General Fund and an \$13,835 increase from other funds.
- The increase in FY13 personnel costs is a result of funding the position of Human Resources Director at full-time. Previously, the position was funded based on a four day workweek.
- 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 157,930	\$ 159,126	\$ 175,020	\$ 188,855
Other Funds	\$ 82,443	\$ 93,598	\$ 106,708	\$ 114,433
Total Expenditures	\$ 240,373	\$ 252,724	\$ 281,728	\$ 303,288



Description:

The Human Resources Department provides services to approximately 650 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.

GENERAL GOVERNMENT: Human Resource Department

Item 1B

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 192,283	\$ 234,259	\$ 245,195	\$ 266,758	\$ 266,758
Purchased Services	27,619	9,130	24,118	24,145	24,145
Supplies	2,428	1,571	1,665	1,700	1,700
Other Charges	7,304	7,764	10,750	10,685	10,685
Capital Outlay	10,738	-	-	-	-
Totals	\$ 240,373	\$ 252,724	\$ 281,728	\$ 303,288	\$ 303,288

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 175,020	62.12%	\$ 188,855	62.27%	7.90%
Light Fund	48,998	17.39%	52,594	17.34%	7.34%
Water Fund	15,460	5.49%	16,577	5.47%	7.23%
Sewer Fund - General	4,688	1.66%	5,029	1.66%	7.27%
Solid Waste Disp. Fund	1,097	0.39%	1,177	0.39%	7.29%
School Department	1,440	0.51%	1,440	0.47%	0.00%
Recreation Fund	5,255	1.87%	5,643	1.86%	7.38%
Swim and Fitness Center	28,017	9.94%	30,091	9.92%	7.40%
Retirement System	1,753	0.62%	1,882	0.62%	7.36%
Totals	\$ 281,728	100.00%	\$ 303,288	100.00%	7.65%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

GENERAL GOVERNMENT: Human Resource Department

Item 1B

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Human Resources Director	0.80	\$ 82,992	1.00	\$ 103,740
	Assistant HR Director	1.00	\$ 68,306	1.00	\$ 68,306
	Human Resources Assistant	1.00	56,421	1.00	56,961
5112	Department Clerk	0.60	22,180	0.60	22,263
	Sub Total	<u>3.40 FTEs</u>	\$ 229,899	<u>3.60 FTEs</u>	\$ 251,270
5116	Non-Standard Part-Time Hours	0 hrs.	\$ -	26 hrs.	\$ 462
5130	Overtime	254 hrs.	\$ 10,296	245 hrs.	\$ 10,026
5157	Tuition Reimbursement	N/A	\$ 5,000	N/A	\$ 5,000
	Total	<u>3.40 FTEs</u>	<u>\$ 245,195</u>	<u>3.60 FTEs</u>	<u>\$ 266,758</u>

Program Implementation

- The FY13 budget recommendation provides funding for a full-time Human Resources Director, Assistant Human Resources Director, Human Resources Assistant, and a 24 hour per week Department Clerk; funding is included in the recommended budget (\$10,026) for support staff overtime.
- Purchased Services and Supplies support day-to-day operating expenses such as telephones (\$1,025), printing (\$300), office supplies and stationery (\$940), and software maintenance (\$1,200). 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 (\$600), 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 (\$8,200). Funds needed to perform mandated drug and alcohol testing for employees with a commercial driver’s license are also included (\$3,110).
- 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), professional conference registration fees (\$860), transportation fees related to attending training and conferences (\$700), 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 650 regular, limited, and temporary employees and over 325 retirees 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 created and issued new performance evaluation forms to assist departments in preparing appraisals in a more efficient and timely manner. The Assistant HR Director participated in a town-wide communications/collaboration design team that reviewed, and made recommendations for enhancing, communication and cross-departmental cooperation. The Director then worked with the Town Manager and Senior Management Team to begin implementation of the team’s recommendations. HR staff also processed 871 applications for employment, managed approximately 45 recruitments and new appointments, managed approximately 20 leaves of absence in accordance with the Family and Medical Leave Act and/or medical leave policies, managed 34 work-related injury cases, verified and processed more than 430 personnel action forms, made arrangements for an employee appreciation picnic attended by 210 employees and for an ice cream truck visit enjoyed by 266 employees, made provisions for harassment prevention training for 18 new employees, coordinated 48 random DOT required drug and alcohol tests, 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 24 coverage changes during open enrollment, notified 35 employees of their eligibility for pre-tax insurance premiums via Commonwealth Connector insurance, collected 75 state-mandated health insurance waiver forms, processed 181 individual rate adjustments for long-term disability subscribers, and worked with 44 retirees and their spouses to certify their Medicare eligibility and change health plans where required by the Town’s adoption of M.G.L. 32B, Section 18. In addition, a benefits fair was coordinated and offered to employees; approximately 130 people took advantage of this opportunity to meet with 13 vendors and learn more about the benefits offered by the Town. In the latter half of the year, HR staff worked with the Finance Administration Division to begin the process of transferring all administration of retiree insurance to that department.

Employment Data By Calendar Year					
	2007	2008	2009	2010	2011
Number Employed	655	652	616	612	583
Regular-Status Positions	272	279	275	279	280
Regular-Status New Hires	23	21	12	8	18
Regular-Status Terminations	13	14	10	10	10
Regular-Status Retirements	6	2	4	3	6

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 6.0% increase in expenses over those of the FY12 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 FY13 budget recommends only a modest increase of \$11,000 (over FY12 as originally budgeted).
- An amount of \$9,000 is proposed to be allocated for the upkeep of Marshall Farm.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 135,000	\$ 150,000	\$ 160,302	\$ 170,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 135,000	\$ 150,000	\$ 160,302	\$ 170,000

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 FY13-17 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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	\$ 135,000	\$ 150,000	\$ 160,302	\$ 360,000	\$ 170,000
Totals	<u>\$ 135,000</u>	<u>\$ 150,000</u>	<u>\$ 160,302</u>	<u>\$ 360,000</u>	<u>\$ 170,000</u>

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Facilities Maintenance Supervisor	1.00	\$ 66,402	1.00	\$ 66,402
	Sub Total	1.00 FTEs	\$ 66,402	1.00 FTEs	\$ 66,402
5115	Town Electrician	731 hrs.	25,578	0 hrs.	-
	Total	<u>1.35 FTEs</u>	<u>\$ 91,980</u>	<u>1.00 FTEs</u>	<u>\$ 66,402</u>

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
A-1	Town-Wide Building Improvements	\$ 160,302	\$ 170,000	\$ 185,000	\$ 200,000	\$ 225,000	\$ 235,000
	Totals	<u>\$ 160,302</u>	<u>\$ 170,000</u>	<u>\$ 185,000</u>	<u>\$ 200,000</u>	<u>\$ 225,000</u>	<u>\$ 235,000</u>

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				<u>\$ 407,700</u>		

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 is the first year for this account and the proposed budget is \$25,000.
- 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 2011, approximately \$1.2 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 FY17.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ -	\$ -	\$ -	\$ 25,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 25,000

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 \$1.2 million for various energy conservation measures in Town-owned buildings. The measures include the following:

- Installing energy efficient HVAC systems at the Assessor’s Office Building, West Concord Fire Station, Public Safety Building, 135 Keyes Road, Friends of the Performing Arts in Concord (FOPAC), and Hunt Gym;
- Replacing / upgrading / installing lighting fixtures with higher efficiency bulbs and fixtures at the Hunt Gym, 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	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
A - 5	Resource Sustainability Fund	\$ -	\$ 25,000	\$ 27,000	\$ 50,000	\$ 75,000	\$ 100,000
	Totals	\$ -	\$ 25,000	\$ 27,000	\$ 50,000	\$ 75,000	\$ 100,000

Resource Sustainability Programs

Program 1 – Reduce energy consumption:

Objective: To reduce energy use in Town building and street lights by 20% from 2008 levels.

Municipal Energy Use Reduction Goals (By Fiscal Year)

Year	Elec (kWh)	Nat Gas (Therms)	Oil (Gals)	Propane (Gals)	Total Cost (\$)	CO2e (tonnes)
<i>Baseline: 2008</i>	3,882,085	138,014	3,201	602	\$613,000	2,239
<i>CY2009 Actual</i>	3,667,357	132,227	1,853	628	<i>no data</i>	2,114
<i>CY2010 Actual</i>	3,596,883	119,122	1,181	240	<i>no data</i>	2,010
Incremental Goals:						
Reduction Increment:	~194,104/yr	~6,901/yr	160/yr	30/yr	\$30,650/yr	112/yr
2011-2012 (5% < 2008)	3,687,981	131,113	3,041	572	\$582,350	2,127
2012-2013 (10% < 2008)	3,493,877	124,212	2,881	542	\$551,700	2,015
2013-2014 (15% < 2008)	3,299,773	117,311	2,721	512	\$521,050	1,903
2014-2015 (20% < 2008)	3,105,668	110,411	2,561	482	\$490,400	1,791
Overall Goal (20% < 2008)	3,105,668	110,411	2,561	482	\$490,400	1,791

Resource Sustainability Programs

Program 2 – Implement Sustainability Programs:

Objective: To promote the sustainable use of resources and implement conservation programs in the Town.

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:

- to upgrade lighting, control systems and HVAC systems and to weatherize Town buildings;
- to pursue renewable sources of energy both within the Town and through the Concord Municipal Light Plant;
- to track and report municipal energy use through Mass Energy Insight; and
- to prioritize the purchase of fuel efficient vehicles and environmentally preferable products.

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 FY12 budget.
- The FY13 budget proposal assumes that no major litigation matters will arise.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 204,861	\$ 224,887	\$ 225,000	\$ 225,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 204,861	\$ 224,887	\$ 225,000	\$ 225,000

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 \$62,297 and are on track to be under budget. Assuming that no major new litigation matters will arise and because of budget constraints, the proposed FY13 Legal Services budget is level funded at the FY12 level.

GENERAL GOVERNMENT: Legal Services

Item 2

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	204,861	224,887	225,000	225,000	225,000
Totals	<u>\$ 204,861</u>	<u>\$ 224,887</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 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 Budgeted (Status thru 1/1/12)	225,000	-	\$ 225,000	62,297

*FY12 expended amount (\$62,297) 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 41.7% increase in operating cost from that of the FY12 budget.
- Three Elections are scheduled and budgeted for FY13 – State Primary (9/6/12), Presidential Election (11/6/12) and Annual Town Election (3/13). 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 21,092	\$ 30,191	\$ 27,134	\$ 37,168
Other Funds	\$ 19,483	\$ 3,708	\$ 1,854	\$ 3,903
Total Expenditures	\$ 40,575	\$ 33,899	\$ 28,988	\$ 41,071

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. The budget increase is due to the Presidential Election in November 2012.

In FY12, the Town budgeted for one Presidential Primary and one local election. In FY13, the Town is budgeting for one State Primary, one Presidential Election and one local election.

Performance Information

Recent Election Events		# of Voters Participating	% of Registered Voters
Date	Election Description		
November 2, 2004	State Election/Presidential	10,205	86%
November 7, 2006	State Election/Gubernatorial	8,473	72%
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%
March 23, 2010	Annual Town Election	2,112	17%
September 4, 2010	State Primary	2,660	22%
November 2, 2010	State Election/Gubernatorial	8,765	72%
November 15, 2011	Special Town Election/CCHS	4,235	35%

GENERAL GOVERNMENT: Elections

Item 3A

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 30,715.45	\$ 24,344.08	\$ 20,788.00	\$ 30,201.00	\$ 30,201.00
Purchased Services	7,037.57	6,878.87	6,300.00	8,270.00	8,270.00
Supplies	2,821.59	2,676.37	1,900.00	2,600.00	2,600.00
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Totals	\$ 40,575	\$ 33,899	\$ 28,988	\$ 41,071	\$ 41,071

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 27,134	93.60%	\$ 37,168	90.50%	36.98%
State Reimbursement	1,854	6.40%	3,903	9.50%	110.52%
Totals	\$ 28,988	100.00%	\$ 41,071	100.00%	41.68%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -					

Personnel Services Summary					
Code	Position Title	FY12 Budgeted		FY13 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Elections Officer	1070 hrs.	\$ 10,855	1643 hrs.	\$ 15,208
	Technician	148 hrs.	3,134	222 hrs.	4,623
	Overtime	30 hrs.	999	39 hrs.	1,370
5131	Police Overtime	104 hrs.	5,800	160 hrs.	9,000
	Total	0.58 FTEs	\$ 20,788	0.89 FTEs	\$ 30,201

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. During CY2011, the Board of Registrars will be involved with equitably distributing the residents into precincts (“reprecincting”) following the 2010 federal census.

Budget Highlights:

- This budget represents a 0.3% decrease in operating cost from that of the FY12 budget.
- Revenues from the sale of the Street List book and electronic disc, totaling \$2,420 in CY11, are credited to the General Fund to offset the printing costs (\$1,684 in FY11).
- As a result of the decennial federal census done in 2010, the Board of Registrars is responsible for “re-precincting” the residents of the Town. This project was completed during 2011, with some free assistance provided by the Secretary of State’s Office, and will be implemented beginning in Jan. 2012.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 7,063	\$ 5,967	\$ 8,206	\$ 8,078
Other Funds	\$ 2,632	\$ 2,477	\$ 2,467	\$ 2,563
Total Expenditures	\$ 9,695	\$ 8,444	\$ 10,673	\$ 10,641

Description:

The Registrars budget provides for the costs of:

- Conducting the Annual Census;
- Compiling, preparing, and printing approximately 250 Street List books (budgeted cost: \$2,100); 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 FY13, it is expected that the School Department will provide \$2,563 for this purpose.

Performance Information

	2006	2007	2008	2009	2010	2011
Residents Counted in Census January 1	15,207	15,152	15,300	15,397	15,538	15,627
Registered voters as of December 31	11,580	11,982	12,023	12,097	12,069	12,300
New Voters Registered during Year	893	726	1,284	516	830	668
Nomination/Petition Papers Signatures Certified	2,471	4,282	1,680	1,103	2,592	1,547

GENERAL GOVERNMENT: Registrars

Item 3B

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,428	\$ 2,461	\$ 3,748	\$ 3,741	\$ 3,741
Purchased Services	5,472	5,774	6,225	6,200	6,200
Supplies	795	210	700	700	700
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Totals	\$ 9,695	\$ 8,444	\$ 10,673	\$ 10,641	\$ 10,641

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 8,206	76.89%	\$ 8,078	75.91%	-1.56%
School Department Transfer	\$ 2,467	23.11%	\$ 2,563	24.09%	3.89%
Totals	\$ 10,673	100.00%	\$ 10,641	100.00%	-0.30%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Office Assistant	200 hrs.	\$ 2,778	206 hrs.	\$ 2,741
5130	Overtime	29 hrs.	970	29 hrs.	1,000
	Total	0.11 FTEs	\$ 3,748	0.11 FTEs	\$ 3,741

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 no change in operating cost from that of the FY12 budget.
- The cost of A-V (audio and visual) system setup at Town Meeting is the most significant budget item at \$36,000 (\$25,000 for 4 nights of Annual Town Meeting, and \$11,000 for 1 night of Special Town Meeting).

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 61,907	\$ 62,033	\$ 77,800	\$ 77,800
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 61,907	\$ 62,033	\$ 77,800	\$ 77,800

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 2013, and a one-night Special Town Meeting is budgeted, as this has become a routine occurrence in recent years.

This budget provides \$67,700 to cover the cost of holding the 2013 Annual Town Meeting (\$52,710) and a one-night Special Town Meeting (\$14,990). 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 \$10,100 (printing and editing).

Town Meeting Costs

Expense Items	Cost
Sound System Rental (5 nights)	\$36,000
Tellers (60 hrs/night)	2,700
Police & DPW Overtime	6,250
Postage (Warrant/Fin. Comm. Report)	4,500
Warrant Printing	5,500
Finance Comm. Report Printing	8,000
Other Printing	1,500
Misc. Expenses	3,250
Total	\$67,700

Town Report Cost

Expense Items	Cost
Printing: Annual Town Report	\$4,000
Town Budget, Bylaws, Zoning Bylaws	1,000
Editing Town Report	5,000
Misc. Expenses	100
Total	\$10,100

Unit Printing Costs of Principal Reports

	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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 11,620	\$ 14,814	\$ 8,950	\$ 8,950	\$ 8,950
Purchased Services	50,287	47,206	67,900	67,900	67,900
Supplies	-	-	700	700	700
Other Charges	-	-	250	250	250
Capital Outlay	-	-	-	-	-
Totals	\$ 61,907	\$ 62,020	\$ 77,800	\$ 77,800	\$ 77,800

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 77,800	100.00%	\$ 77,800	100.00%	0.00%
Totals	\$ 77,800	100.00%	\$ 77,800	100.00%	0.00%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -					

Personnel Services Summary					
		FY11 Budgeted		FY12 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	50 hrs.	2,000
5131	Police Overtime	85 hrs.	4,250	85 hrs.	4,250
	Total	0.14 FTEs	\$ 8,950	0.14 FTEs	\$ 8,950

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 a 1.0% decrease in operating cost over that of the FY12 budget.
- Included in the Planning Administration budget are funds to support the Historical Commission and the Historic Districts Commission.

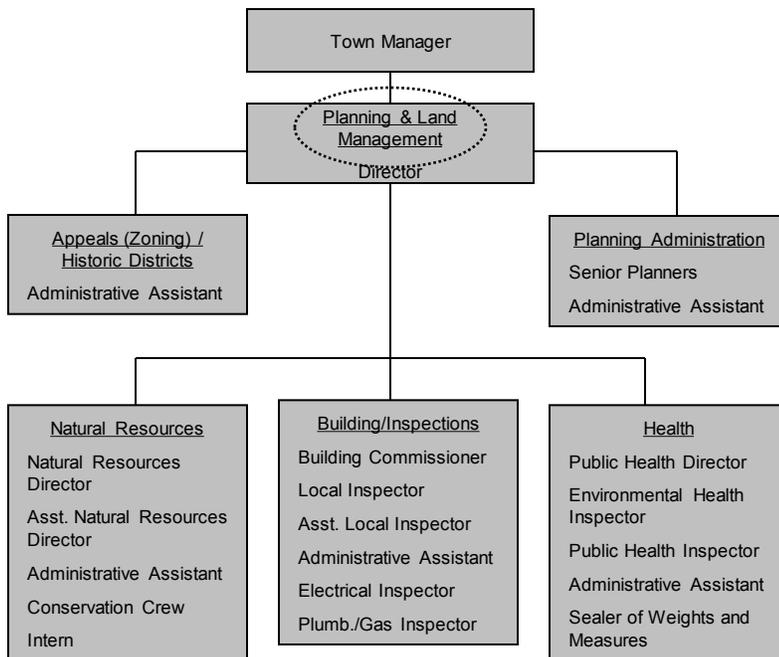
Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 283,096	\$ 234,458	\$ 246,954	\$ 244,286
Other Funds	\$ 46,649	\$ 48,034	\$ 67,988	\$ 67,442
Total Expenditures	\$ 329,745	\$ 282,492	\$ 314,942	\$ 311,728

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 the regulatory Town 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, Comprehensive Sustainable Energy Committee, Bruce Freeman Rail Trail Advisory Committee and Historical Commission, and is involved in affordable housing, traffic and transportation planning, economic development, historic resources protection, public facilities planning, and promulgating development regulations.



GENERAL GOVERNMENT: Planning Administration

Item 5A

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 260,290	\$ 260,738	\$ 294,777	\$ 295,423	\$ 295,423
Purchased Services	62,583	15,596	12,455	8,120	8,120
Supplies	3,355	2,104	3,400	3,300	3,300
Other Charges	3,518	3,823	4,310	4,885	4,885
Capital Outlay	-	231	-	-	-
Totals	\$ 329,745	\$ 282,492	\$ 314,942	\$ 311,728	\$ 311,728

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 246,954	78.41%	\$ 244,286	78.37%	-1.08%
Light Fund	8,930	2.84%	8,834	2.83%	-1.08%
Water Fund	35,709	11.34%	35,324	11.33%	-1.08%
Sewer Fund	5,955	1.89%	5,890	1.89%	-1.09%
Community Preserv. Fund	17,394	5.52%	17,394	5.58%	0.00%
Totals	\$ 314,942	100.00%	\$ 311,728	100.00%	-1.02%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
B-2	Zoning By-Law Recodification	\$ -	\$ -	\$ -	\$ -	\$ 47,500	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ 47,500	\$ -

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Dir. of Planning & Land Management	1.00	\$ 113,667	1.00	\$ 113,667
	Senior Planner	2.00	135,047	2.00	135,047
	Administrative Assistant	1.00	46,063	1.00	46,709
	Total	<u>4.00 FTEs</u>	<u>\$ 294,777</u>	<u>4.00 FTEs</u>	<u>\$ 295,423</u>

Program Implementation
<p>The FY13 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 and the Comprehensive Sustainable Energy Committee. The full-time staff includes the Director of Planning and Land Management, two Senior Planners and an Administrative Assistant. One of the Senior Planner positions is partially funded by the Community Preservation Fund, as permitted by statute.</p> <p>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); and to the West Concord Task Force as it completed its work with the Planning Board in 2011 to finalize design guidelines, zoning changes and recommendations of the West Concord Master Plan. A Senior Planner has been working with the Comprehensive Sustainable Energy Committee, providing a conduit for information between the committee members and Town Departments. Another Senior Planner has been working with the Regional House Services staff to promote affordable housing opportunities in Concord (including acquisition and renovation of a unit at the Emerson Annex and the resale of a house on Elm Brook Lane).</p> <p>The budget includes funding of \$2,700 for projects and support to the Historical Commission. This amount allows for some printing and professional technical support to the Commission as determined to be needed. The Historical Commission is seeking grant funding from the Community Preservation Committee and from the Massachusetts Historical Commission to begin the work of updating the baseline information contained in the Survey of Historical and Architectural Resources (with an initial focus on West Concord properties) which is used to update the demolition delay bylaw and as a guide for the Community Preservation Committee.</p> <p>After reviewing the grant application submitted by the Planning Division, the Community Preservation Committee has allocated funds for land acquisition for the four general purposes identified in the Community Preservation Act, albeit at a lesser amount than requested. There continues to be several significant parcels of land that are anticipated to become available for purchase over the next five years; which the various Town boards and committees have identified as important to the Town. Thus, establishing a land acquisition fund would allow the Town to be in a stronger position to acquire such parcels.</p>

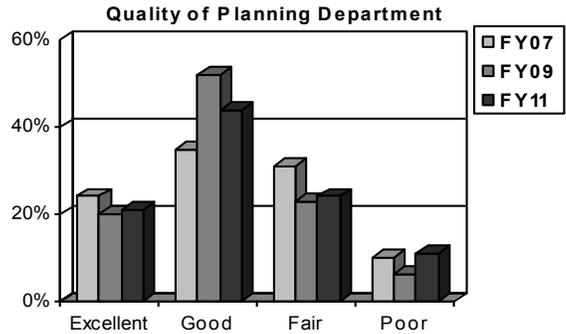
Planning Administration Programs

Program 1 – Planning Administration Operations:

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

Performance Measure 1: Are the Planning Department’s services of the highest quality?

How would you rate the overall quality of services provided by the Planning Dept.?	FY05	FY07	FY09	FY11
Excellent	N/A	24%	20%	21%
Good	N/A	35%	52%	44%
Fair	N/A	31%	23%	24%
Poor	N/A	10%	6%	11%



*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: The majority of respondents had a positive view of the quality of Town government. In the latest survey 65% of respondents felt that Planning Department services were of either good or excellent quality.

Performance Measure 2: Is the Town being developed according to resident priorities?

How would you rate your satisfaction with the way that Concord is being developed?	FY05	FY07	FY09	FY11
Very Satisfied	N/A	N/A	24%	25%
Somewhat Satisfied	N/A	N/A	56%	53%
Not Very Satisfied	N/A	N/A	17%	16%
Not At All Satisfied	N/A	N/A	4%	6%

*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: The majority of respondents leaned towards a positive view of the way that Concord is being developed. In the latest survey, which occurred in the Fall of 2010, 78% of respondents were at least “somewhat satisfied” with the way Concord is being developed.

Mission Statement:

The mission of the Board of Appeals is to conduct public hearings and meetings on matters relating to the Zoning Bylaws and Sign Bylaws, and to process related permits, appeals, and variances effectively, efficiently, and in compliance with state regulations.

Budget Highlights:

- This budget represents a 0.7% decrease in operating cost from that of the FY12 budget.
- The full-time Administrative Assistant position is responsible for the administrative work of the Board of Appeals and the Historic Districts Commission, in addition to providing assistance and support to the day-to-day operations of the Planning Division.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 44,933	\$ 45,934	\$ 52,749	\$ 52,389
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 44,933	\$ 45,934	\$ 52,749	\$ 52,389

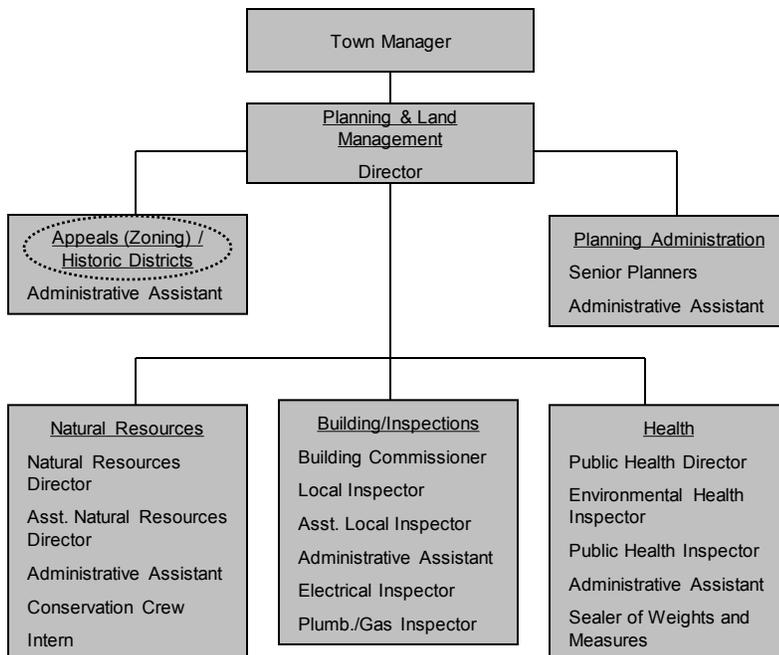
Description:

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 associated maps define the land uses for the Town, and are subject to acceptance by 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 and filing the Board's decisions.



GENERAL GOVERNMENT: Board of Appeals

Item 5B

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 44,495	\$ 45,163	\$ 51,219	\$ 51,219	\$ 51,219
Purchased Services	393	323	780	540	540
Supplies	-	355	600	530	530
Other Charges	44	94	150	100	100
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 44,933</u>	<u>\$ 45,934</u>	<u>\$ 52,749</u>	<u>\$ 52,389</u>	<u>\$ 52,389</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 52,749	100.00%	\$ 52,389	100.00%	-0.68%
Totals	<u>\$ 52,749</u>	100.00%	<u>\$ 52,389</u>	100.00%	-0.68%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Administrative Assistant	1.00	\$ 51,219	1.00	\$ 51,219
	Total	<u>1.00 FTEs</u>	<u>\$ 51,219</u>	<u>1.00 FTEs</u>	<u>\$ 51,219</u>

Program Implementation

The Board of Appeals is within the Department of Planning and Land Management (DPLM) at 141 Keyes Road, within the Planning Division, and is under the purview of the Director of Planning & 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; and preparing application packets for board members (including the agenda notes).

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 2011, during which it considered 47 applications. (Some of these applications included multiple activities; therefore, the activity totals below exceed the number of applications.) Two sign variances were granted. Forty-one special permits were granted. Two 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 denied by the Board. One application was withdrawn at the request of the Applicant.

ZONING BOARD OF APPEALS ACTIVITIES

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

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.

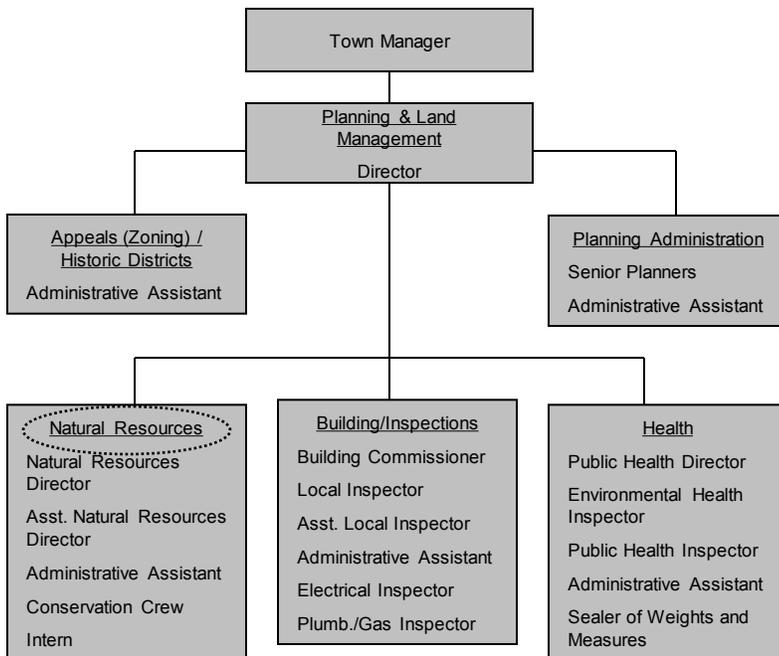
Budget Highlights:

- This budget represents no significant change in operating cost over that of the FY12 budget.
- This budget includes \$16,800 in funding for the Conservation Crew positions, and \$5,000 for an Intern to assist with preparation of the Open Space and Recreation Plan.
- This budget includes \$25,000 in capital expenditures for conservation restriction baseline documentation (\$20,000) and pond and stream management (\$5,000).

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 188,539	\$ 212,015	\$ 195,109	\$ 205,267
Other Funds	\$ 42,802	\$ 43,610	\$ 47,026	\$ 47,064
Total Expenditures	\$ 231,341	\$ 255,625	\$ 242,135	\$ 252,331

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, stewardship of 1,320 acres of Town conservation land, maintaining 13 agricultural leases on Town-owned lands, and support of 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, Warner's Pond Stewardship Committee, and Wildlife Passages Task Force.



GENERAL GOVERNMENT: Natural Resources

Item 5C

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 187,387	\$ 188,994	\$ 205,760	\$ 205,956	\$ 205,956
Purchased Services	5,273	15,201	10,750	10,700	10,700
Supplies	6,030	5,766	9,090	9,090	9,090
Other Charges	1,651	1,274	1,535	1,585	1,585
Capital Outlay	31,000	44,390	15,000	65,000	25,000
Totals	<u>\$ 231,341</u>	<u>\$ 255,625</u>	<u>\$ 242,135</u>	<u>\$ 292,331</u>	<u>\$ 252,331</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 195,109	80.58%	\$ 205,267	81.35%	5.21%
Light Fund	18,629	7.69%	18,644	7.39%	0.08%
Water Fund	22,715	9.38%	22,734	9.01%	0.08%
Sewer Fund	5,682	2.35%	5,686	2.25%	0.07%
Totals	<u>\$ 242,135</u>	100.00%	<u>\$ 252,331</u>	100.00%	4.21%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 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	\$ 10,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
	Totals	<u>\$ 15,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 30,000</u>	<u>\$ 5,000</u>	<u>\$ 25,000</u>

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Natural Resources Director	1.00	\$ 81,619	1.00	\$ 81,619
	Assistant Natural Resources Director	1.00	52,608	1.00	52,608
	Administrative Assistant	1.00	49,383	1.00	49,549
	Sub Total	<u>3.00 FTEs</u>	\$ 183,610	<u>3.00 FTEs</u>	\$ 183,776
5120	Conservation Crew (Seasonal)	1400 hrs.	16,800	1400 hrs.	16,800
	Intern	500 hrs.	5,000	500 hrs.	5,000
	Police OT	9 hrs.	350	10 hrs.	380
	Total	<u>3.91 FTEs</u>	\$ 205,760	<u>3.91 FTEs</u>	\$ 205,956

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 six 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, generating awareness of and support for Warner’s Pond, 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, and land management on 1,320 acres of conservation land (including White Pond Reservation) and 19 miles of trails, including mowing 84 acres of open land. Funding for an Intern is intended to assist the Division in continuing it’s work on Conservation Restrictions and 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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Public Hearings	23	23	22	23	24
Notices of Intent and ANRADs	49	52	45	46	54
Request for Determination of Applicability	16	12	16	15	12
Administrative Approvals	31	20	26	15	36
Amended Orders	3	9	4	6	4
Requests for Extension	3	10	5	6	2
Certificates of Compliance	28	23	23	26	32
Regulatory Appeals	5	3	3	2	0
Wetland Enforcement Actions/Violations	8	2	10	10	10
Emergency Certifications	2	3	4	2	4

In 2011, the NRC reviewed 54 Notices of Intent and Abbreviated Notices of Resource Area Determination, up eight from the previous year and the highest number in the past five years. RDAs, which are usually for smaller projects, was down three projects to 12 this year. Administrative approvals were more than double last year's number and this number was also the highest it's been in the past five years. Certificates of Compliance to close out projects were issued for 32 projects, again the highest number in the past five years. The NRC began working with 10 property owners to resolve new violations, closing out eight and working towards resolution on the remaining two identified late in the year.

No appeals were filed in 2011, and DEP upheld the NRC's decision on a denial for insufficient information submitted for parking lot improvements. Four Emergency Certifications were issued in 2011, two to address roadway flooding from beavers on Cambridge Turnpike and two to address culvert repairs on Route 117.

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 budget represents a 0.6% increase in operating cost from that of FY12.
- The Building Inspections Division issued 806 building permits in 2011. This is the largest number of building permits ever issued in Concord during any one year period.
- The overall value of 2011 construction was just over \$44 million. Of this total, \$34.7 million (79%) was residential construction with \$9.3 million in commercial work accounting for the remaining 21%.
- The Building Division collected \$554,211 in permit fees in 2011. If we discount the Long View Meadow project fee collected last year, this is an increase of \$44,759 in permit fees collected over last year (an 8.8% increase).

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 354,396	\$ 343,101	\$ 355,174	\$ 357,335
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 354,396	\$ 343,101	\$ 355,174	\$ 357,335

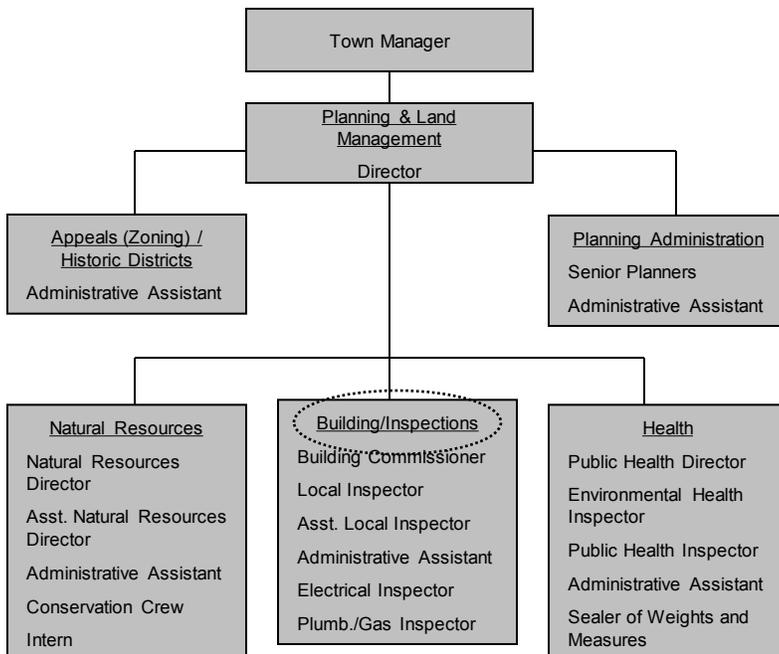
Description:

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 5D

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 321,028	\$ 329,598	\$ 342,076	\$ 342,892	\$ 342,892
Purchased Services	2,302	1,343	2,328	3,120	3,120
Supplies	3,566	4,404	3,272	3,655	3,655
Other Charges	7,339	7,693	7,498	7,668	7,668
Capital Outlay	20,162	64	-	-	-
Totals	<u>\$ 354,396</u>	<u>\$ 343,101</u>	<u>\$ 355,174</u>	<u>\$ 357,335</u>	<u>\$ 357,335</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 355,174	100.00%	\$ 357,335	100.00%	0.61%
Totals	<u>\$ 355,174</u>	100.00%	<u>\$ 357,335</u>	100.00%	0.61%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>					

GENERAL GOVERNMENT: Inspections

Item 5D

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Commissioner	1.00	\$ 97,288	1.00	\$ 97,288
	Local Inspector	1.00	73,378	1.00	73,414
	Assistant Local Inspector	1.00	54,907	1.00	54,954
	Administrative Assistant	1.00	55,581	1.00	56,314
	Sub Total	<u>4.00 FTEs</u>	\$ 281,154	<u>4.00 FTEs</u>	\$ 281,970
5115	Plumbing/Gas Inspector	980 hrs.	\$ 28,224	980 hrs.	\$ 28,224
	Electrical Inspector	980 hrs.	29,998	980 hrs.	29,998
5157	Car Allowance	N/A	2,700	N/A	2,700
	Total	<u>4.94 FTEs</u>	<u>\$ 342,076</u>	<u>4.94 FTEs</u>	<u>\$ 342,892</u>

Program Implementation

The major expenditure in the FY13 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 Long View Meadow project off Old Powder Mill Road continues and has resulted in an increase in the number of inspection hours required of all Inspections staff. Accordingly, the FY13 Personnel Services budget may need to be augmented.

Surprisingly, despite declines in the national and state housing markets, the overall level of building construction activity in Concord was up in calendar year 2011. We expect that 2012 will continue to reflect increased construction permitting.

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 commercial construction).

GENERAL GOVERNMENT: Inspections

Item 5D

Program 1 – Inspections Operations:

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

<u>Permits Issued</u>						
	2006	2007	2008	2009	2010	2011
New single family home	26	22	28	25	41	30
Multi-family attached units	9	7	5	6	353*	0
Additions and Alterations	674	618	595	537	644	686
Commercial	96	92	83	97	90	90
Total Building Permits	805	739	711	666	796	806
Electrical	790	761	716	643	642	745
Plumbing	524	468	462	435	424	470
Gas	358	344	315	326	320	340
Sign	45	34	44	50	30	41
Total (all permits)	2,522	2,346	2,248	2,120	2,212	2,428

*Included is the 350 unit Long View Meadow project.

<u>Value of Construction</u>						
	2006	2007	2008	2009	2010	2011
Value in Millions	\$94.7	\$66.5	\$64.4	\$40.6	\$90.0*	\$44.0

<u>Permit Fee Revenue (by Calendar Year)</u>						
	2006	2007	2008	2009	2010	2011
Revenue	\$1,056,554	\$781,693	\$506,070	\$486,410	\$955,212*	\$554,211

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 0.7% increase in operating cost over that of the FY12 budget due to an increase in personnel services costs.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 219,697	\$ 216,000	\$ 242,200	\$ 244,188
Other Funds	\$ 66,682	\$ 60,612	\$ 70,128	\$ 70,351
Total Expenditures	\$ 286,379	\$ 276,612	\$ 312,328	\$ 314,539

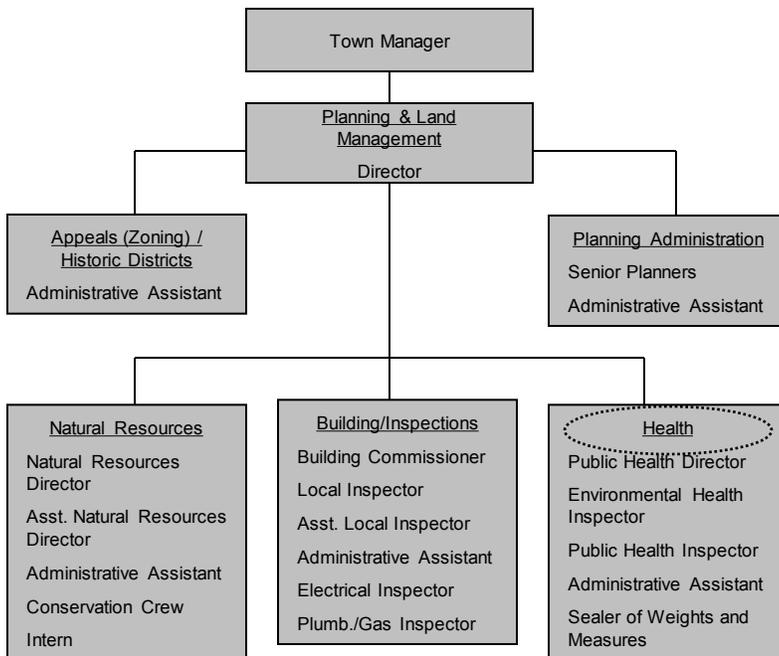
Description:

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.

A part-time Sealer of Weights and Measures tests gas pumps, retail scanners, and scales used for the buying and selling of goods.



Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 253,088	\$ 201,914	\$ 272,218	\$ 274,599	\$ 274,599
Purchased Services	26,941	35,329	30,500	38,950	31,450
Supplies	2,677	4,206	5,650	4,500	4,500
Other Charges	3,673	21,909	3,960	3,990	3,990
Capital Outlay	-	13,254	-	-	-
Totals	\$ 286,379	\$ 276,612	\$ 312,328	\$ 322,039	\$ 314,539

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 242,200	77.55%	\$ 244,188	77.63%	0.82%
Water Fund	23,084	7.39%	23,261	7.40%	0.77%
Sewer Fund	27,344	8.75%	27,390	8.71%	0.17%
Other Towns	19,700	6.31%	19,700	6.26%	0.00%
Totals	\$ 312,328	100.00%	\$ 314,539	100.00%	0.71%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Public Health Director	1.00	\$ 79,036	1.00	\$ 80,850
	Public Health Inspector	1.00	60,763	1.00	60,773
	Environmental Health Inspector	1.00	69,372	1.00	69,372
	Administrative Assistant	1.00	56,007	1.00	56,564
	Sub Total	<u>4.00 FTEs</u>	\$ 265,178	<u>4.00 FTEs</u>	\$ 267,559
5115	Sealer of Weights and Measures	220 hrs.	\$ 7,040	220 hrs.	\$ 7,040
	Total	<u>4.11 FTEs</u>	<u>\$ 272,218</u>	<u>4.11 FTEs</u>	<u>\$ 274,599</u>

Program Implementation
<p>The FY13 budget recommendation includes a 0% increase in non-personnel line items for the Health Division.</p> <p>The recommendation includes \$3,800 to purchase public health nursing services from Emerson Hospital Home Care for communicable disease investigations and seasonal flu clinics.</p> <p>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); Mosquitos positive for EEE were found adjacent to Concord in Summer 2011 and increased surveillance will be needed in summer 2012. Line items also include \$1,000 to support the water quality surveillance efforts of the Organization for the Assabet River.</p> <p>As in FY12, \$7,040 continues to be budgeted for services of the part-time Sealer of Weights and Measures to fund work hours for this important consumer protection program.</p>

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 2011, collecting \$119,751 in total fees.

<u>Permits and Licenses Issued</u>					
	2007	2008	2009	2010	2011
Food services/retail food	123	123	125	125	180
Tobacco sales	21	22	22	22	20
Permits to keep farm animals	48	48	51	64	68
Bathing beaches	3	3	3	3	3
Swimming pools	13	22*	22	21	21
Hazardous materials control permits	46	48	48	48	49
Recreational camp sites	14	10	10	13	13
Tanning facilities	2	2	2	2	1
Disposal works installers	112	110	109	103	71
Septage haulers	18	17	24	18	20
Rubbish haulers	11	13	0	13	12
Funeral directors	4	4	4	4	4
On-site sewage disposal permits	206	124	135	128	117
Building permit reviews	167	149	129	151	146
Drinking/irrigation well permits	16	17	7	14	29
Massage establishments	14	**	**	**	**
Massage Practitioners	58	**	**	**	**

*Licensing changed from per site to per pool in 2008

**Massage therapy is now licensed by the State

Under a regional service contract, the Health Division staff provided a total of 324 hours (or 4% of total staff hours) of staff support to the town of Lincoln resulting in \$19,182.80 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 221 Concord residents over 60. The Town sponsored a clinic for town employees where approximately 80 employees were vaccinated.

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 no significant change in operating cost over that of the FY12 budget.
- The Building Maintenance Custodian is a full-time staff position that is shared with the Police Department.
- The increase in proposed total expenditures is a result of funding the building maintenance account at \$10,000 in FY, up \$5,000 from in FY12.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 71,103	\$ 62,025	\$ 66,413	\$ 71,413
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 71,103	\$ 62,025	\$ 66,413	\$ 71,413

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 20th 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	
	FY10	FY11	FY12	FY13	FY11 Actual	
	Actual	Actual	Budgeted	Proposed	\$/ Sq.Ft.	Units/Sq.Ft.
Electricity	12,523	14,506	13,832	15,196	1.474	9.674
Natural Gas	7,153	7,163	7,240	6,900	0.728	0.897
Water	268	230	227	239	0.023	0.007
Sewer	433	460	515	541	0.047	0.007

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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 23,915	\$ 24,468	\$ 23,508	\$ 23,564	\$ 23,564
Purchased Services	33,903	33,075	33,805	33,749	33,749
Supplies	5,784	3,509	4,100	4,100	4,100
Other Charges	-	-	-	-	-
Capital Outlay	7,500	972	5,000	40,000	10,000
Totals	\$ 71,103	\$ 62,025	\$ 66,413	\$ 101,413	\$ 71,413

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 66,413	100.00%	\$ 71,413	100.00%	7.53%
Totals	\$ 66,413	100.00%	\$ 71,413	100.00%	7.53%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
B-1	Building Improvements	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
B-7	Slate Roof	-	-	50,000	-	-	-
	Totals	\$ 5,000	\$ 10,000	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	0.50	\$ 23,508	0.50	\$ 23,564
	Total	0.50 FTEs	\$ 23,508	0.50 FTEs	\$ 23,564

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 no change in operating cost from that of the FY12 budget.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 2,741	\$ 2,564	\$ 3,100	\$ 3,100
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,741	\$ 2,564	\$ 3,100	\$ 3,100

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 30th 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 2011, the Finance Committee met 23 times:

- 15 regular 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.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	2,100	2,253	2,385	2,385	2,385
Supplies	250	-	250	250	250
Other Charges	391	311	465	465	465
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 2,741</u>	<u>\$ 2,564</u>	<u>\$ 3,100</u>	<u>\$ 3,100</u>	<u>\$ 3,100</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,100	100.00%	\$ 3,100	100.00%	0.00%
Totals	<u>\$ 3,100</u>	100.00%	<u>\$ 3,100</u>	100.00%	0.00%

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 3.7% decrease in operating cost from that of the FY12 budget.
- The decrease of \$15,929 from FY12 to FY13 in Personnel Services is a result of hiring new Finance Administration employees at a lower salary than the amount budgeted for the previous employees who have worked for the Town for many years.
- The Finance Administration Division is currently fully staffed with the hiring of an Assistant Treasurer. This position was vacant for most of FY11 and this resulted in Personnel Services savings.
- Prior to FY11, this account paid for rental space at 30 Monument Square for the Assessor Division, which relocated to a newly renovated building at 24 Court Lane in the Spring of 2010.

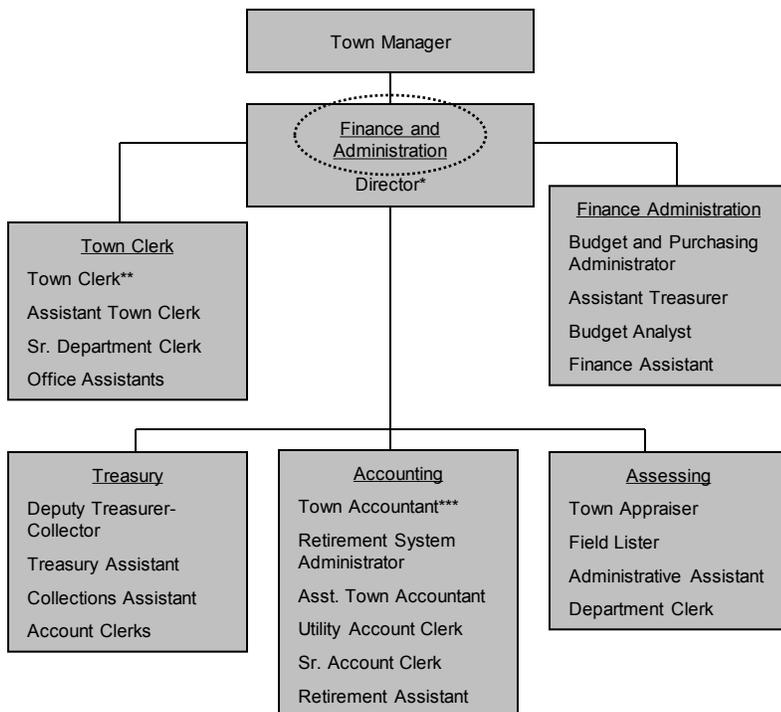
Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 257,158	\$ 219,832	\$ 253,719	\$ 244,169
Other Funds	\$ 167,134	\$ 155,995	\$ 166,580	\$ 160,201
Total Expenditures	\$ 424,292	\$ 375,827	\$ 420,299	\$ 404,370

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.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 325,627	\$ 329,093	\$ 409,919	\$ 393,990	\$ 393,990
Purchased Services	74,139	17,766	2,430	10,930	1,930
Supplies	767	1,223	1,450	1,950	1,950
Other Charges	3,680	2,189	6,500	6,500	6,500
Capital Outlay	20,080	25,554	-	-	-
Totals	\$ 424,292	\$ 375,827	\$ 420,299	\$ 413,370	\$ 404,370

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 253,719	60.37%	\$ 244,169	60.38%	-3.76%
Light Fund	41,643	9.91%	40,049	9.90%	-3.83%
Water Fund	66,626	15.85%	64,077	15.85%	-3.83%
Sewer Fund	16,659	3.96%	16,021	3.96%	-3.83%
Solid Waste Fund	8,331	1.98%	8,011	1.98%	-3.84%
Swim and Fitness Fund	8,331	1.98%	8,011	1.98%	-3.84%
Parking Meter Fund	16,659	3.96%	16,021	3.96%	-3.83%
Town Trust Fund	8,331	1.98%	8,011	1.98%	-3.84%
Totals	\$ 420,299	100.00%	\$ 404,370	100.00%	-3.79%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Finance Director	1.00	\$ 139,395	1.00	\$ 139,395
	Budget and Purchasing Administrator	1.00	80,042	1.00	80,292
	Assistant Treasurer	1.00	67,268	1.00	63,000
	Budget Analyst	1.00	56,653	1.00	50,400
	Finance Assistant	1.00	62,661	1.00	57,003
	Sub Total	<u>5.00 FTEs</u>	\$ 406,019	<u>5.00 FTEs</u>	\$ 390,090
5157	Car Allowance	N/A	\$ 3,900	N/A	\$ 3,900
	Total	<u>5.00 FTEs</u>	<u>\$ 409,919</u>	<u>5.00 FTEs</u>	<u>\$ 393,990</u>

Program Implementation

- The proposed FY13 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.
- 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 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.
- Personnel Services cost are budgeted to decrease from FY12 to FY13 as a result of the hiring of new employees to fill the Assistant Treasurer, Budget Analyst, and Finance Assistant position. Previous employees, though years of service to the Town, had higher salaries than the new employees who replaced them.
- 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. The Other Charges and Expenses category funds membership dues, conference registrations, and travel expenditures.
- Prior to FY11, the Assessing Division rented office space at 30 Monument Square and this rental cost was carried in the Finance Administration Division budget. During the Spring of 2010, the Assessing Division moved to a newly renovated office at 24 Court Lane, adjacent to the Sleepy Hollow Cemetery. Accordingly, there is a decrease of approximately \$30,000 in the budget from FY10 to FY11.

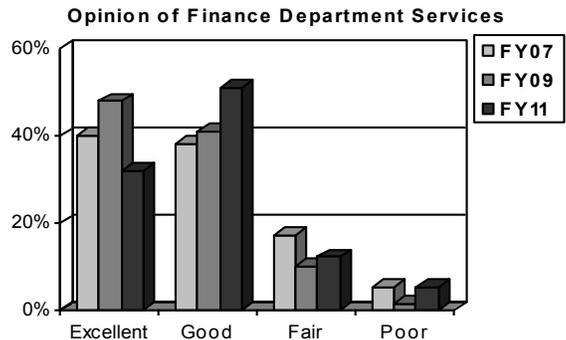
Finance Administration Programs

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 satisfied are citizens with the Finance Administration’s (Town House) operations?

How would you rate the quality of services provided by the Finance Department?	FY05	FY07	FY09	FY11
Excellent	N/A	40%	48%	32%
Good	N/A	38%	41%	51%
Fair	N/A	17%	10%	12%
Poor	N/A	5%	1%	5%



*Source: September 2006, November 2008 and November 2010 telephone surveys.

Discussion: The majority of respondents had a positive view of the quality of Finance Department services, which includes the services of the Town Clerk, Tax Collector, and Town Assessor. Nearly 90% of respondents felt that the Finance Department provides services of either good or excellent quality.

A change in methodology means that the FY07 and FY09 results are not strictly comparable.

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.

Payroll Processing	2005	2006	2007	2008	2009	2010	2011
Number of Payroll Checks Processed	9,916	10,798	11,248	11,520	11,298	11,227	10,899
Number of W-2 Forms Processed	549	644	655	652	616	615	595

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

Procurement Processing	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Number of Purchase Orders Processed	629	664	632	639	793	692	621
Number of Bids Processed	19	24	30	24	15	15	25
Number of RFPs Processed	13	16	23	9	9	18	16

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 1.3% increase in operating cost from that of the FY12 budget.
- Banking fees are budgeted to increase by \$365.

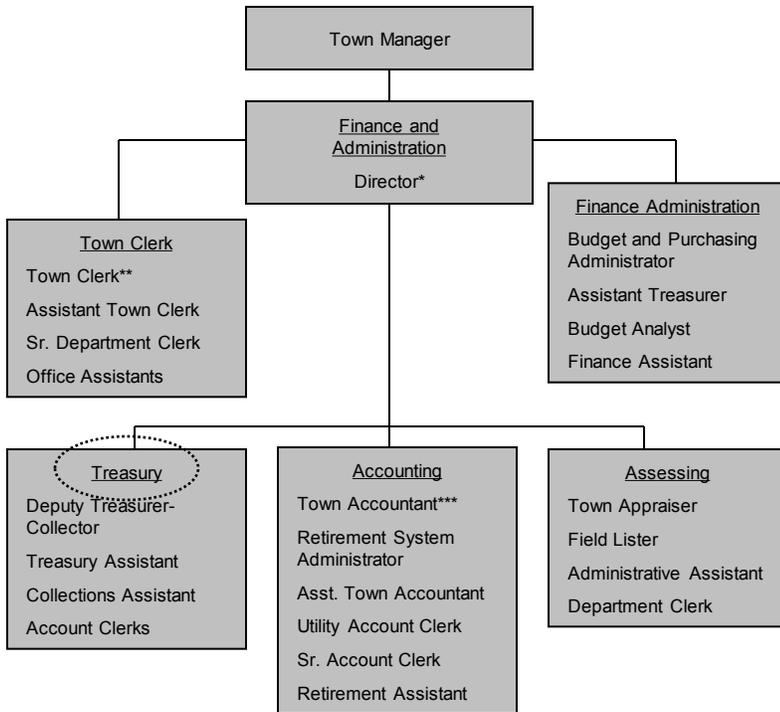
Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 242,404	\$ 245,797	\$ 250,066	\$ 252,888
Other Funds	\$ 183,211	\$ 190,112	\$ 194,417	\$ 197,364
Total Expenditures	\$ 425,615	\$ 435,909	\$ 444,483	\$ 450,252

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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 259,808	\$ 266,124	\$ 271,974	\$ 276,287	\$ 276,287
Purchased Services	158,711	164,393	163,954	169,845	164,210
Supplies	3,893	3,037	5,000	6,300	6,300
Other Charges	3,203	2,355	3,555	3,455	3,455
Capital Outlay	-	-	-	-	-
Totals	\$ 425,615	\$ 435,909	\$ 444,483	\$ 455,887	\$ 450,252

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 250,066	56.26%	\$ 252,888	56.17%	1.13%
Light Fund	53,240	11.98%	53,841	11.96%	1.13%
Water Fund	48,041	10.81%	48,764	10.83%	1.50%
Sewer Fund	11,869	2.67%	12,049	2.68%	1.52%
Solid Waste Disp. Fund	27,088	6.09%	27,569	6.12%	1.78%
Swim and Fitness Center	16,930	3.81%	17,231	3.83%	1.78%
Parking Meter Fund	27,088	6.09%	27,569	6.12%	1.78%
Town Trust Fund	3,387	0.76%	3,447	0.77%	1.77%
Retirement System	6,774	1.52%	6,894	1.53%	1.77%
Totals	\$ 444,483	100.00%	\$ 450,252	100.00%	1.30%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Deputy Treasurer-Collector	1.00	\$ 88,374	1.00	\$ 88,406
	Collections Assistant	1.00	47,646	1.00	48,150
	Treasury Assistant	1.00	52,104	1.00	53,077
	Senior Account Clerk	2.00	83,850	2.00	86,654
Total		<u>5.00 FTEs</u>	<u>\$ 271,974</u>	<u>5.00 FTEs</u>	<u>\$ 276,287</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, \$78,865, 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 \$49,000, covers mailing costs of all Town departments and will not increase in FY13, despite 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.

Demand For Online Bill-Paying

How important is it for you to be able to pay bills online?	FY05	FY07	FY09	FY11
Very Important	N/A	N/A	30%	26%
Somewhat Important	N/A	N/A	20%	26%
Not Very Important	N/A	N/A	20%	19%
Not At All Important	N/A	N/A	30%	29%

*Source: November 2008 and November 2010 telephone surveys.

Discussion: The ability to pay bills online is at least somewhat important to 52% of respondents.

Importance Level	FY09 (%)	FY11 (%)
Very Important	30%	26%
Somewhat Important	20%	26%
Not Very Important	20%	19%
Not At All Important	30%	29%

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 FY11 billing and collection activities engaged in were:

Collections and Billing Summary			
Activity	Volume of Activity in FY11	Billing Responsibilities	Collection Responsibilities
Parking violations	11,000		X
Subscriptions for curbside refuse and recycling	6,800	X	X
Motor vehicle excise bills	18,500	X	X
Property tax bills	26,800	X	X
Water bills	33,500		X
Electricity bills	48,500		X

Performance Measure 2: Cash Management

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

Cash Management Summary					
	FY07	FY08	FY09	FY10	FY11
General Fund Earnings (in thousands)	\$1,323	\$1,242	\$791	\$201	\$252
Annual Yield	5.18%	4.27%	2.27%	0.65%	0.38%

Performance Measure 3: Tax Collection

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

Tax Collection Summary					
	FY07	FY08	FY09	FY10	FY11
% of the fiscal year’s property tax levy remaining unpaid as of June 30 th of that year.	0.76%	0.67%	0.70%	0.90%	0.89%

FY11 was the 16th 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 2.5% increase in operating cost from that of the FY12 budget.
- The Assistant Town Accountant's hours have been increased from 20 hours per week to 25 hours per week.

Expenditure Summary

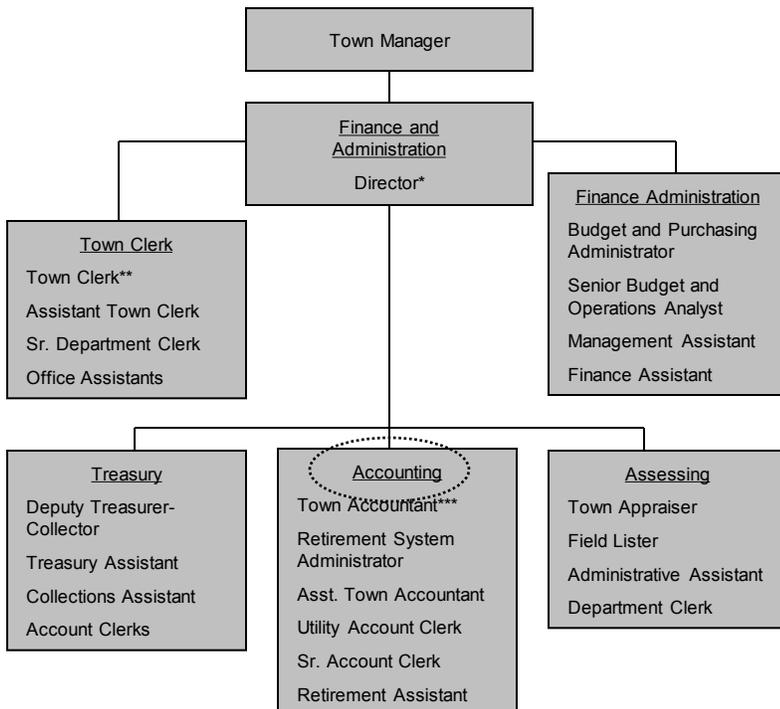
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 110,669	\$ 122,865	\$ 127,389	\$ 133,514
Other Funds	\$ 129,904	\$ 129,211	\$ 222,950	\$ 225,750
Total Expenditures	\$ 240,573	\$ 252,076	\$ 350,339	\$ 359,264

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.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 173,286	\$ 199,640	\$ 293,454	\$ 302,379	\$ 302,379
Purchased Services	3,614	354	2,200	2,200	2,200
Supplies	538	1,207	2,285	2,285	2,285
Other Charges	1,135	1,745	2,400	2,400	2,400
Capital Outlay	15,000	2,130	-	-	-
Audit	47,000	47,000	50,000	50,000	50,000
Totals	\$ 240,573	\$ 252,076	\$ 350,339	\$ 359,264	\$ 359,264

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 127,389	36.36%	\$ 133,514	37.16%	4.81%
Light Fund	49,169	14.03%	50,273	13.99%	2.25%
Water Fund	51,491	14.70%	52,531	14.62%	2.02%
Sewer Fund	17,299	4.94%	17,541	4.88%	1.40%
Solid Waste Disp. Fund	3,830	1.09%	3,976	1.11%	3.81%
Swin Fund	9,400	2.68%	9,431	2.63%	0.33%
Retirement System	91,761	26.19%	91,998	25.61%	0.26%
Totals	\$ 350,339	100.00%	\$ 359,264	100.00%	2.55%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Accountant	1.00	\$ 82,347	1.00	\$ 82,347
	Retirement System Administrator	1.00	63,297	1.00	63,388
	Assistant Town Accountant	0.50	29,251	0.63	36,563
	Utility Account Clerk	1.00	44,361	1.00	45,122
	Senior Account Clerk	1.00	48,734	1.00	49,349
	Retirement Assistant	0.50	25,464	0.50	25,610
	Total	<u>5.00 FTEs</u>	<u>\$ 293,454</u>	<u>5.13 FTEs</u>	<u>\$ 302,379</u>

Program Implementation
<ul style="list-style-type: none"> •The majority of the Accounting Division’s budget is for personnel services. •The staffing of the Accounting Division includes the Town Accountant, a part-time (25-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. •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%). •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.

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 8,157 checks in FY11.

Performance Measure 2: Warrant Production

The Accounting Division produced 55 Warrants on schedule in FY11.

Performance Measure 3: Report Production

The Accounting Division produced and submitted a Recap Sheet, Schedule A, and Free Cash Certification on schedule in FY11.

Performance Measure 4: Utility Billing

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

Water and Sewer Bills – 33,585

Electric Bills - 43,137

Additionally, the Accounting Division issued 5,764 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 0.5% decrease in operating cost from that of the FY12 budget.
- The largest item (\$80,000) 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

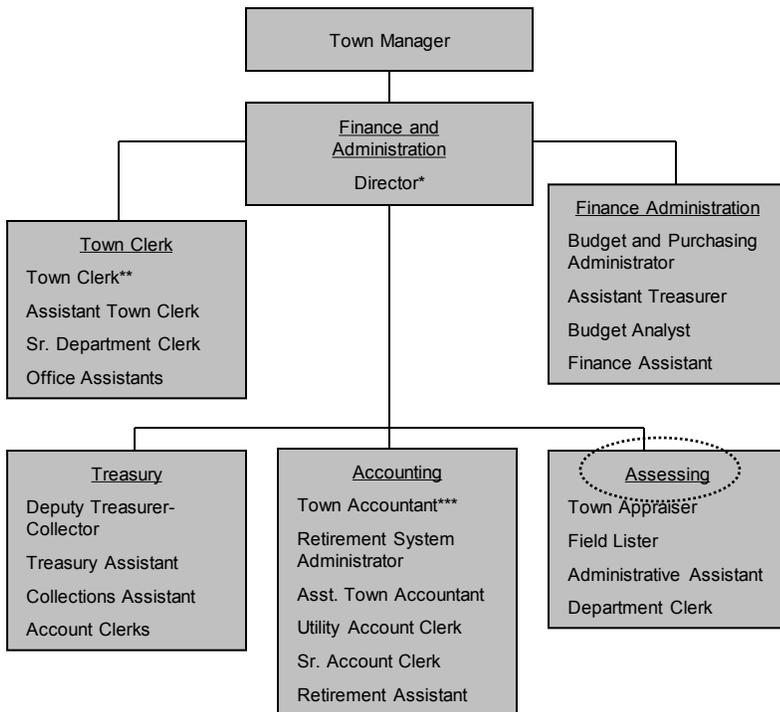
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 379,985	\$ 358,860	\$ 379,682	\$ 377,697
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 379,985	\$ 358,860	\$ 379,682	\$ 377,697

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.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 231,160	\$ 241,682	\$ 248,527	\$ 250,542	\$ 250,542
Purchased Services	136,655	108,258	119,415	119,415	115,415
Supplies	4,381	3,091	2,925	2,925	2,925
Other Charges	7,009	5,830	8,815	8,815	8,815
Capital Outlay	780	-	-	-	-
Totals	\$ 379,985	\$ 358,860	\$ 379,682	\$ 381,697	\$ 377,697

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 379,682	100.00%	\$ 377,697	100.00%	-0.52%
Totals	\$ 379,682	100.00%	\$ 377,697	100.00%	-0.52%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

FINANCE & ADMINISTRATION: Assessors

Item 8D

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Appraiser	1.00	\$ 88,983	1.00	\$ 89,250
	Field Lister	1.00	53,959	1.00	53,959
	Senior Administrative Assistant	1.00	52,719	1.00	53,930
	Department Clerk	1.00	41,766	1.00	42,303
	Sub Total	<u>4.00 FTEs</u>	\$ 237,427	<u>4.00 FTEs</u>	\$ 239,442
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>	\$ 248,527	<u>4.14 FTEs</u>	\$ 250,542

Program Implementation

- The Assessors Division is staffed by a Town Assessor, a Field Lister, a Senior Administrative Assistant, and a Department Clerk (\$250,542).
- Correct property values are dependent on accurate data. State statute requires that all property must be inspected no less frequently than every nine 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 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 the first half of FY07. Some commercial and tax-exempt segments were completed in FY08 and FY09. A full measure and list of Personal Property was completed in the summer of 2008. During the first half of calendar 2009, a full measure and list of approximately 44% of single family residences took place. Another 32% is scheduled for completion in FY11 and FY12 of which about half has been completed.
- FY12 was our re-certification year, which requires a full sales analysis and adjustments to values, the same as in the previous three interim years of FY09, FY10 and FY11. However during the re-certification year many more reports are required as well as an on-site analysis of the data and records are required 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 FY12 was completed on November 14, 2011.
- Purchased Services include field inspections, data collection, valuation and consulting services (\$80,000), Appraisal Services for (\$22,500) computer software(\$9,000), telephone (\$1,200), postage (\$1,000) which is a reduction of \$4,000 from last year, printing (\$300), telephone and office equipment maintenance (\$915) and advertising (\$500).
- 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. Also included in this category are recording fee (\$1,000) for recording of liens for Chapter land and Tax Deferrals.

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.

Performance Measure 1: Real and Personal Property

Property Inspections	FY07	FY08	FY09	FY10	FY11
Total # Visits	1,488	1,366	3,816	1,406	4,789
Full Measure and List	670	678	2,380	1,105	648
	FY07 included the 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

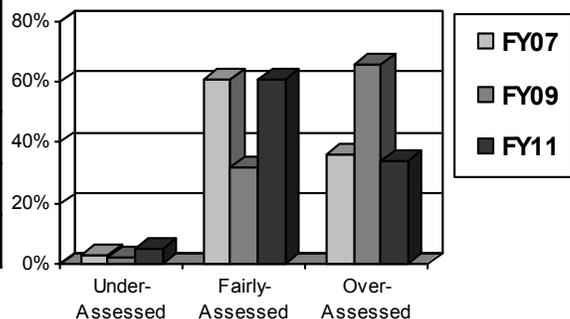
* FY06 through FY 2010 are communication company cases.

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

Performance Measure 2: Do you believe your property is over-assessed, under-assessed, or fairly-assessed?

How do you feel about the assessment of your property?	FY05	FY07	FY09	FY11
Under-Assessed	N/A	3%	2%	5%
Fairly-Assessed	N/A	61%	32%	61%
Over-Assessed	N/A	36%	66%	34%

Opinion of Property Value Assessments



*Source: September 2006, November 2008, and November 2010 telephone surveys.

Discussion: The significant change in opinion may be a reflection of current market conditions and the fact that assessments lag the market by almost a year.

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 0.5% increase in operating cost from that of the FY12 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 (1.4% of Town Clerk’s budget) reflects these activities.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 194,048	\$ 199,091	\$ 209,724	\$ 210,800
Other Funds	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Total Expenditures	\$ 194,048	\$ 202,091	\$ 212,724	\$ 213,800

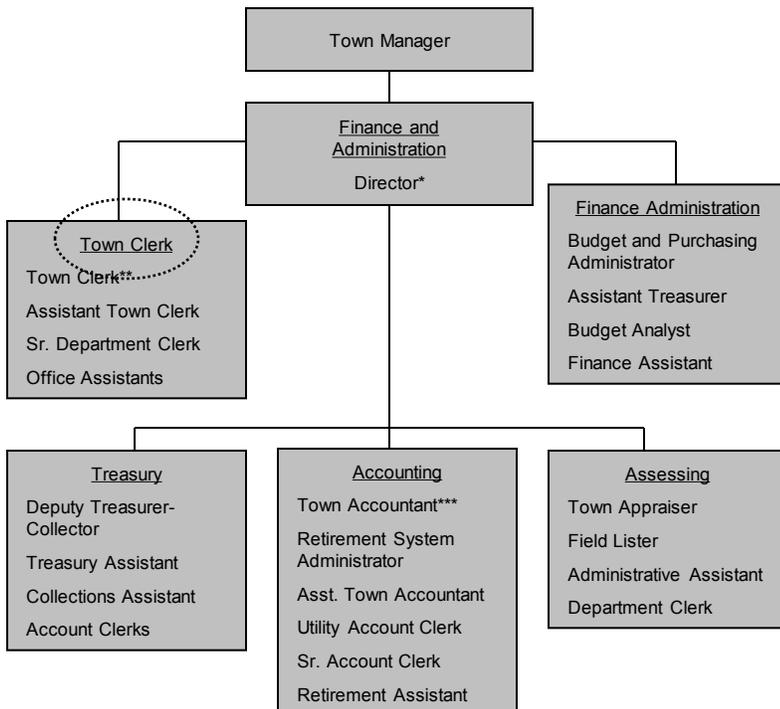
Description:

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.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 185,618	\$ 191,826	\$ 204,751	\$ 205,508	\$ 205,508
Purchased Services	1,570	3,771	1,350	2,300	2,300
Supplies	4,053	2,131	3,550	2,450	2,450
Other Charges	2,748	4,363	3,073	3,542	3,542
Capital Outlay	59	-	-	-	-
Totals	\$ 194,048	\$ 202,091	\$ 212,724	\$ 213,800	\$ 213,800

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 209,724	98.59%	\$ 210,800	98.60%	0.51%
Cemetery Fund	3,000	1.41%	3,000	1.40%	0.00%
Totals	\$ 212,724	100.00%	\$ 213,800	100.00%	0.51%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Clerk	1.00	\$ 91,618	1.00	\$ 91,618
	Assistant Town Clerk	1.00	52,933	1.00	53,808
	Senior Department Clerk	1.00	43,102	1.00	43,326
	Sub Total	<u>3.00 FTEs</u>	\$ 187,653	<u>3.00 FTEs</u>	\$ 188,752
5157	Office Assistant	907 hrs.	\$ 14,429	907 hrs.	\$ 14,429
5120	Professional Project Specialist	0 hrs.	-	0 hrs.	-
5130	Overtime (special elections)	75 hrs.	2,669	66 hrs.	2,327
	Total	<u>3.43 FTEs</u>	<u>\$ 204,751</u>	<u>3.43 FTEs</u>	<u>\$ 205,508</u>

Program Implementation
<ul style="list-style-type: none"> •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). •The following is included under Purchased Services: telephones, office equipment maintenance, postage, and book binding supplies for our in-house book-binding machine. • The following is included under Supplies: office supplies, envelopes, printer toner, and dog licensing supplies. • 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.

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	2008	2009	2010	2011
Births Registered (Concord residents)	1,186 (98)	1,191(115)	1,183 (100)	1,202 (96)
Deaths Registered (Concord residents)	399 (147)	374 (123)	384 (157)	360 (156)
Marriages Registered (Concord residents)	58 (22)	76 (29)	84 (32)	80 (33)
Marriage Intentions Filed	59	82	83	82
Certified Copies of Vital Records Issued	6,643	6,188	6,423	5,965
Fishing & Hunting Licenses Issued	263	244	246	212
Dog Licenses Issued	1,865	1,893	1,905	1,924
Burial Permits Issued	378	354	360	346
Business Certificates Recorded	123	147	149	98
Cemetery Deeds Prepared & Recorded	35	40	56	54
Public Meetings Posted	922	925	1,029	863
Raffle Permits Issued	16	17	12	13
Passport Applications Processed	179	185	191	64
Affidavits & Corrections Prepared & Recorded	49	63	40	44
Net Receipts to General Fund	\$111,445	\$117,007	\$122,965	\$111,030

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 30.7% in operating cost over the FY12 budget.
- After conducting a comprehensive review of Information Technology operations in FY11, the Town substantially restructured the IT Division to improve operating stability, end-user support, and strategic alignment.
- The new organization is now led by the Chief Information Officer who reports to the Town Manager and is a member of the Senior Management Team.
- In FY13, with the implementation of the Smart Grid, the IT Division’s support for CMLP is expected to increase.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 348,352	\$ 325,723	\$ 408,655	\$ 503,986
Other Funds	\$ 28,739	\$ 32,552	\$ 40,317	\$ 58,668
Total Expenditures	\$ 377,091	\$ 358,275	\$ 448,972	\$ 562,654

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. The increase in the budget for this category results primarily from the software maintenance cost of a new financial services 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. In terms of funding for staff, the salary for the Chief Information Officer (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; the IS Assistant 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. 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 FY13

Expense Category	Cost	Detail
Financial Systems Operations	\$83,500	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	\$306,154	Includes staffing costs, internet access, consulting, and training.
Technology Fund	\$160,000	Includes the costs associated with hardware and software upgrades and replacements.

INFORMATION TECHNOLOGY

Item 9

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Financial Operations	\$ 65,127	\$ 59,044	\$ 82,530	\$ 83,500	\$ 83,500
Photo Copiers	11,706	11,895	13,000	13,000	13,000
IT Operations					
Personnel Services	\$ 85,682	\$ 40,544	\$ 161,257	\$ 150,669	\$ 150,669
Purchased Services	65,777	80,436	48,535	182,835	152,835
Supplies	45	14,869	550	550	550
Other Charges	15	-	2,100	2,100	2,100
Capital Outlay	120,000	151,488	141,000	174,500	160,000
IT Operations Subtotal	271,518	287,337	353,442	510,654	466,154
Totals	\$ 348,351	\$ 358,276	\$ 448,972	\$ 607,154	\$ 562,654

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 408,655	91.02%	\$ 503,986	89.57%	23.33%
Light Fund	32,252	7.18%	51,134	9.09%	58.55%
Water Fund	6,451	1.44%	6,027	1.07%	-6.57%
Sewer Fund	1,614	0.36%	1,507	0.27%	-6.63%
Totals	\$ 448,972	100.00%	\$ 562,654	100.00%	25.32%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
C-1	Town-Wide Technology Fund	141,000	160,000	160,000	175,000	190,000	200,000
C-2	Voice-Over Internet	-	-	75,000	-	-	-
	Totals	\$ 141,000	\$ 160,000	\$ 235,000	\$ 175,000	\$ 190,000	\$ 200,000

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Chief Information Officer	1.00	\$ 103,110	1.00	\$ 105,000
	Information Systems Assistant	1.00	58,147	1.00	45,669
	Total	2.00 FTEs	\$ 161,257	2.00 FTEs	\$ 150,669

Description of Information Technology Infrastructure

The Town's Information Technology infrastructure includes approximately 30 servers, 300 workstation 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. Automated maintenance and the ability to remotely support the workstations are examples of improvements in infrastructure support accomplished within the past year.

During FY12 and into FY13 certain legacy systems are being retired or upgraded to current technology. The server infrastructure is becoming more virtualized. This has a long term positive impact on the outlook for capital and operating costs in the data center. Significant portions of the workstation fleet are beyond their useful life. A systematic workstation refresh program is in place with a target to achieve an approximately 6-year refresh cycle. Data network improvements are being made in preparation for the planned next phase of voice over IP implementation which is on the 5-year capital plan.

Program Implementation

The FY13 Information Technology budget for Information Systems Operations has significant changes from prior years. Additional resources are provided in the area of staffing and professional services. These changes recognize the increasing dependence that all Town departments have on IT to perform their functions.

- The Chief Information Officer (CIO) position, created in FY11, is now a member of the Senior Management team. Previously, the IT Director reported to the Assistant Town Manager. The CIO manages an IS Assistant, the outsourced IT services vendors, and the telecommunications staff at the Light Plant. In addition to the IT operations and planning activities performed by the IT Director, the CIO also has Information Technology policy and strategy responsibilities.
- The IS Assistant continues to perform direct IT support as in the past but is now more focused on coordinating and administering service providers, vendors and suppliers. The IS Assistant position which had been vacant for much of FY11 and FY12 is anticipated to be filled by FY13.
- In 2011, the Town started to use 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 are expected to continue into FY13, although the scope will change as the Town's IT staff is restructured and rebuilt. 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 FY13 budget for professional services also includes other suppliers for particular application systems. Establishing an optimal balance between professional services and internal staff resources is a major objective of the CIO's strategic focus.
- Capital initiatives planned for FY13 include 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 in FY12, the major applications systems for the Town are being classified by criticality, data sensitivity, and performance requirements. Backup and recovery procedures are being revised and appropriate testing is being performed to ensure that services objectives can be achieved.

By the end of FY12, it is expected that a scheduled test of the recovery procedure for all critical system systems will have been performed and action plans will be in place to address any deficiencies discovered in the testing.

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

In 2011, with the implementation of an off-site help desk, the IT department can now track and report on problems and incidents. Over 1600 tickets were generated in this first year of service. Tickets include automated incident reporting as well as telephone and e-mail service requests. Time to resolution, closure within service level objective, and problem severity baseline data is becoming available.

Performance Measurement 3: Is the Town's Information Technology current with new technology?

Approximately one third of the technology fund is expected to be expended on computer workstation upgrades. With an inventory of over 300 workstation devices, a refresh rate of approximately one system per week is required to achieve the six year replacement cycle target. In calendar 2011, 30 systems have been upgraded. This is slightly below the target and represents delays during the transition in IT Leadership structure. Sufficient funding is available to address this shortfall and maintain the program. By the end of FY12, it is anticipated that workstation refresh rate will be on target.

Other Technology investments in server storage, network switches and multi-function printers have been made to improve manageability, availability, and address operating costs. The increase in the technology fund for FY13 recognizes that some backlog in these areas has built up and needs to be addressed.

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 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 4.2% decrease in operating cost from that of the FY12 budget. This is largely associated with being able to contain most facility-related costs – including energy consumption - while eliminating one cost area related to the purchase of online legal updates which were associated with maintaining the law book library housed in the Selectmen's Room.
- Energy costs for the Town House and new Assessor's Office (located at 24 Court Lane) are expected to be reasonable due to ongoing and new energy conservation initiatives undertaken at both locations.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 94,301	\$ 101,921	\$ 105,412	\$ 101,023
Other Funds	\$ 14,934	\$ 23,299	\$ 23,858	\$ 22,762
Total Expenditures	\$ 109,235	\$ 125,220	\$ 129,270	\$ 123,785

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 162nd year of operation.

Utility Performance Information

Utility	Cost				Efficiency	
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed	FY11 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 14,503	\$ 14,298	\$ 18,395	\$ 19,028	0.964	6.332
Natural Gas	10,663	9,489	8,938	8,491	0.639	0.406
Water	765	471	913	887	0.032	0.016
Sewer	1,480	745	1,785	1,671	0.050	0.016

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).

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 43,022	\$ 47,578	\$ 51,940	\$ 51,959	\$ 51,959
Purchased Services	34,096	46,213	40,430	40,096	40,096
Supplies	7,054	5,188	12,100	7,750	7,750
24 Court Lane Facility	113	-	14,800	13,980	13,980
Capital Outlay	24,950	21,864	10,000	15,000	10,000
Totals	\$ 109,235	\$ 120,843	\$ 129,270	\$ 128,785	\$ 123,785

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 105,412	81.54%	\$ 101,023	81.61%	-4.16%
Light Fund	5,964	4.61%	5,690	4.60%	-4.59%
Water Fund	7,157	5.54%	6,828	5.52%	-4.60%
Sewer Fund	3,579	2.77%	3,415	2.76%	-4.58%
Solid Waste Disposal Fund	1,194	0.92%	1,139	0.92%	-4.61%
Retirement	5,964	4.61%	5,690	4.60%	N/A
Totals	\$ 129,270	100.00%	\$ 123,785	100.00%	-4.24%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
A-3	Building Improvements	10,000	10,000	15,000	15,000	15,000	15,000
	Totals	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 43,163	1.00	\$ 43,180
	Sub Total	<u>1.00 FTEs</u>	43,163	<u>1.00 FTEs</u>	43,180
	Overtime	283 hrs.	8,777	283 hrs.	8,779
	Total	<u>1.00 FTEs</u>	<u>\$ 51,940</u>	<u>1.00 FTEs</u>	<u>\$ 51,959</u>

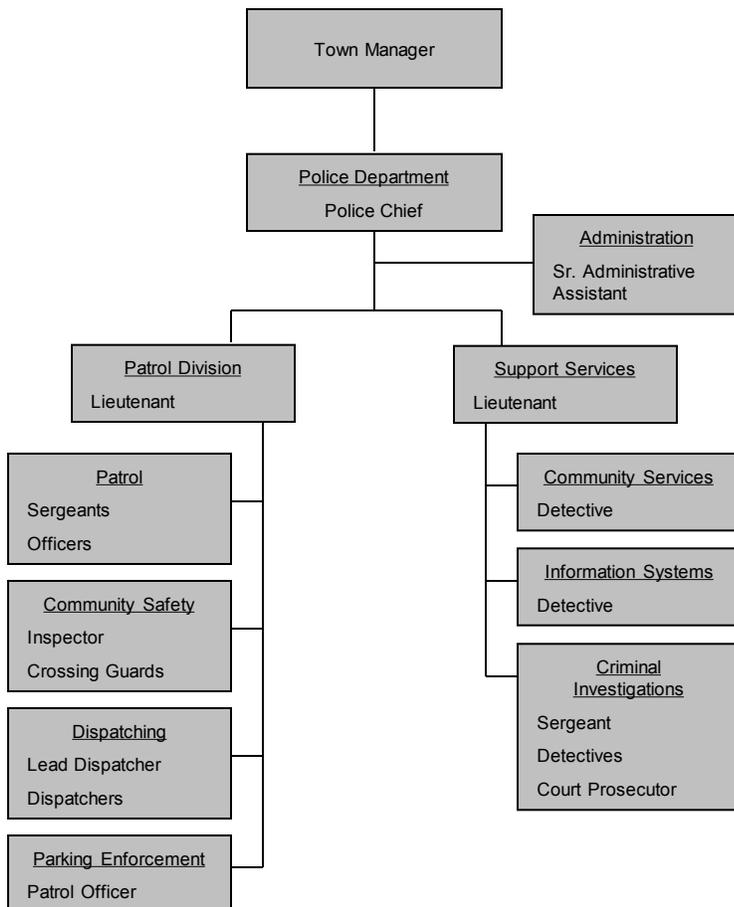
Mission Statement:

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 0.4% decrease in operating cost over that of the FY12 budget.
- The FY13 capital expenditures total \$172,500 and include the replacement of four (4) police vehicles (\$108,000), portable radio replacements (\$19,500), the upgrade and maintenance of public safety equipment (\$15,000), and the replacement of cruiser laptops (\$30,000).
- The FY13 budget calls for an additional 294 hours for Police and 144 hours for Public Safety Dispatch overtime in order to handle increased service demands the Longview Meadows Housing Development and new emergency response procedures.

Expenditure Summary				
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 3,738,050	\$ 3,765,738	\$ 3,869,337	\$ 3,876,859
Other Funds	\$ 72,683	\$ 74,890	\$ 76,447	\$ 77,007
Total Expenditures	\$ 3,810,733	\$ 3,840,628	\$ 3,945,784	\$ 3,953,866



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, dog 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

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,426,276	\$ 3,393,054	\$ 3,669,836	\$ 3,833,286	\$ 3,650,918
Purchased Services	57,206	76,906	34,889	33,861	33,861
Supplies	77,517	102,751	85,850	85,847	85,847
Other Charges	21,264	11,524	9,709	10,740	10,740
Capital Outlay	173,103	196,503	145,500	172,500	172,500
Totals	<u>\$ 3,755,366</u>	<u>\$ 3,780,738</u>	<u>\$ 3,945,784</u>	<u>\$ 4,136,234</u>	<u>\$ 3,953,866</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,869,337	98.06%	\$ 3,876,859	98.05%	0.19%
Parking Meter Fund	76,447	1.94%	77,007	1.95%	0.73%
Totals	<u>\$ 3,945,784</u>	100.00%	<u>\$ 3,953,866</u>	100.00%	0.20%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
D-1	Police Vehicles	87,000	108,000	54,000	108,000	81,000	108,000
D-2	P.S. Equipment	15,000	15,000	15,000	20,000	20,000	20,000
D-3	Cruiser Laptops	-	30,000	-	-	-	-
D-4	Vests	31,500	-	-	-	-	35,000
D-5	Live Scan	-	-	-	-	-	-
D-8	AED Replacement	9,000	-	-	-	-	-
D-9	Computers	-	-	-	-	-	-
D-10	Radio Rebanding	3,000	-	-	-	-	-
D-11	Portable Radio Replacement	3,000	19,500	-	-	-	-
	Totals	<u>\$ 148,500</u>	<u>\$ 172,500</u>	<u>\$ 69,000</u>	<u>\$ 128,000</u>	<u>\$ 101,000</u>	<u>\$ 163,000</u>

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Police Chief	1.00	\$ 135,084	1.00	\$ 135,084
	Lieutenant	2.00	216,097	2.00	216,550
	Sergeant	6.00	526,549	6.00	519,339
	Inspection/Detective	7.00	553,483	7.00	540,431
	Patrol Officer	19.00	1,248,643	19.00	1,232,392
	Uniformed Sub Total	35.00 FTEs	\$ 2,679,856	35.00 FTEs	\$ 2,643,796
	Senior Administrative Assistant	1.00	63,457	1.00	63,457
	Lead Dispatch	1.00	62,196	1.00	62,290
	P.S. Dispatch	7.00	368,914	7.00	371,440
5114	Crossing Guards	1.30	54,480	1.30	54,480
	Regular Compensation Sub Total	10.30 FTEs	\$ 549,047	10.30 FTEs	\$ 551,667
5130	Overtime - Uniformed	5073 hrs.	265,207	5367 hrs.	276,178
	Overtime - Dispatchers	1319 hrs.	51,063	1463 hrs.	56,374
	Traffic/Alcohol/Tobacco Compliance	482 hrs.	24,985	482 hrs.	24,985
	Overtime Sub Total	0.00 FTEs	\$ 341,255	0.00 FTEs	\$ 357,537
5143	Holiday Pay - Uniformed	768 hrs.	26,767	768 hrs.	26,347
	Holiday Pay - Dispatchers	384 hrs.	9,911	384 hrs.	9,971
5194	Uniform Allowance	N/A	25,900	N/A	24,500
5197	Cleaning Allowance	N/A	37,100	N/A	37,100
N/A	Personnel Contingency	N/A		N/A	-
	Total	45.30 FTEs	\$ 3,669,836	45.30 FTEs	\$ 3,650,918

Program Implementation

The FY13 Police Department recommended budget provides funding for a staffing level of 35 uniformed officers. The proposed funding calls for an additional 294 hours for Police overtime and 144 hours for Public Safety Dispatch overtime in order to effectively staff shifts due to the anticipated increase in population and requests for services related to the completion of Longview Meadow Housing Development. In addition, the State 911 Department has mandated new Emergency Medical Dispatch procedures.

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 \$172,500 for the Department, which includes the replacement of four (4) police vehicles (\$108,000), portable radio replacements (\$19,500), the upgrade and maintenance of public safety equipment (\$15,000) and the replacement of cruiser laptops (\$30,000).

The proposed budget allocates 482 hours for Traffic, Alcohol and Tobacco compliance programs.

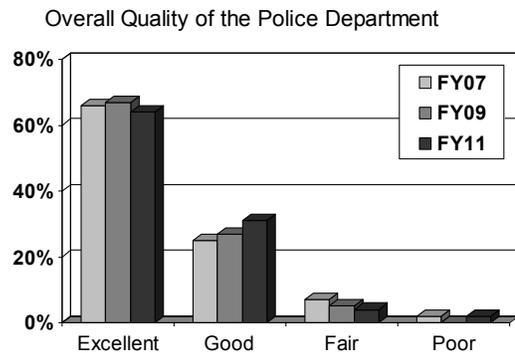
Public Safety Programs

Program 1 – Police Department Operations:

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

Performance Measure 1: Are the Concord Police Department services of the highest quality?

How would you rate the overall quality of services provided by the Concord Police Department?	FY05	FY07	FY09	FY11
Excellent	N/A	66%	67%	64%
Good	N/A	25%	27%	31%
Fair	N/A	7%	5%	4%
Poor	N/A	2%	0%	2%



*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: The vast majority of respondents from the latest survey had a positive view of the quality of the Concord Police Department, with nearly 2/3 describing the quality as “Excellent.”

Mission Statement:

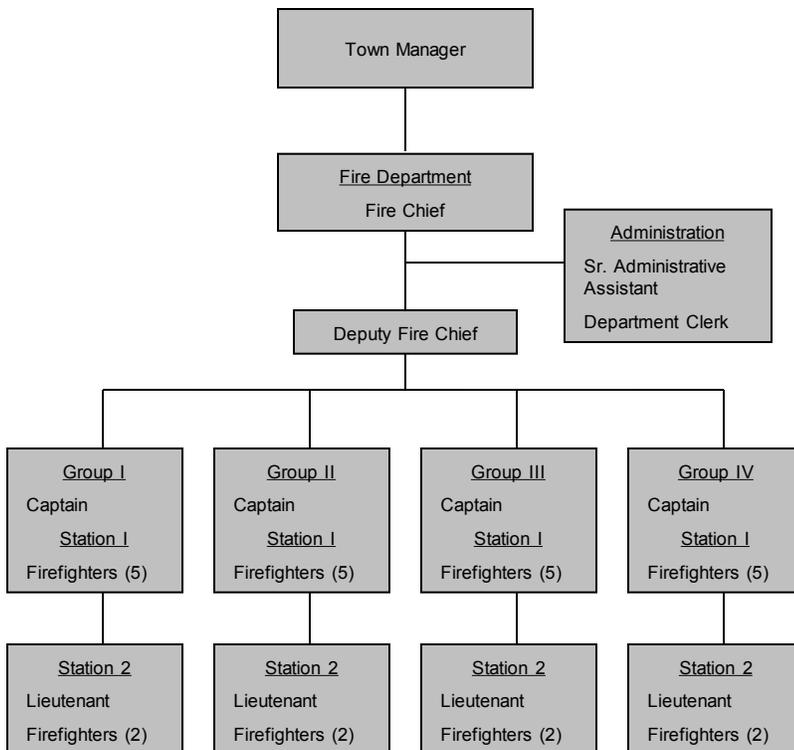
The mission of the Fire Department is to provide rapid and effective fire, rescue, and emergency medical services to the community, and strive to make Concord a safer place for all to live, work, and visit.

Budget Highlights:

- This budget represents no significant change in operating cost over that of the FY12 budget.
- The cost of purchased services in FY13 is level funded.
- The cost of supplies in FY12 is budgeted to increase by 6.2%.
- Capital outlay, totaling \$20,000, will support miscellaneous firefighting equipment replacement.
- The FY13 replacement overtime account is proposed to increase by 312 hours to a level of \$446,821.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 3,314,299	\$ 3,442,795	\$ 3,588,000	\$ 3,533,608
Other Funds	\$ 81,520	\$ 40,155	\$ 6,000	\$ 6,000
Total Expenditures	\$ 3,395,819	\$ 3,482,950	\$ 3,594,000	\$ 3,539,608



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

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,085,554	\$ 3,244,547	\$ 3,324,710	\$ 3,629,077	\$ 3,321,028
Purchased Services	83,737	88,093	93,300	93,300	93,300
Supplies	66,191	72,116	84,950	90,240	90,240
Other Charges	9,819	8,370	15,040	15,040	15,040
Capital Outlay	150,519	69,823	76,000	20,000	20,000
Totals	\$ 3,395,819	\$ 3,482,950	\$ 3,594,000	\$ 3,847,657	\$ 3,539,608

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,588,000	99.83%	\$ 3,533,608	99.83%	-1.52%
State Reimb. - HazMat	\$ 6,000	0.17%	\$ 6,000	0.17%	0.00%
Fed. Reimb. - SAFER	\$ -	0.00%	-	0.00%	N/A
Totals	\$ 3,594,000	100.00%	\$ 3,539,608	100.00%	-1.51%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
F-1	Misc. Equip.	20,000	20,000	20,000	20,000	20,000	25,000
F-2	Car 6 (2002)	-	-	-	16,500	-	-
F-3	Car 2 (2007)	-	-	25,000	-	-	-
F-4	Car 3 ('97 Pickup)	-	-	-	-	-	-
F-6	Gear Wash/Dryer	8,000	-	-	-	-	-
F-7	Upgrade AEDs	8,000	-	-	-	10,000	10,000
F-9	Pumper Repairs	35,000	-	-	-	-	-
F-10	Radio Upgrade	5,000	-	-	-	-	-
F-11	Turnout Gear	-	-	-	-	15,000	-
F-12	Supply Hose	-	-	-	-	9,000	-
	Totals	\$ 76,000	\$ 20,000	\$ 45,000	\$ 36,500	\$ 54,000	\$ 35,000

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Fire Chief	1.00	\$ 113,147	1.00	\$ 113,147
	Deputy Chief	1.00	92,639	1.00	92,639
	Captain	4.00	335,279	4.00	335,529
	Lieutenant	4.00	295,459	4.00	286,880
	Firefighter	28.00	1,775,435	28.00	1,775,435
	Uniformed Sub Total	<u>38.00 FTEs</u>	\$ 2,611,959	<u>38.00 FTEs</u>	\$ 2,603,630
	Senior Administrative Assistant	1.00	57,894	1.00	50,426
	Regular Compensation Sub Total	<u>1.00 FTEs</u>	\$ 57,894	<u>1.00 FTEs</u>	\$ 50,426
5120	Department Clerk	1024 hrs.	11,490	1024 hrs.	11,490
	Call Firefighters	82 hrs.	1,025	82 hrs.	1,025
5143	Holiday Pay	4320 hrs.	138,286	4320 hrs.	137,808
	Sub Total	<u>0.53 FTEs</u>	\$ 150,801	<u>0.53 FTEs</u>	\$ 150,323
5130	Firefighter Overtime	10465 hrs.	502,389	10767 hrs.	515,199
	Non-Union Overtime	40 hrs.	1,667	40 hrs.	1,450
	Total	<u>39.53 FTEs</u>	\$ 3,324,710	<u>39.53 FTEs</u>	\$ 3,321,028

Program Implementation

In the proposed operating budget, 92% is for salary and related personnel expenses. The remaining 8% of the budget funds purchased services (level funded) and supplies (a 6.2% increase from FY12).

The Capital Improvement Plan funds \$20,000 in miscellaneous fire replacement equipment.

In 2011, 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 prepared and served lunches at the Harvey Wheeler Community Center.

The Fire Department operates four pumpers (two are rescue pumpers), two brush pumpers, two ambulances, one ladder truck, and five support vehicles.

Public Safety Programs

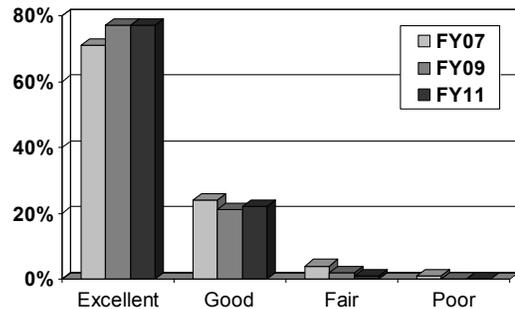
Program 1 – Fire Department Operations:

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

FY11 Background: In FY11, the Fire Department responded to 3,054 emergency calls, a decrease of 199 calls from FY10, primarily due to a large number of flood relief calls occurring in FY10. The FY11 calls included 1,059 fire and fire-related responses (35%), 1,595 emergency medical responses (52%), and 400 non-emergency calls (13%). With the fire responses, there were 20 structural fires and 7 vehicle fires.

Performance Measure 1: Are the services of the Concord Fire Department of the highest quality?

How would you rate the overall quality of services provided by the Concord Fire Department?	FY05	FY07	FY09	FY11
Excellent	N/A	71%	77%	77%
Good	N/A	24%	21%	22%
Fair	N/A	4%	2%	1%
Poor	N/A	1%	0%	0%



*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: The vast majority of respondents from the latest survey had a positive view of the quality of the Concord Fire Department, with 77% describing the quality as “Excellent.”

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 FY11, department records indicate this was achieved 55% of the time. Average fire-related response time equaled 6.91 minutes. This reflects an increase over last year and 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 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 FY11, department records indicate this was achieved approximately 53% of the time. Average response time equaled 6.44 minutes. 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.

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 4.4% decrease in operating cost from that of the FY12 budget.
- The heating system at this Fire Station has recently been replaced with a new highly efficient system.
- Accordingly, this budget request plans for a 5.0% reduction in purchased services due to the anticipated fuel savings resulting from the new heating system.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 45,534	\$ 39,987	\$ 36,779	\$ 35,515
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 45,534	\$ 39,987	\$ 36,779	\$ 35,515

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	
	FY10	FY11	FY12	FY13	FY11 Actual	
	Actual	Actual	Budgeted	Proposed	\$/ Sq.Ft.	Units/Sq.Ft.
Electricity	6,466	7,356	7,429	7,783	1.414	6.421
Natural Gas	7,380	6,361	8,700	6,900	1.222	1.892
Water	586	572	812	852	0.110	0.032
Sewer	1,296	1,278	1,840	1,932	0.246	0.032

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).

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 875	\$ 157	\$ -	\$ -	\$ -
Purchased Services	19,380	22,539	25,429	24,165	24,165
Supplies	2,606	2,556	2,850	2,850	2,850
Other Charges	-	-	-	-	-
Capital Outlay	22,672	14,735	8,500	8,500	8,500
Totals	<u>\$ 45,534</u>	<u>\$ 39,987</u>	<u>\$ 36,779</u>	<u>\$ 35,515</u>	<u>\$ 35,515</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 36,779	100.00%	\$ 35,515	100.00%	-3.44%
Totals	<u>\$ 36,779</u>	100.00%	<u>\$ 35,515</u>	100.00%	-3.44%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
H-1	Building Improvements	8,500	8,500	8,500	10,000	10,000	10,000
	Totals	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

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 an 8.6% increase in operating cost from that of the FY12 budget.
- The increase is primarily the cause of the recent Fire Department renovation which will likely increase utility usage.
- 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 215,495	\$ 200,453	\$ 201,521	\$ 218,007
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 215,495	\$ 200,453	\$ 201,521	\$ 218,007

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 constantly 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	
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed	FY11 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	34,564	47,605	40,260	48,986	3.190	20.682
Natural Gas	18,404	34,258	21,750	23,740	2.295	0.971
Water	1,096	1,204	1,624	1,491	0.081	0.025
Sewer	2,265	2,513	3,680	3,381	0.168	0.025

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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 24,142	\$ 26,467	\$ 24,568	\$ 24,618	\$ 24,618
Purchased Services	152,974	158,397	161,353	177,789	177,789
Supplies	6,118	7,565	5,600	5,600	5,600
Other Charges	649	-	-	-	-
Capital Outlay	31,613	8,025	10,000	10,000	10,000
Totals	\$ 215,495	\$ 200,453	\$ 201,521	\$ 218,007	\$ 218,007

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 201,521	100.00%	\$ 218,007	100.00%	8.18%
Totals	\$ 201,521	100.00%	\$ 218,007	100.00%	8.18%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
E-1	Building Improv.	10,000	10,000	10,000	10,000	10,000	10,000
E-2	Radio Renovation	-	-	-	-	-	-
E-3	Remote Radios	-	-	-	-	-	-
E-4	Exhaust System	-	-	-	-	-	-
	Totals	\$ 10,000					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	0.50	\$ 23,508	0.50	\$ 23,564
5130	Overtime	32 hrs.	\$ 1,060	32 hrs.	\$ 1,054
	Total	0.50 FTEs	\$ 24,568	0.50 FTEs	\$ 24,618

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 FY12 budget.
- This level funded budget will provide for the Town’s continued emergency planning and response capability.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 12,811	\$ 12,810	\$ 12,810	\$ 12,810
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 12,811	\$ 12,810	\$ 12,810	\$ 12,810

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

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	319	5,626	6,360	6,360	6,360
Supplies	212	2,512	5,750	5,750	5,750
Other Charges	-	4,672	700	700	700
Capital Outlay	12,280	-	-	-	-
Totals	\$ 12,811	\$ 12,810	\$ 12,810	\$ 12,810	\$ 12,810

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 12,810	100.00%	\$ 12,810	100.00%	0.00%
Totals	\$ 12,810	100.00%	\$ 12,810	100.00%	0.00%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -					

Mission Statement:

The purpose of this funding is to provide dog control services in an efficient and effective manner.

Budget Highlights:

- This budget represents a 1.9% increase in operating cost over that of the FY12 budget.
- The only expenses in this budget item are the costs of advertising for the dog control service, and then subsequent costs of hiring the contractor to provide the service.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 18,132	\$ 18,142	\$ 18,693	\$ 19,065
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 18,132	\$ 18,142	\$ 18,693	\$ 19,065

Description:

The Town contracts with a private vendor to provide dog control services. The contract is awarded on the basis of a competitive bidding process and is administered by the Police Chief.

The Dog Officer responds to all complaints regarding domesticated dogs. The Dog Officer is required to provide a vehicle for the transporting of dogs, as well as a pound for the temporary housing of dogs taken into custody. The Dog Officer and his assistant(s) are on call 24 hours a day and can be contacted through the Public Safety Communications Center.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	18,132	18,142	18,693	19,065	19,065
Totals	<u>\$ 18,132</u>	<u>\$ 18,142</u>	<u>\$ 18,693</u>	<u>\$ 19,065</u>	<u>\$ 19,065</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 18,693	100.00%	\$ 19,065	100.00%	1.99%
Totals	<u>\$ 18,693</u>	100.00%	<u>\$ 19,065</u>	100.00%	1.99%

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.

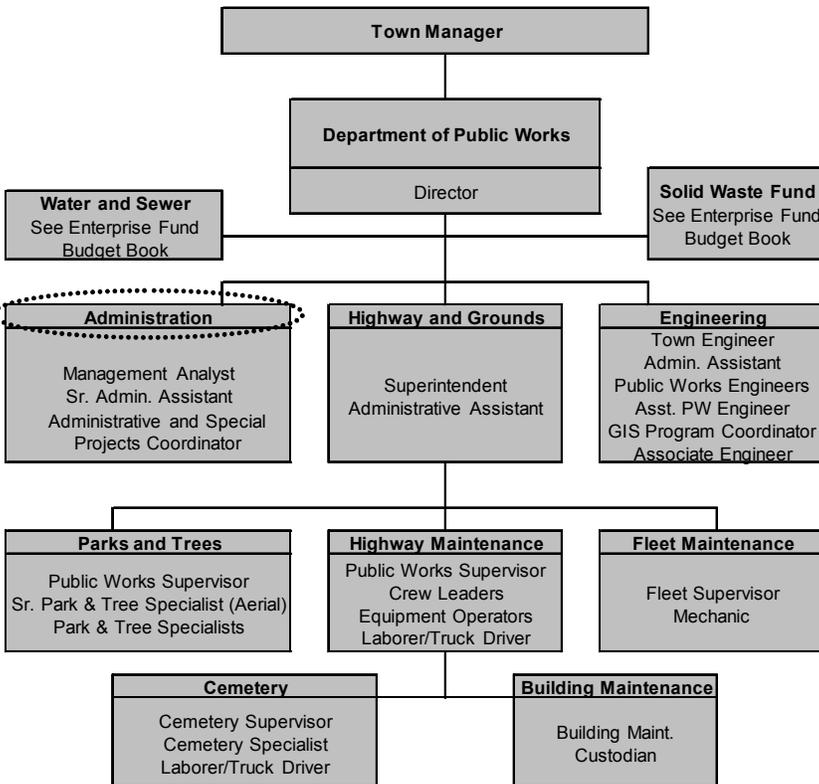
Administration Division Mission Statement:

The mission of Public Works Administration is to lead and support Concord Public Works programs and divisions.

Budget Highlights:

- This budget represents no substantial change in operating cost over that of the FY12 budget.
- A modest increase in personnel services has been offset by corresponding decreases in budgeted expenses.
- In exchange for support services provided by Public Works Administration, the Solid Waste Fund funds 50% of one 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				
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 143,381	\$ 155,595	\$ 163,120	\$ 162,802
Other Funds	\$ 159,222	\$ 163,466	\$ 170,850	\$ 170,798
Total Expenditures	\$ 302,603	\$ 319,061	\$ 333,970	\$ 333,600



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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 279,896	\$ 288,366	\$ 305,505	\$ 306,855	\$ 306,855
Purchased Services	9,377	10,177	16,120	14,680	14,680
Supplies	4,918	5,994	7,245	7,210	7,210
Other Charges	2,988	2,525	5,100	4,855	4,855
Capital Outlay	5,424	12,000	-	-	-
Totals	<u>\$ 302,603</u>	<u>\$ 319,061</u>	<u>\$ 333,970</u>	<u>\$ 333,600</u>	<u>\$ 333,600</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 163,120	48.84%	\$ 162,802	48.80%	-0.19%
Water Fund	77,663	23.25%	77,486	23.23%	-0.23%
Sewer Fund	31,067	9.30%	30,995	9.29%	-0.23%
Solid Waste Fund	62,120	18.60%	62,317	18.68%	0.32%
Totals	<u>\$ 333,970</u>	100.00%	<u>\$ 333,600</u>	100.00%	-0.11%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	CPW Director	1.00	\$ 121,905	1.00	\$ 121,949
	Management Analyst	1.00	79,968	1.00	79,968
	Administrative Assistant	1.00	46,655	1.00	47,335
	Administrative and Special Projects Coordinator	1.00	53,472	1.00	53,850
	Sub Total	<u>4.00 FTEs</u>	\$ 302,000	<u>4.00 FTEs</u>	\$ 303,102
5130	Overtime	60 hrs.	\$ 2,305	66 hrs.	\$ 2,553
5158	Cell Phone Allowance	N/A	\$ 1,200	N/A	\$ 1,200
	Total	<u>4.00 FTEs</u>	\$ 305,505	<u>4.00 FTEs</u>	\$ 306,855

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 \$3.7 million in tax-impact program appropriations, and the executive-level direction, supervision and support of CPW and its 56 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.

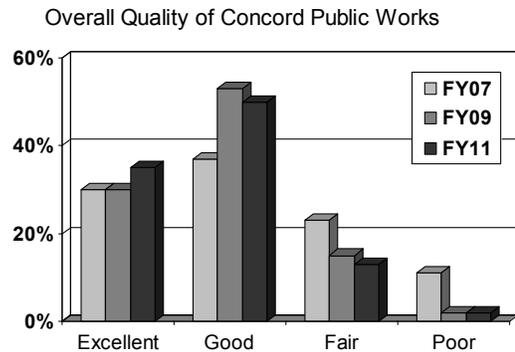
Public Work Programs

Program 1 - CPW Operations:

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

Performance Measure 1: Are Concord Public Works services of the highest quality?

How would you rate the overall quality of services provided by Concord Public Works?	FY05	FY07	FY09	FY11
Excellent	N/A	30%	30%	35%
Good	N/A	37%	53%	50%
Fair	N/A	23%	15%	13%
Poor	N/A	11%	2%	2%



*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: The vast majority of respondents from the latest survey had a positive view of the quality of Concord Public Works, with 85% describing the quality as “Good” or “Excellent.”

Engineering Mission Statement:

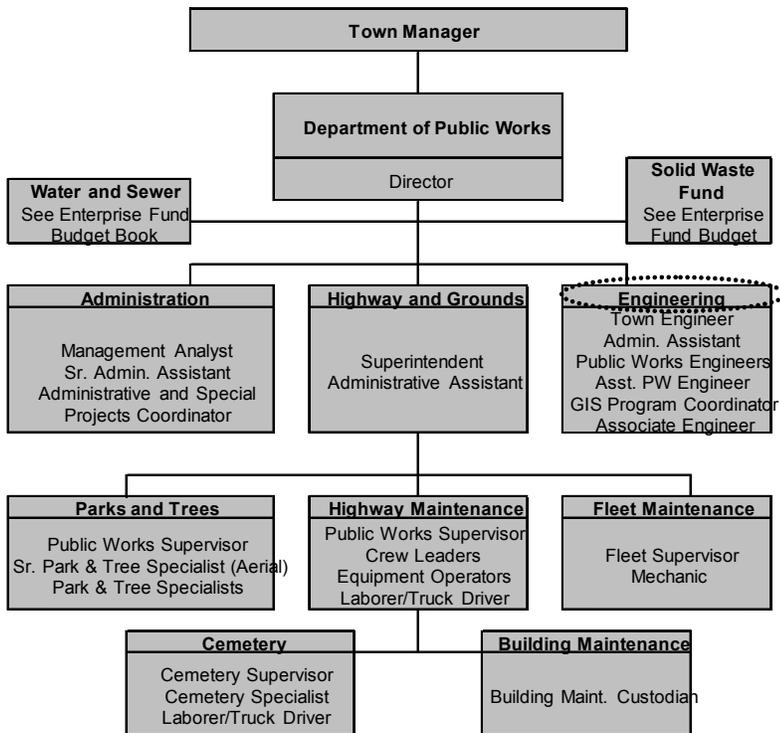
The mission of the Engineering Division is to provide comprehensive engineering and technical support and services to other Town Departments, Divisions and programs, as well as to the general public.

Budget Highlights:

- This budget represents a 0.4% decrease in operating cost over that of the FY12 budget.
- Major elements in Purchased Services are \$16,000 for ground-water 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).
- 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 and \$20,000 for continued GIS application development.
- The proposed decrease in the total expenditures is a result of a reduced allocation in the capital outlay of \$40,000.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 311,180	\$ 294,116	\$ 378,032	\$ 339,000
Other Funds	\$ 216,138	\$ 196,498	\$ 291,808	\$ 288,586
Total Expenditures	\$ 527,318	\$ 490,614	\$ 669,840	\$ 627,586



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.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 365,033	\$ 319,246	\$ 409,396	\$ 410,133	\$ 410,133
Purchased Services	26,312	29,788	41,365	44,200	44,200
Supplies	9,084	8,072	15,530	11,680	11,680
Other Charges	2,070	3,354	9,375	8,945	8,945
Capital Outlay	20,000	20,000	80,000	195,000	40,000
GIS Operations	84,819	90,155	94,174	92,628	92,628
GIS Capital Outlay	20,000	20,000	20,000	20,000	20,000
Totals	\$ 527,318	\$ 490,614	\$ 669,840	\$ 782,586	\$ 627,586

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 378,032	56.44%	\$ 339,000	54.02%	-10.33%
Light Fund	3,434	0.51%	3,439	0.55%	0.15%
Water Fund	67,896	10.14%	68,114	10.85%	0.32%
Sewer Fund	16,978	2.53%	17,033	2.71%	0.32%
Capital Projects	175,000	26.13%	175,000	27.88%	0.00%
Grant Funds	3,500	0.52%	-	0.00%	-100.00%
Road Repair Fund	25,000	3.73%	25,000	3.98%	0.00%
Totals	\$ 669,840	100.00%	\$ 627,586	100.00%	-6.31%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
I-2	GIS System	\$ 20,000	\$ 20,000	\$ 20,000	\$ 50,000	\$ 20,000	\$ 20,000
J-2	Traffic Control Devices	10,000	20,000	20,000	75,000	20,000	20,000
J-11	Sign Inventory	20,000	-	-	-	-	-
J-12	Sign Replacement	50,000	20,000	20,000	20,000	20,000	20,000
	Totals	\$ 100,000	\$ 60,000	\$ 60,000	\$ 145,000	\$ 60,000	\$ 60,000

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Engineer	1.00	\$ 90,730	1.00	\$ 90,832
	Public Works Engineer	2.00	152,406	2.00	152,451
	Asst. Public Works Engineer	1.00	67,671	1.00	67,671
	GIS Program Coordinator	1.00	68,674	1.00	68,778
	Associate Engineer	1.00	50,517	1.00	50,925
	Administrative Assistant	1.00	48,072	1.00	48,254
	Sub Total	<u>7.00 FTEs</u>	\$ 478,070	<u>7.00 FTEs</u>	\$ 478,911
5130	GIS Intern	200 hrs.	\$ 3,500	0 hrs.	\$ -
5191	Tuition Reimbursement	N/A	-	0 hrs.	-
	Total	<u>7.10 FTEs</u>	\$ 481,570	<u>7.00 FTEs</u>	\$ 478,911

Program Implementation
<p><u>Major projects anticipated for FY13 include:</u></p> <p>2012 Roads Program in-house design, bidding and construction management including drainage improvements within the Grant/Elsinore neighborhood.</p> <p>In-house design and construction oversight of the CPW internal project program including drainage improvements on Brooks Street, Elm Street and culvert replacements within Fitchburg Turnpike and Sleepy Hollow Cemetery.</p> <p>Construction-phase consultant management and coordination for the Monument Street stone retaining wall rehabilitation at Hutchins Farm.</p> <p>Bidding and construction oversight for the culvert replacement at Westford Road.</p> <p>Consultant selection, management and technical review for the Cambridge Turnpike Reconstruction Project.</p> <p>Survey and preliminary design including development of Transportation Improvement Program (TIP) project need forms for Main Street – Phase III, Pail Factory Bridge and Fitchburg Turnpike.</p> <p>Bid completion and construction oversight of drainage collection system replacement within the Grant Street/ Belknap Street/Elsinore Street area.</p> <p>Annual reporting (Year 9) for the 2003 National Pollution Discharge Elimination System (NPDES) MS4 Permit and/or development of the Notice of Intent for the new 2011 Merrimack Watershed NPDES MS4 permit.</p> <p>Coordination during construction for Crosby's Corner.</p> <p>Continued development of a 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 2011 Roads Program which included significant water and sewer improvements within the Fielding/Willow/Union/Hubbard neighborhood.

Completed the development, in-house design and construction oversight of Concord Public Works internal construction projects including: drainage improvements on Derby Street, culvert replacement on Fitchburg Turnpike, Fairyland Pond outlet rehabilitation and the Monument Street/Ball's Hill Road intersection rehabilitation.

Managed the design and bid for the reconstruction of the Monument Street stone retaining wall at Hutchins Farm (Construction spring 2012-summer 2012)

Completed the 2003 National Pollution Discharge Elimination System (NPDES) MS4 Permit Year 8 annual reporting to the Environmental Protection Agency. Major accomplishments within Permit Year 8 included the completion of outfall screening, sampling and testing for all waters impaired for bacteria as well as the development and adoption of the Town of Concord Stormwater Regulations and Concord Public Works Design and Construction Standards and Details.

Developed Transportation Improvement Program (TIP) project need forms (PNF) for Main Street – Phase III, Pail Factory Bridge, Fitchburg Turnpike and Lowell Road projects.

Completed RFP and contract award for the development of a new GIS Strategic Plan to outline future projects, required infrastructure upgrades and capital outlay requests.

Completed the in-house design and permitting for various drainage improvements in the Grant Street/Belknap Street/Elsinore Street area.

Completed a Town-wide culvert inventory and condition assessment to prioritize future capital drainage improvements and add a new GIS data layer.

Completed a Town-wide ADA curb ramp inventory and condition assessment to prioritize future ADA and sidewalk improvements and add a new GIS data layer.

Completed the in-house design (75% Design Phase) for improvements to Junction Park at the intersection of Commonwealth Avenue and Main Street.

Developed the RFQ to begin design consultant selection process for the Cambridge Turnpike Reconstruction Project.

Mission Statement:

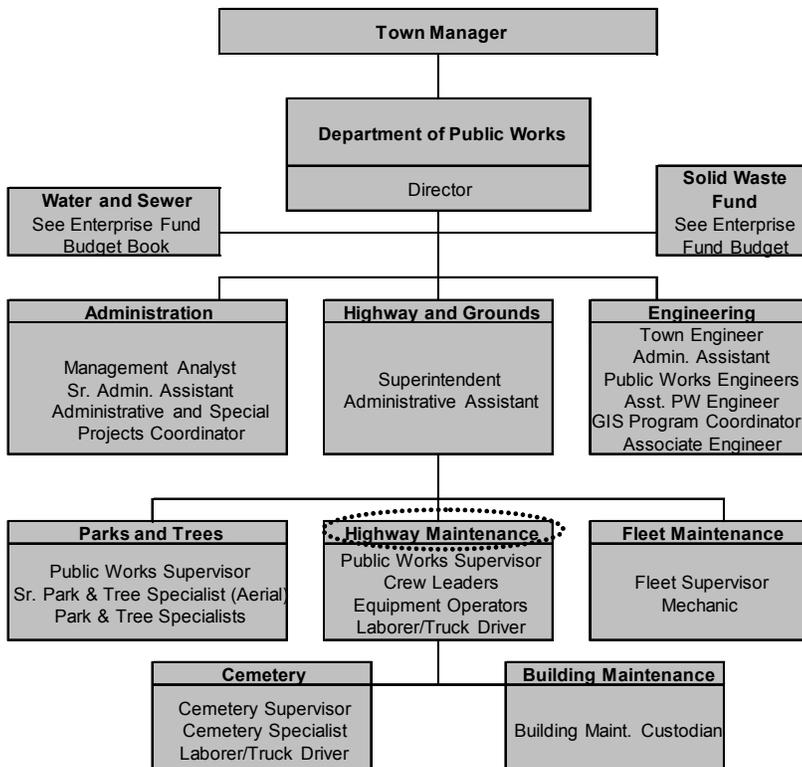
The mission of Highway Maintenance is to maintain and improve the Town’s public ways and storm water drainage system in order to protect the public way infrastructure and abutting environmental resources in an efficient, effective, and responsive manner.

Budget Highlights:

- This budget represents a 3.3% increase in operating cost from that of the FY12 budget.
- Increases in cost of fuel have caused a substantial increase in this budget item – partially off set 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 (\$20,936) 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 1,129,431	\$ 1,097,792	\$ 1,142,508	\$ 1,167,769
Other Funds	\$ 25,241	\$ 35,038	\$ 25,689	\$ 25,936
Total Expenditures	\$ 1,154,672	\$ 1,132,830	\$ 1,168,197	\$ 1,193,705



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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 812,623	\$ 780,843	\$ 824,977	\$ 827,575	\$ 827,575
Purchased Services	107,254	84,363	91,645	109,130	99,130
Supplies	216,815	249,190	219,275	246,600	246,600
Other Charges	3,808	7,618	5,300	5,400	5,400
Capital Outlay	14,173	10,816	27,000	27,500	15,000
Totals	\$ 1,154,672	\$ 1,132,830	\$ 1,168,197	\$ 1,216,205	\$ 1,193,705

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 1,142,508	97.80%	\$ 1,167,769	97.83%	2.21%
Water Fund	16,530	1.42%	16,727	1.40%	1.19%
Sewer Fund	4,159	0.36%	4,209	0.35%	1.20%
Cemetery	-	0.00%	-	0.00%	N/A
Solid Waste Fund	5,000	0.43%	5,000	0.42%	0.00%
Totals	\$ 1,168,197	100.00%	\$ 1,193,705	100.00%	2.18%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
J-3	Guardrail Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
J-4	Small Equipment	5,000	5,000	5,000	5,000	5,000	5,000
	Totals	\$ 15,000					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Highway & Grounds Superintendent	1.00	\$ 83,922	1.00	\$ 83,922
	Administrative Assistant	1.00	54,013	1.00	54,435
	Public Works Supervisor	1.00	75,917	1.00	76,985
	Fleet Supervisor	1.00	66,143	1.00	67,067
	Crew Leader	2.00	122,936	2.00	123,694
	Mechanic	1.00	55,823	1.00	56,209
	Equipment Operator	6.00	298,801	6.00	304,914
	Laborer/Truck Driver	1.00	41,969	1.00	41,969
	Sub Total	<u>14.00 FTEs</u>	\$ 799,524	<u>14.00 FTEs</u>	\$ 809,195
	Less: Snow Reimbursement	-2500 hrs.	\$ (65,917)	-2500 hrs.	\$ (66,930)
	Sub Total	<u>12.80 FTEs</u>	\$ 733,607	<u>12.80 FTEs</u>	\$ 742,265
5130	Overtime - Highway Staff	1600 hrs.	\$ 63,369	1420 hrs.	\$ 57,030
	Overtime - Compost Site	300 hrs.	11,886	300 hrs.	12,050
5131	Overtime - Police	400 hrs.	16,115	400 hrs.	16,230
	Total	<u>12.80 FTEs</u>	\$ 824,977	<u>12.80 FTEs</u>	\$ 827,575

Program Implementation
<ul style="list-style-type: none"> •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 storm water system consisting of approximately 3,700 catch basins, 200 culverts, 315 outfalls, 1,700 drainage manholes, 3 dams and over 50 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 has been reduced. Budgeted costs for fuel, especially diesel, has increased substantially with the future remaining uncertain for this category. •This Highway Maintenance Program also funds the maintenance of Concord's storm water 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. In FY12 catch-basin cleaning equipment was purchased to allow internal staff to accomplish all catch-basin cleaning tasks previously provided by an outside contractor. However, bids for contracted disposal costs continue to rise. •The budget includes \$81,520 for vehicle and equipment maintenance and supplies, \$36,650 for bituminous concrete material for road and sidewalk repairs, \$10,000 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.

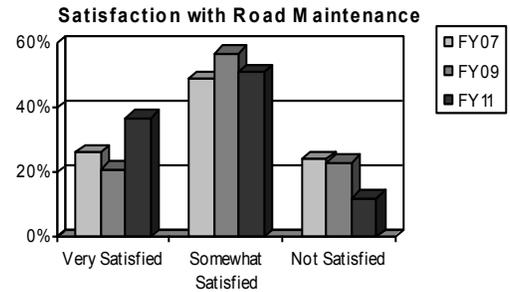
Public Work Programs

Program 1 – Highway Maintenance:

Objective: To maintain satisfaction at or above the 75% level.

Performance Measure 1: How satisfied are you with the maintenance of the Town’s roads?

How satisfied are you with the Town’s Roads?	FY05	FY07	FY09	FY11
Very Satisfied	N/A	26%	21%	37%
Somewhat Satisfied	N/A	49%	57%	51%
Not Satisfied	N/A	24%	23%	12%



*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: In the latest survey, 88% of respondents were at least “somewhat satisfied” with the Town’s road maintenance. When compared to the preceding survey, there was a noticeable drop in respondents describing themselves as “not satisfied” and a noticeable increase in those describing themselves as “very satisfied.”

Performance Measure 2: Response time for selected activities

	Industry Standards*	Concord 2012
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, 2nd ed., Sage Publications, 2001. Tables 29.5, 29.7, 29.8.

Mission Statement:

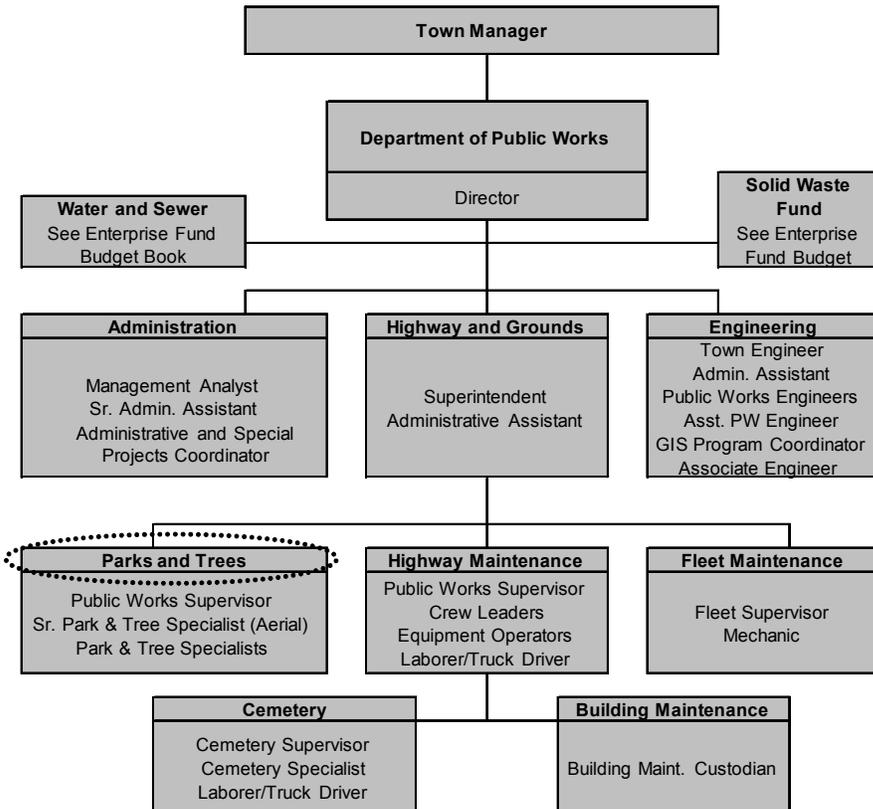
The mission of Parks and Trees is to preserve and enhance Concord's active and passive recreation areas, including its parks, park trees, athletic fields, municipal grounds, and Concord's streetscape of public shade trees and traffic islands.

Budget Highlights:

- This budget represents a 1.4% increase in operating cost over that of the FY12 budget.
- The FY13 budget maintains the number of summer crew at 4 positions while increasing the hours for seasonal help from 1648 to 1760 hours.
- 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 546,169	\$ 543,735	\$ 648,408	\$ 586,843
Other Funds	\$ 42,702	\$ 35,310	\$ 44,925	\$ 94,925
Total Expenditures	\$ 588,871	\$ 579,045	\$ 693,333	\$ 681,768



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 field);
- 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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 424,009	\$ 421,856	\$ 499,503	\$ 503,298	\$ 503,298
Purchased Services	17,407	21,913	20,140	24,905	24,905
Supplies	85,650	95,300	123,780	123,955	123,955
Other Charges	1,856	7,914	4,410	4,610	4,610
Capital Outlay	59,950	32,061	45,500	62,500	25,000
Totals	\$ 588,871	\$ 579,045	\$ 693,333	\$ 719,268	\$ 681,768

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 598,408	86.31%	\$ 586,843	86.08%	-1.93%
Light Fund	7,225	1.04%	7,225	1.06%	0.00%
Recreation Fund	15,000	2.16%	15,000	2.20%	0.00%
School Department	15,000	2.16%	15,000	2.20%	0.00%
C&C Youth Baseball	7,700	1.11%	7,700	1.13%	N/A
Friends of Concord Fields - (Gift)	50,000	7.21%	50,000	7.33%	0.00%
Totals	\$ 693,333	100.00%	\$ 681,768	100.00%	-1.67%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
K-1	Public Shade Trees	20,000	20,000	20,000	20,000	20,000	20,000
K-2	Turf Improvement	20,000	-	-	-	15,000	15,000
K-3	Small Equipment	5,500	5,000	5,000	5,000	5,000	5,000
	Totals	\$ 45,500	\$ 25,000	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000

PUBLIC WORKS: Parks & Trees

Item 17D

Personnel Services Summary

		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Public Works Supervisor	1.00	\$ 77,299	1.00	\$ 77,340
	Senior Park and Tree Specialist	1.00	\$ 55,979	1.00	\$ 56,209
	Park and Tree Specialist (Aerial)	1.00	\$ 54,252	1.00	\$ 54,998
	Park and Tree Specialist	5.00	\$ 248,605	5.00	\$ 252,400
	Sub Total	<u>8.00 FTEs</u>	\$ 436,135	<u>8.00 FTEs</u>	\$ 440,947
	Less: Snow Reimbursement	-700 hrs.	\$ (18,277)	-700 hrs.	\$ (18,479)
	Sub Total	<u>7.66 FTEs</u>	\$ 417,858	<u>7.66 FTEs</u>	\$ 422,468
5120	Temporary (Summer Crew)	1920 hrs.	19,200	1920 hrs.	19,200
	Temporary (Seasonal Help)	1648 hrs.	24,700	1760 hrs.	26,400
	Temporary (Ripley)	308 hrs.	7,700	312 hrs.	4,700
	Overtime	600 hrs.	23,503	600 hrs.	23,760
	Overtime (Playing Fields)	70 hrs.	2,585	70 hrs.	2,770
5131	Police Overtime	90 hrs.	3,957	100 hrs.	4,000
	Sub Total	<u>1.86 FTEs</u>	\$ 81,645	<u>1.91 FTEs</u>	\$ 80,830
Total		<u>9.52 FTEs</u>	\$ 499,503	<u>9.58 FTEs</u>	\$ 503,298

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 FY13 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 added in FY09 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 have remained stable while the cost of fuel continues to go up, negatively affecting the Park and Tree budget. Continued volatility may be expected in these prices.
- The FY13 Parks and Trees Capital Outlay budget includes \$20,000 for the replacement of public shade trees and \$5,000 for small equipment.

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 FY11

Specific major objectives accomplished for 2011 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 105 public shade trees and park trees.
- Removing more than 150 public shade trees/park trees and pruning more than 35.
- Providing for the daily maintenance of the multi-use fields and bathroom facilities.

Performance Measure 2: Response time for selected activities

	Industry Standards*	Concord 2011
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, 2nd ed., Sage Publications, 2001. Tables 19.13, 19.14.

Mission Statement:

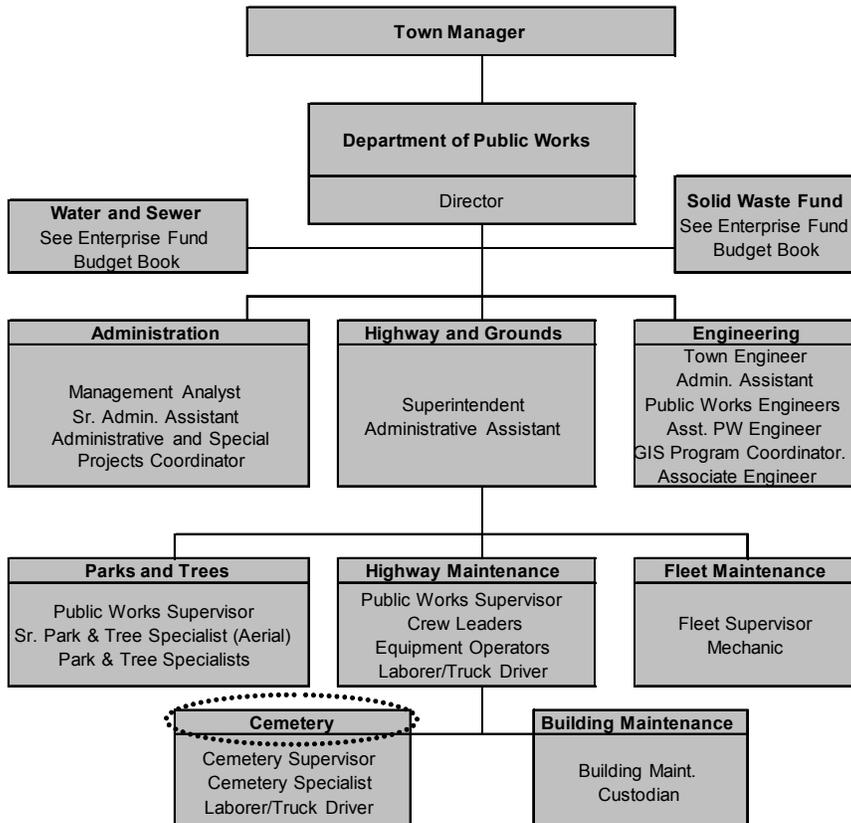
The mission of the Cemetery Division is to operate, maintain, and preserve Concord's four cemeteries and the Melvin Memorial in a respectful and cost-effective manner.

Budget Highlights:

- This budget represents a 13.1% decrease in operating cost from that of the FY12 budget.
- This decrease is due to a temporary hold on filling the full-time Cemetery Specialist position. An additional 1,040 temporary status hours are proposed to help compensate for this vacancy.
- 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 \$20,000 for Cemetery master plan improvements.
- The office of the Cemetery Division has been relocated to the Knoll at Sleepy Hollow Cemetery.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 55,404	\$ 57,766	\$ 69,067	\$ 59,954
Other Funds	\$ 165,211	\$ 133,835	\$ 168,271	\$ 141,348
Total Expenditures	\$ 220,615	\$ 191,601	\$ 237,338	\$ 201,302



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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 136,157	\$ 140,581	\$ 165,423	\$ 137,702	\$ 137,702
Purchased Services	11,020	11,806	12,685	14,410	14,410
Supplies	9,200	11,924	16,670	16,640	16,640
Other Charges	1,847	739	2,560	2,550	2,550
Capital Outlay	62,390	26,551	40,000	30,000	30,000
Totals	<u>\$ 220,615</u>	<u>\$ 191,601</u>	<u>\$ 237,338</u>	<u>\$ 201,302</u>	<u>\$ 201,302</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 69,067	29.10%	\$ 59,954	29.78%	-13.19%
Cemetery Fund	168,271	70.90%	141,348	70.22%	-16.00%
Totals	<u>\$ 237,338</u>	100.00%	<u>\$ 201,302</u>	100.00%	-15.18%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
N/A	Cemetery Improvements	\$ 40,000	\$ 30,000		To be determined... (Funded from the Cemetery Fund)		
	Totals	<u>\$ 40,000</u>	<u>\$ 30,000</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	Amount	# of Positions	\$ Amount
5111	Cemetery Supervisor	1.00	\$ 65,441	1.00	\$ 66,754
	Laborer/Truck Driver	1.00	42,110	1.00	42,909
	Cemetery Specialist	1.00	45,644	0.00	-
	Sub Total	<u>3.00 FTEs</u>	\$ 153,195	<u>2.00 FTEs</u>	\$ 109,663
	Less: Snow Removal	-400 hrs.	(9,784)	-400 hrs.	(9,953)
	Sub Total	<u>2.81 FTEs</u>	\$ 143,411	<u>1.81 FTEs</u>	\$ 99,710
5120	Temporary	0 hrs.	\$ -	1040 hrs.	\$ 15,600
5130	Overtime	600 hrs.	22,012	600 hrs.	22,392
	Total	<u>2.81 FTEs</u>	<u>\$ 165,423</u>	<u>2.31 FTEs</u>	<u>\$ 137,702</u>

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 are being investigated.

The FY13 budget plan includes the cost of maintaining cemetery grounds, gravemarker preservation and providing services during interments. Approximately 80% 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. 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 Gravemarker Restoration Project based on the comprehensive 1999 monument preservation plan (FY13 will be the seventh year at the Old Hill Burying Ground), and (2) \$20,000 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. This amount is \$10,000 less than in previous years as part of the effort to stabilize the Cemetery Fund.

The Cemetery office and maintenance operations are now in their second 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 FY12 and are budgeted approximately the same in FY13 while regular budgeted expenses continue to rise. Budgeted capital costs for FY13 have been reduced by \$10,000 to assist in maintaining the estimated fund balance levels. In addition, one full-time position has been downgraded to part-time seasonal. The Cemetery Fund balance at the end of FY2011 stands at \$289,656.

Cemetery Revolving Fund Detail

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Estimate
Cemetery Fund Revenues				
Interment fees & other	\$64,368	\$51,888	\$55,800	\$55,800
Interest, Perpetual Care Fund	30,650	41,415	42,900	43,900
Lot sales plus interest	32,863	37,306	29,300	29,300
Capital gains distribution (from trust funds)	2,000	0	0	0
Total Revenue	<u>\$129,881</u>	<u>\$130,609</u>	<u>\$128,000</u>	<u>\$129,000</u>
Cemetery Fund Expenses				
Operations	\$102,846	\$107,284	\$128,271	\$111,348
Capital	49,363	26,551	40,000	30,000
Cemetery Dept. Subtotal	\$152,209	\$133,836	168,271	141,348
Town Clerk Transfer	0	3,000	3,000	3,000
Highway Department Transfer	0	7,539	0	0
Total Cemetery Expenses	<u>\$152,209</u>	<u>\$144,375</u>	<u>\$171,271</u>	<u>\$144,348</u>
Net For Year	-\$22,328	-\$13,766	-\$ 41,271	-\$15,348
Cemetery Fund Balance at Fiscal Year-End	<u>\$303,421</u>	<u>\$289,656</u>	<u>\$248,385</u>	<u>\$233,037</u>

Snow & Ice Mission Statement:

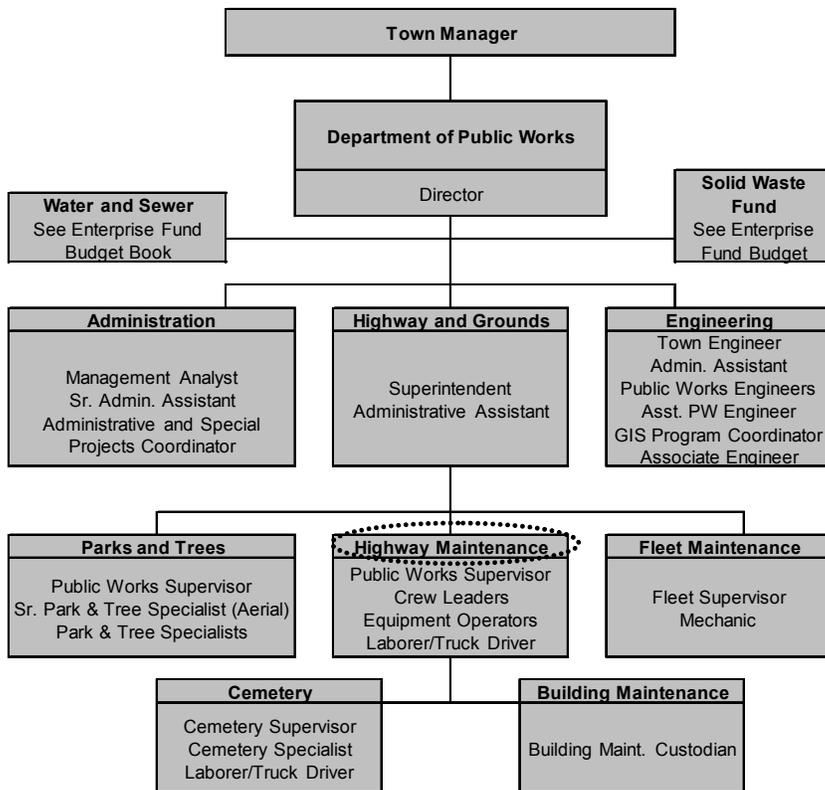
The purpose of this funding is to provide for the costs of maintaining the Town's streets, sidewalks, and parking areas during winter storm periods in a condition that allows for safe and convenient vehicular and pedestrian use by the general public, commerce, and emergency services.

Budget Highlights:

- This budget represents a 2.3% increase in operating cost over that of the FY12 budget.
- An appropriation based on a 10-year average of actual net winter maintenance expenditures would be \$569,000. However, due to budget constraints, \$525,000 is being recommended.
- Winter maintenance expenditures, particularly personal services, contract plowing, fuel costs, salt and sand supplies, are highly variable depending on weather conditions.
- The procurement of road salt is now through the State contract with all Towns now obtaining salt in this manner. Prices have been reduced by 6.5 % from 2012 and are now 20% below the 2009 price. Salt accounts for roughly 36 % of the winter maintenance budget

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 554,198	\$ 652,838	\$ 513,000	\$ 525,000
Other Funds	\$ -	\$ 69,179	\$ -	\$ -
Total Expenditures	\$ 554,198	\$ 722,017	\$ 513,000	\$ 525,000



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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Snow and Ice Removal	\$ 554,198	\$ 722,017	\$ 513,000	\$ 569,000	\$ 525,000
Totals	<u>\$ 554,198</u>	<u>\$ 722,017</u>	<u>\$ 513,000</u>	<u>\$ 569,000</u>	<u>\$ 525,000</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 513,000	100.00%	\$ 525,000	100.00%	2.34%
Totals	<u>\$ 513,000</u>	100.00%	<u>\$ 525,000</u>	100.00%	2.34%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>					

PUBLIC WORKS: Snow & Ice Removal

Item 18

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Highway Staff	2500 hrs.	\$ 63,980	2500 hrs.	\$ 66,930
	Park/Tree Staff	700 hrs.	17,676	700 hrs.	18,479
	Cemetery Staff	400 hrs.	9,618	400 hrs.	9,953
	Water/Sewer Staff	200 hrs.	5,200	200 hrs.	5,410
	Sub Total	<u>1.82 FTEs</u>	\$ 96,474	<u>1.82 FTEs</u>	\$ 100,772
5130	Highway Staff	2400 hrs.	92,134	2400 hrs.	96,380
	Park/Tree Staff	600 hrs.	22,727	600 hrs.	23,759
	Cemetery Staff	250 hrs.	9,017	250 hrs.	9,331
	Water/Sewer Staff	600 hrs.	19,500	600 hrs.	24,336
	Sub Total	<u>0.00 FTEs</u>	\$ 143,378	<u>0.00 FTEs</u>	\$ 153,806
5131	Overtime - Police	40 hrs.	\$ 1,820	40 hrs.	\$ 1,600
		Total	<u>1.82 FTEs</u>	\$ 241,672	<u>1.82 FTEs</u>

Program Implementation

Snow Plowing: 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.

Salt/Sanding: 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 through the 13-town consortium was reduced in 2011 from \$67.03 to \$56.97 for a savings of 15% per ton. The cost of salt was further reduced to \$51.71 per ton in FY12 by joining with the State in a five-year purchase agreement for salt.

Snow Removal: 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.

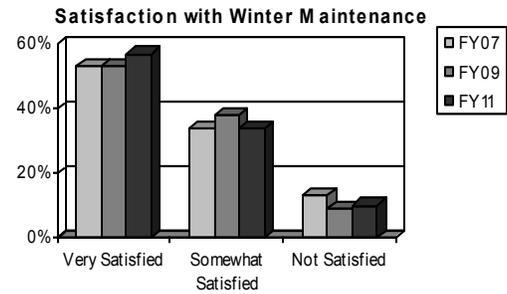
Public Work Programs

Program 1 – Snow & Ice Removal:

Objective: To ensure that the Town’s roads, sidewalks, and parking areas are properly plowed.

Performance Measure 1: How satisfied are you with the Town’s snow plowing and winter maintenance?

How satisfied are you with the Town’s snow plowing and winter maintenance?	FY05	FY07	FY09	FY11
Very Satisfied	N/A	53%	53%	57%
Somewhat Satisfied	N/A	34%	38%	34%
Not Satisfied	N/A	13%	9%	10%



*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: In the latest survey, 91% of respondents were at least “somewhat satisfied” with the Town’s snow plowing and winter maintenance activities.

Performance Measure 2: Winter Maintenance Activity Hours

A Comparison of Winter Maintenance Activity Hours					
	2008-2009 Actual	2009-2010 Actual	2008-2011 Actual	2011-2012 Budgeted	2012-2013 Proposed
Regular and Overtime Hours	9,960	6,556	7,650	7,550	7,650

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 10.2% decrease in operating cost from that of the FY12 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 in FY11 and FY12 to the present level of 1,393 as a result of public demand for better lighting in some areas.
- Down-sizing of existing fixtures has continued, resulting in energy savings which help compensate for the increase in the number of fixtures.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 54,133	\$ 49,681	\$ 72,000	\$ 64,624
Other Funds	\$ 380	\$ 540	\$ 540	\$ 576
Total Expenditures	\$ 54,513	\$ 50,221	\$ 72,540	\$ 65,200

Description:

The proposed program provides for the operation and maintenance of the streetlights that will be in service in FY13. 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 has increased the estimated annual electricity consumption in FY13 to approximately 433,100 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 FY12 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 14.41 cents per kWh for the period July-December and 15.62 cents per kWh for the period January-June (for an annual average in FY13 of 15.05 cents per kWh).

Streetlight charges for FY13 are estimated as follows:

July-December 2012	203,600 kWh (47%)	@ \$0.1441	= \$29,340
January-June 2013	<u>229,500 kWh</u> (53%)	@ \$0.1562	= <u>\$35,860</u>
Total	433,100 kWh		\$65,200

PUBLIC WORKS: Street Lighting

Item 19

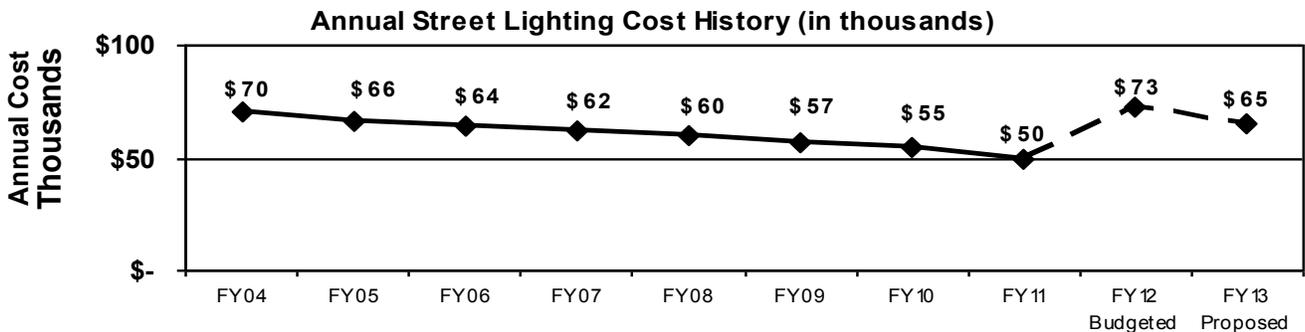
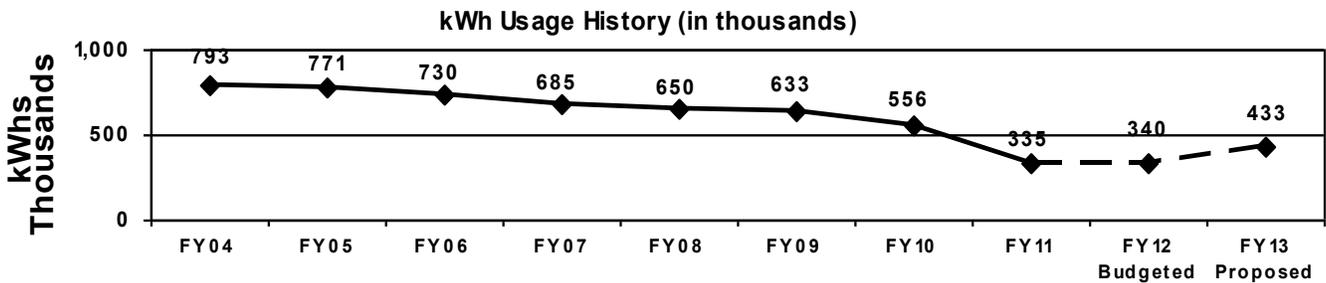
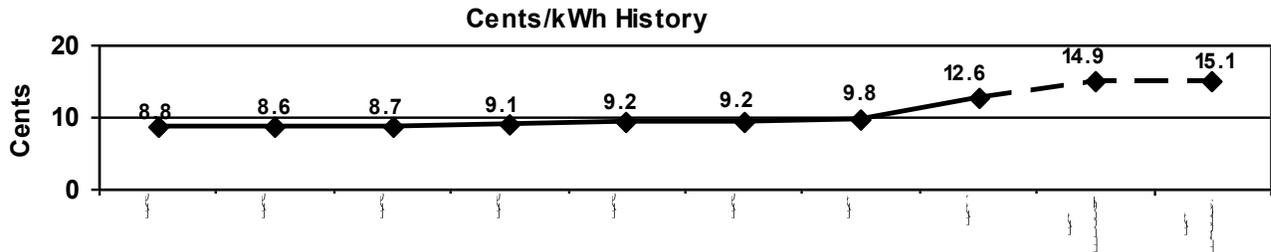
Expenditure Detail

	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	54,513	50,221	72,540	65,200	65,200
Totals	\$ 54,513	\$ 50,221	\$ 72,540	\$ 65,200	\$ 65,200

Funding Plan

	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 72,000	99.26%	\$ 64,624	99.12%	-10.24%
Town Trust Fund	540	0.74%	576	0.88%	6.67%
Totals	\$ 72,540	100.00%	\$ 65,200	100.00%	-10.12%

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 41.2% increase in capital cost from that of the FY12 budget but only 10% above FY11.
- The restoration of funding closer to requested levels will assist the equipment capital fund in maintaining the recommended equipment replacement schedule.
- The FY13 replacement plan includes two six (6) wheel dump trucks with new swap-loader equipped systems including wing plow and ground-speed control spreader attachments.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 278,000	\$ 270,000	\$ 210,000	\$ 296,500
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 278,000	\$ 270,000	\$ 210,000	\$ 296,500

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: 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 FY13 equipment replacement plan includes the following:

H-23 and H-24: 35,000 lb. GVWR six (6) wheel dump trucks with swap loader systems allowing multiple year-round use. One will replace a single-use sander truck (H24). The sander unit will be detached and installed on a skid for swap loader use. The other (H-23) with its swap loader system will be used for multiple tasks. Each will be equipped with a ground-speed control spreader attachment and a wing plow to assist in pushing back large volumes of snow during winter maintenance operations.

Note: GVWR = gross vehicle weight rating including vehicle, fuel, passengers and cargo.

PUBLIC WORKS: Equipment

Item 20

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
H14 – 2000 1T Dump	27,475				
H45-H46 – Street Sweeper Rebuilds	35,073				
E05-E09 Ford Escape Hybrids (2)	34,009				
Wacker Sidewalk Machine	58,238				
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			
H10 -1999 Pickup			40,000		
H22 - 2002 6-wheel Dump (W90)			15,000		
Catch Basin Cleaner for Swap Loader			85,000		
G54 - 1999 Rack Lift-gate Truck			40,000		
Roller 1T			30,000		
H23 - 1994 6-wheel Multi-use Dump				145,000	145,000
H24 - 2001 6-wheel Multi-use Dump				155,000	151,500
H2 - 2001 SUV Hybrid				30,000	-
Encumbered	123,205	(104,594)			
Totals	\$ 278,000	\$ 270,000	\$ 210,000	\$ 330,000	\$ 296,500

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 210,000	100.00%	\$ 296,500	100.00%	41.19%
Totals	\$ 210,000	100.00%	\$ 296,500	100.00%	41.19%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
L-1	Vehicles & Heavy Equipment	\$ 210,000	\$ 296,500	\$ 277,000	\$ 288,000	\$ 300,000	\$ 300,000
	Totals	\$ 210,000	\$ 296,500	\$ 277,000	\$ 288,000	\$ 300,000	\$ 300,000

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 a 4.6% decrease in capital expense from that of the FY12 budget.

FY13 preliminary plan includes:

- Construction of a drainage replacement for Grant Street/Elsinore Street
- Reconstruction of the Westford Road and Fitchburg Turnpike culverts.
- Drainage collection system rehabilitations on Brooks Street and Elm Street.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 205,000	\$ 205,000	\$ 215,000	\$ 205,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 205,000	\$ 205,000	\$ 215,000	\$ 205,000

Description:

The Drainage Program funds rehabilitation, replacement, additions, and major repairs to the Town's stormwater/drainage system consisting of approximately 200 culverts, 315 outfalls, 1,700 drainage manholes, approximately 3,700 drainage catch basins, and over 50 miles of drain lines. The Town is also responsible for three dams.

PUBLIC WORKS: Drainage

Item 21

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	205,000	205,000	215,000	230,000	205,000
Totals	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 215,000</u>	<u>\$ 230,000</u>	<u>\$ 205,000</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 215,000	100.00%	\$ 205,000	100.00%	-4.65%
Totals	<u>\$ 215,000</u>	100.00%	<u>\$ 205,000</u>	100.00%	-4.65%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 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
J-8	NPDES Compliance	\$ 10,000	\$ -	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000
	Totals	<u>\$ 215,000</u>	<u>\$ 205,000</u>	<u>\$ 230,000</u>	<u>\$ 215,000</u>	<u>\$ 215,000</u>	<u>\$ 215,000</u>

Program Implementation

In 2002 and 2003 the Town performed a Drainage System Inventory and integrated the data into the Town's geographical information system (GIS). This inventory provided 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.

The CPW Stormwater Team continues to inventory and assess the locations and condition of Concord's Stormwater/Drainage infrastructure. In FY12 CPW completed a Townwide culvert inventory to assist within future capital planning. In addition, CPW began supplemental data collection for the drainage collection system in an effort to update the drainage GIS layer.

Drainage system repairs/improvements are completed by CPW's Highway Division, incorporated into the Roads program design or bid as stand-alone projects, based on the project scope. All updated inventory data are used in re-prioritizing replacement projects and/or CPW repair projects.

Planned improvements for the FY2013 Drainage Program include Highway Division internal drainage replacement projects in Brooks Street and Elm Street as well as culvert replacements for Fitchburg Turnpike and the Sleepy Hollow Cemetery.

A drainage system replacement on Grant Street and portions of Elsinore Street is proposed to be completed as a contracted project either within the 2012 Roads Program or as a stand-alone project. Spencer Brook Culvert at Westford Road, which was damaged during the March 2010 flooding events, is also a planned as a contracted replacement project. The Engineering Division prepared an application to FEMA for \$69,000 under the Hazard Mitigation Grant Program (HMGP) to supplement Drainage Program funds required to repair the culvert. MEMA has recommended project approval, and CPW is awaiting FEMA response.

All drainage projects scheduled for FY13 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 outreach, drainage system mapping, and illicit discharge/detection and elimination (IDDE). The permit is planned to be updated and issued by EPA in Spring of 2012 on an individual watershed basis. 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.

Primarily due to logistical barriers, environmental and regulatory restrictions and cost, ditch maintenance and dredging operations — an important component in any comprehensive drainage program — are limited. Nevertheless, 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 FY12. The Engineering Division designed and CPW’s Highway Division installed a replacement for the drainage collection system on Derby Street, a culvert replacement on Fitchburg Turnpike and replacement of the Fairyland Pond outlet within the Town Forest. Drainage repairs on Fielding Street and Thoreau Street were also included in the 2011 Roads Program bid.

The CPW Stormwater Team continued to inventory and assess the locations and condition of Concord’s Stormwater/Drainage infrastructure. In FY12 CPW completed a Townwide culvert inventory to assist within future capital planning. In addition, CPW continued supplemental data collection for the updates to the drainage collection system GIS layers.

CPW completed the 2003 National Pollution Discharge Elimination System (NPDES) MS4 Permit Year 8 annual reporting to the Environmental Protection Agency. Major accomplishments within Permit Year 8 included the completion of outfall screening, sampling and testing for all waters impaired for bacteria as well as the development and adoption of the Town of Concord Stormwater Regulations and Concord Public Works Design and Construction Standards and Details.

Recent Funding History	
Fiscal Year	Appropriation
1998	60,000
1999	50,000
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

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 expenses from those of the FY12 budget.

- The overall sidewalk condition index (SCI) of 81 is within the target 80-85 SCI.

- FY11 sidewalk evaluation included an inventory of curb ramps to assess repairs needed to meet current ADA requirements.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 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 annual 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 FY2011.

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 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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 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					
	FY12 Budgeted	% of Budget	FY13 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	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
J-9	Sidewalk - Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 109,500
	Totals	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 109,500

Performance Information			
<p>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.</p>			
Sidewalk Type Detail		Sidewalk Condition Index (SCI)	
Type	Miles	Year	SCI Network Average
Bituminous Concrete	52.9 mi	2007	77
Stone Dust	2.0	2008	76
Portland Cement	3.4	2009	76
Stone Treated	0.3	2010	75
Brick	0.3	2011	81
Total Miles	58.9		
Sidewalk Condition Detail			
Condition	SCI Range	Miles	Percent
Replace	0-50	1.6	3%
Localized Repair	50-70	16.0	27%
Shows Wear	70-90	35.7	60%
No Distresses	90-100	5.6	10%
Total		55.9	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 FY12 budget.

- Total funding from all sources for the Roads Program is \$1,730,000, assuming state aid remains at the same level authorized for FY12.

- The proposed borrowing authorization for road rehabilitation includes an increase to \$950,000.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000
Other Funds	\$1,921,630	\$1,237,984	\$ 1,439,671	\$ 1,640,000
Total Expenditures	\$2,006,630	\$1,327,984	\$ 1,529,671	\$ 1,730,000

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 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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Road Improvements	\$ 2,006,630	\$ 1,327,984	\$ 1,529,671	\$ 1,730,000	\$ 1,730,000
Total Expenditure	\$ 2,006,630	\$ 1,327,984	\$ 1,529,671	\$ 1,730,000	\$ 1,730,000

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 90,000	5.88%	\$ 90,000	5.20%	0.00%
State Aid - Chapter 90	689,671	45.09%	690,000	39.88%	0.05%
Roads Program Borrowing	750,000	49.03%	950,000	54.91%	26.67%
Totals	<u>\$ 1,529,671</u>	100.00%	<u>\$ 1,730,000</u>	100.00%	13.10%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
J-1	Road Improvements	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,000
	Totals	<u>\$ 90,000</u>	<u>\$ 95,000</u>				

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 Roads Program funds will be directed towards the 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 17C).

The 2011 Roads Program improved approximately 1.72 miles of roads including reclamation of Whittemore Street (coordinated with water/sewer, drainage and CMLP improvements), Union Street, Willow Street, Fielding Street, Hubbard Street (from Thoreau St to Union St), Central Street (from Derby St to Pine St.) and Riverside Avenue (from Derby St to Pine St). The program also included a mill and overlay treatment on Thoreau Street.

The 2012 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%.

Performance Measure 1: How satisfied are you with the maintenance of the Town's roads?

How satisfied are you with the Town's Roads?	FY05	FY07	FY09	FY11
Very Satisfied	N/A	26%	21%	37%
Somewhat Satisfied	N/A	49%	57%	51%
Not Satisfied	N/A	24%	23%	12%

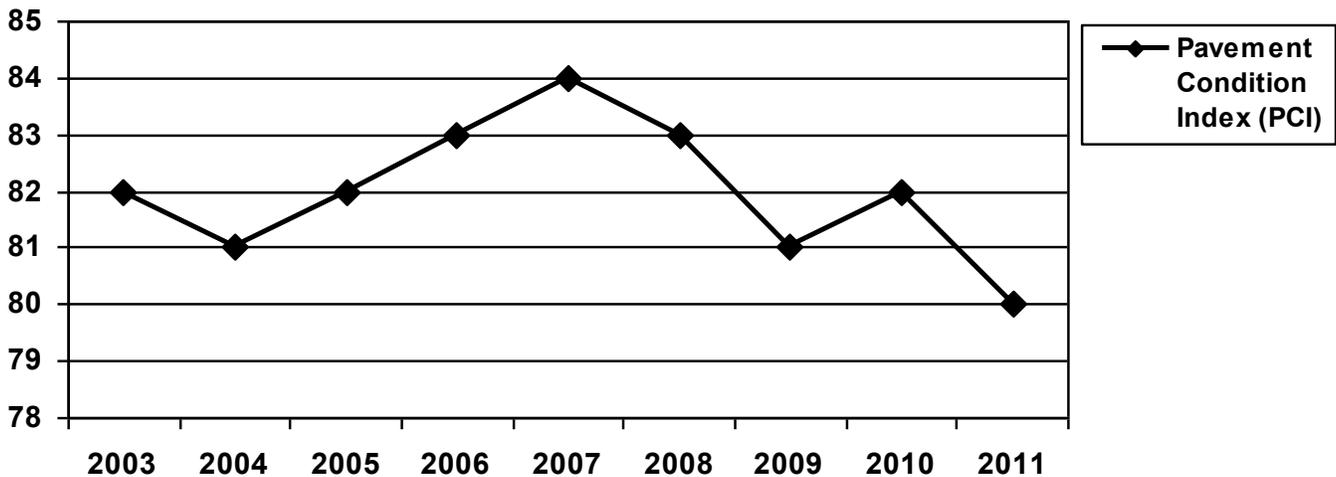


*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

Discussion: In the latest survey, 88% of respondents were at least “somewhat satisfied” with the Town’s road maintenance. When compared to the preceding survey, there was a noticeable drop in respondents describing themselves as “not satisfied” and a noticeable increase in those describing themselves as “very satisfied.”

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 80-85 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

	2003	2004	2005	2006	2007	2008	2009	2010	2011
<u>PCI Network Average</u>	82	81	82	83	84	83	81	82	80
<u>Recommended Repairs</u>									
Rehabilitation	11%	9%	8%	13%	14%	12%	9%	8%	11%
Maintenance	58%	62%	56%	46%	42%	52%	51%	48%	48%
No Maintenance Required	31%	29%	36%	41%	44%	36%	40%	44%	41%

- The recommended funding level for FY13 provides total Roads Program funding of approximately \$1,730,000, consisting of \$90,000 from the General Fund for related engineering design and inspection services, an estimated \$690,000 in Chapter 90 aid, and \$950,000 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	690,000	50771	1,730,000
2014	Plan	90,000	800,000	690,000	50771	1,580,000
2015	Plan	90,000	800,000	690,000	50771	1,580,000
2016	Plan	90,000	800,000	690,000	50771	1,580,000
2017	Plan	95,000	850,000	690,000	50771	1,635,000

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 7.6% increase in operating cost from that of the FY12 budget.
- Utility costs (electric, water and natural gas) comprise 43% of the operation and maintenance expenditures. An increase of 18% for the natural gas item is derived from historical usage as well as the cost per therm.
- Capital Outlay consists of \$5,000 for miscellaneous building improvements.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 94,400	\$ 89,650	\$ 88,725	\$ 94,982
Other Funds	\$ 71,561	\$ 67,594	\$ 62,606	\$ 67,604
Total Expenditures	\$ 165,961	\$ 157,244	\$ 151,331	\$ 162,586

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	
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed	FY11 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	20,023	22,090	23,830	24,940	1.209	8.058
Natural Gas	20,141	25,978	22,810	26,970	1.422	0.930
Water	993	854	970	1,010	0.047	0.011
Sewer	2,118	1,823	2,210	2,220	0.100	0.011

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	
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed	FY11 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 12,356	\$ 11,813	\$9,500	\$13,000	1.218	7.105
Natural Gas	3,102	5,024	\$4,500	\$5,100	0.518	0.305
Water	307	246	\$300	\$321	0.025	0.006
Sewer	600	469	\$600	\$630	0.048	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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 49,255	\$ 47,239	\$ 51,316	\$ 52,382	\$ 52,382
Purchased Services	-	-	-	-	-
Capital Outlay	27,704	5,900	5,000	16,250	5,000
133 Keyes Road	63,183	78,795	70,685	78,315	78,315
135 Keyes Road	25,819	25,310	24,330	26,889	26,889
Totals	\$ 165,961	\$ 157,244	\$ 151,331	\$ 173,836	\$ 162,586

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 88,725	58.63%	\$ 94,982	58.42%	7.05%
Water Fund	\$ 45,511	30.07%	\$ 49,168	30.24%	8.04%
Sewer Fund	\$ 10,994	7.26%	\$ 11,900	7.32%	8.24%
Solid Waste Fund	\$ 6,101	4.03%	\$ 6,536	4.02%	7.13%
Totals	\$ 151,331	100.00%	\$ 162,586	100.00%	7.44%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
I-1	Building Improvements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Totals	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 49,195	1.00	\$ 50,217
5130	Overtime	60hrs.	\$ 2,121	60 hrs.	\$ 2,165
	Total	1.00 FTEs	\$ 51,316	1.00 FTEs	\$ 52,382

Mission Statement:

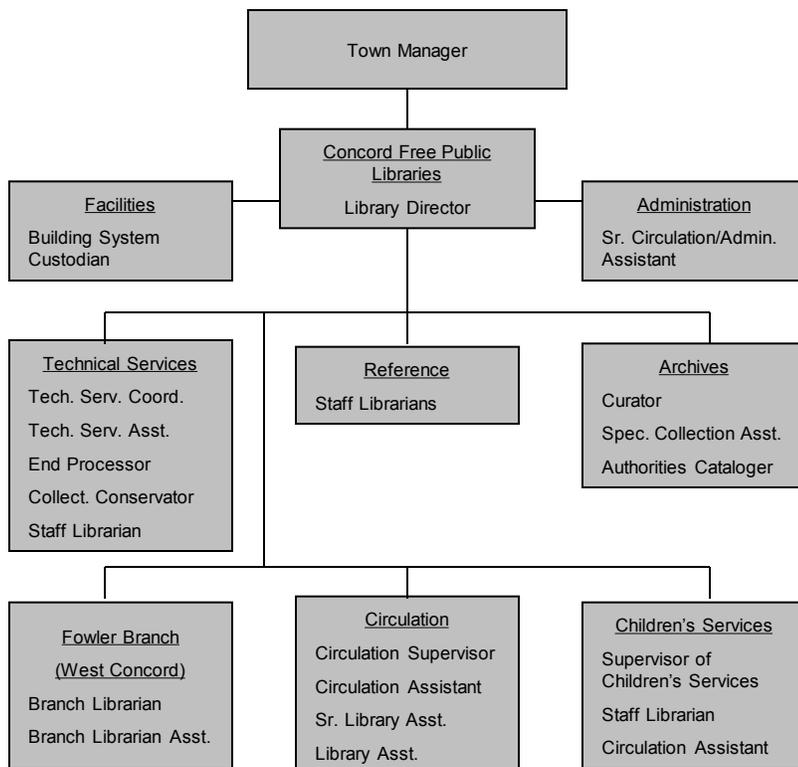
The mission of the Concord Free Public Library is to inspire lifelong learning and to actively promote personal enrichment by connecting community members to information, ideas, culture, unique historical resources, and each other in a tradition of innovation and excellence.

Budget Highlights:

- This budget represents a 1.7% increase in operating expenses over that of the FY12 budget.
- A new position of Assistant Library Director will be funded at \$77,818, necessitating leaving the Head of Reference unfunded at \$71,862. This results in an appropriation increase of \$5,956.
- Due to the volume of use at both buildings and the increased sq. footage at the Fowler Branch, an additional \$17,000 has been allocated to provide afternoon cleaning services for both facilities.
- An additional amount of \$5,000 has been allocated for increased staffing at the Fowler Branch.
- The budget line for Library books and materials (\$95,140) will be augmented by a one-year increase of \$50,000 in the Library Corporation's contribution to the library book and material account.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 1,779,225	\$ 1,734,894	\$ 1,828,512	\$ 1,854,082
Other Funds	\$ 14,000	\$ 14,000	\$ 17,422	\$ 23,000
Total Expenditures	\$ 1,793,225	\$ 1,748,894	\$ 1,845,934	\$ 1,877,082



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 for all maintenance and 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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 1,375,753	\$ 1,359,269	\$ 1,492,249	\$ 1,506,778	\$ 1,501,778
Purchased Services	112,721	117,054	104,178	122,340	122,340
Supplies	149,637	104,862	95,690	95,690	95,690
Other Charges	3,249	2,142	4,900	4,900	4,900
Capital Outlay	45,745	51,465	10,000	10,000	10,000
Library Corp. Costs	106,120	114,102	138,917	142,374	142,374
Totals	\$ 1,793,225	\$ 1,748,894	\$ 1,845,934	\$ 1,882,082	\$ 1,877,082

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 1,828,512	99.06%	\$ 1,854,082	98.77%	1.40%
Library Corporation	3,422	0.19%	12,000	0.64%	250.67%
State Aid	14,000	0.76%	11,000	0.59%	-21.43%
Totals	\$ 1,845,934	100.00%	\$ 1,877,082	100.00%	1.69%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
M-1	Computer Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Totals	\$ 10,000					

Utility Performance Information						
Utility	Cost				Efficiency	
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed	FY11 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity (Main)	51,557	59,283	58,800	62,369	1.235	8.623
Electricity (Fowler)	4,640	5,412	13,065	13,065	1.082	8.640
Natural Gas (Main)	16,299	19,487	22,755	21,657	0.406	0.297
Natural Gas (Fowler)	5,151	3,423	9,064	8,627	0.685	0.704
Water	1,757	2,031	1,908	2,343	0.042	0.008
Sewer	3,332	3,466	4,324	5,313	0.072	0.008

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

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Library Director	1.00	\$ 100,728	1.00	\$ 100,728
	Assistant Library Director	0.00	\$ 77,818	1.00	\$ 77,818
	Technical Services Coordinator	1.00	82,079	1.00	82,079
	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	1.00	-	0.00	-
	Staff Librarian	2.80	188,396	2.80	188,396
	Staff Librarian (Ref. Lib.)	0.75	48,274	0.75	48,274
	Technical Services Assistant	1.88	98,587	2.00	99,142
	Sr. Circulation/Admin. Asst.	1.00	54,748	1.00	54,748
	Circulation Assistant	1.88	86,215	1.88	86,757
	Building Systems Custodian	1.00	46,494	1.00	46,793
		Sub Total	<u>15.31 FTEs</u>	<u>\$ 1,011,952</u>	<u>15.43 FTEs</u>
5112	Branch Librarian	1.35	\$ 106,272	1.35	\$ 106,711
	Special Collections Assistant	0.50	27,180	0.50	27,180
	Sr. Library Assistant	1.18	60,688	1.18	61,826
	Branch Library Assistant	0.75	38,075	0.75	38,649
	Library Assistant	1.71	69,178	1.71	70,160
	Sub Total	<u>5.49 FTEs</u>	<u>\$ 301,393</u>	<u>5.49 FTEs</u>	<u>\$ 304,526</u>
5115	Library Assistant	1044 hrs.	\$ 25,000	1044 hrs.	\$ 25,000
	Branch Assistant	0 hrs.	\$ -	400 hrs.	\$ 5,000
	Circulation Assistant	157 hrs.	3,345	157 hrs.	3,345
	Library Assistant	2150 hrs.	35,862	2150 hrs.	35,862
	Authorities Cataloguer	783 hrs.	18,134	783 hrs.	18,134
	Librarian	1462 hrs.	33,612	1462 hrs.	33,612
	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>4.03 FTEs</u>	<u>\$ 174,904</u>	<u>4.22 FTEs</u>	<u>\$ 179,904</u>
5130	Custodial Overtime	94 hrs.	2,500	94 hrs.	2,500
5191	Tuition Reimbursement	0 hrs.	1,500	0 hrs.	1,500
5171	Recruitment Expense	N/A	-	N/A	-
	Total	<u>24.82 FTEs</u>	<u>\$ 1,492,249</u>	<u>25.13 FTEs</u>	<u>\$ 1,501,778</u>

Program Implementation

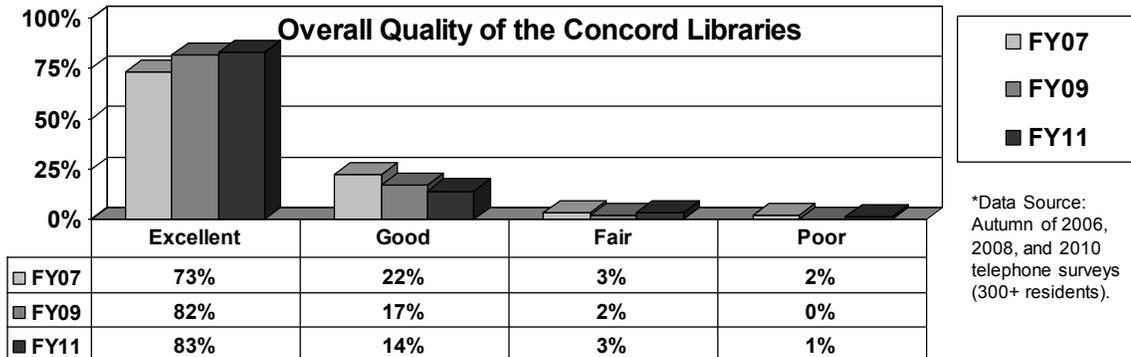
The FY13 budget provides \$95,140 for books and materials. With additional allocations from the Library Corporation of \$125,000, and contributions from the Friends of the Library of \$13,500, the total resources available for books and materials is projected to be \$233,640. This represents level funding over FY12.

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 (\$75,434), natural gas (\$30,284), and telephone service (\$10,000).

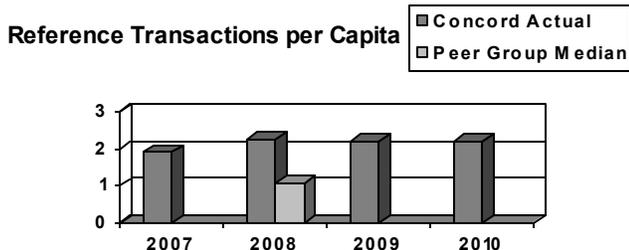
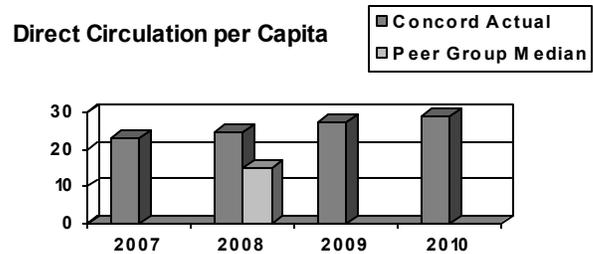
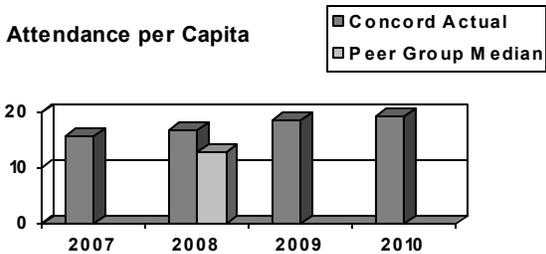
In FY13, the Library will begin implementing new service objectives based on the long range planning process in FY12.

In early FY13, we anticipate going live using Radio Frequency Identification Technology (RFID) at both locations to expedite the circulation and inventory process for library materials. The funding for this project was approved as a FY12 capital budget request and implementation has required significant planning in order to prepare the collection.

In addition to the funds appropriated by the Town, the Library also is supported by grant funds, private contributions, and the Library Corporation. The Library Corporation supplements the library's operating budget with approximately \$260,000 of additional funding. Total FY13 resources from the Town budget and the Library Corporation together are estimated to be about **\$2.13 million**.



Discussion: The vast majority of respondents from the latest resident survey had a positive view of the quality of Concord's Public Libraries , with 83% describing the quality as "Excellent."



Discussion: The Concord Free Public Library system continues to see a rising trend in attendance, direct circulation, and reference transactions per capita. These levels are also far above the levels seen by its peer group.*

*The latest data available for the peer group, at the time of this writing, is from 2008.

Mission Statement:

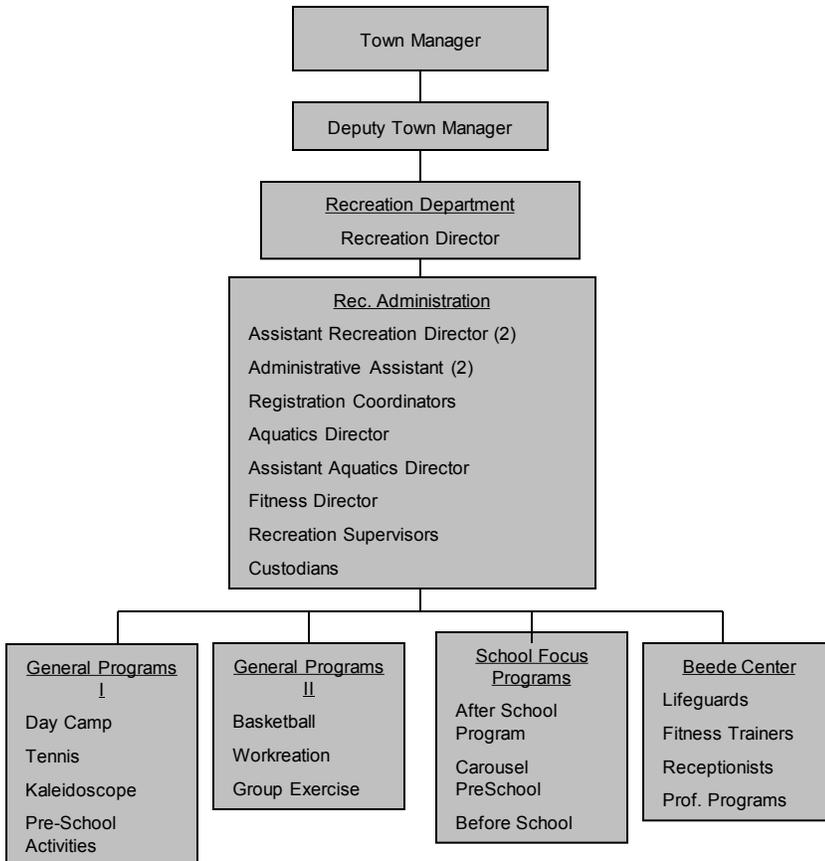
The mission of Recreation Administration is to provide high-quality activities designed to meet the year-round recreation interests of the community in an efficient, cost-effective, affordable, and inclusive manner.

Budget Highlights:

- This budget represents no change in operating expenses from that of the FY12 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.
- In FY13, an amount of \$11,292 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 97,537	\$ 99,452	\$ 92,555	\$ 92,555
Other Funds	\$ 1,381,451	\$ 1,327,368	\$ 1,350,445	\$ 1,332,541
Total Expenditures	\$ 1,478,988	\$ 1,426,820	\$ 1,443,000	\$ 1,425,096



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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 1,221,152	\$ 1,198,159	\$ 1,355,381	\$ 1,341,702	\$ 1,341,702
Purchased Services	188,030	157,233	37,248	36,072	36,072
Supplies	23,860	26,288	5,850	5,750	5,750
Other Charges	420	582	-	-	-
Capital Outlay	1,062	-	-	-	-
Rec. Fund Contribution	44,464	44,558	44,521	41,572	41,572
Totals	<u>\$ 1,478,988</u>	<u>\$ 1,426,820</u>	<u>\$ 1,443,000</u>	<u>\$ 1,425,096</u>	<u>\$ 1,425,096</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 92,555	6.41%	\$ 92,555	6.49%	0.00%
Recreation Fund	1,339,153	92.80%	1,321,249	92.71%	-1.34%
Swim and Fitness Fund	11,292	0.78%	11,292	0.79%	0.00%
Totals	<u>\$ 1,443,000</u>	100.00%	<u>\$ 1,425,096</u>	100.00%	-1.24%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>					

HUMAN SERVICES: Recreation Administration

Item 26

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Recreation Director	1.00	102,647	1.00	\$ 102,647
5157	Car Allowance	N/A	1,200	N/A	1,200
	General Fund Sub Total	<u>1.00 FTEs</u>	<u>\$ 103,847</u>	<u>1.00 FTEs</u>	<u>\$ 103,847</u>
5111	Assistant Recreation Director	1.00	80,424	1.00	80,424
	Recreation Supervisor	2.90	142,616	2.48	127,570
	Senior Administrative Assistant	1.00	59,630	1.00	60,797
5112	Recreation Clerk	0.56	21,412	0.56	21,412
	Sub Total	<u>5.46 FTEs</u>	<u>\$ 304,082</u>	<u>5.04 FTEs</u>	<u>\$ 290,203</u>
X	Other Rec. Fund Personnel Costs	39486 hrs.	946,452	39486 hrs.	946,452
5157	Car Allowance	N/A	1,000	N/A	1,200
	Sub Total	<u>18.91 FTEs</u>	<u>\$ 947,452</u>	<u>18.91 FTEs</u>	<u>\$ 947,652</u>
	Recreation Fund Sub Total	<u>24.37 FTEs</u>	<u>\$ 1,251,534</u>	<u>23.95 FTEs</u>	<u>\$ 1,237,855</u>
	Total	<u>25.37 FTEs</u>	<u>\$ 1,355,381</u>	<u>24.95 FTEs</u>	<u>\$ 1,341,702</u>

Program Implementation

In the fiscal year 2011, the Recreation Department served over 8,500 participants and had total program revenues of \$3.9 million (\$1.5 million in various program fees and \$2.4 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 FY13 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 \$100,000 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 averages 175 children each day and relies on a support staff of over 70 employees.

2011 Summer Service Level				
Activity	Participants	Revenue	Expenses	Net
Basketball Clinics	108	24,900	21,165	3,735
Extended Day AM/PM	310	14,143	9,593	4,550
Post Camp	32	11,330	8,359	2,971
Kaleidoscope/PreSchool Adv.	175	32,990	29,372	3,618
Ultimate Frisbee/Disc Sports	20	4,350	3,697	653
Brine Lacrosse	141	19,335	18,335	1,000
Theatre Camps (2)	88	25,510	21,650	3,500
Tennis Clinic	20	4,445	3,778	667
Workreation	169	34,005	20,697	13,308
Summer Adventures	25	6,047	5,895	152
Swim Programs				
Swim Lessons (Children's Center)	55	16,000	14,699	1,301
Family Swim	0	0	0	0
Adult Programs				
Group Exercise (June-August)	114	12,104	13,021	(917)
Minuteman Road Race	305	6,280	5,344	936
Concord Open				
Concord Open – 2011	90	51,076	31,076	20,000
Day Camp				
Day Camp – 2011	977	264,220	246,080	18,140

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 5.6% decrease in operating expenses over that of the FY12 budget.
- The decrease is mostly due to the installation of a high-efficiency HVAC system, which is in turn, expected to result in lower utility costs in FY13.
- 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 includes \$5,580 of funding for utilities at the 105 Everett Street building.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 76,023	\$ 75,427	\$ 84,381	\$ 82,119
Other Funds	\$ 24,700	\$ 24,730	\$ 24,833	\$ 20,929
Total Expenditures	\$ 100,723	\$ 100,157	\$ 109,214	\$ 103,048

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 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 2008), and playground equipment which was completed in April 2009. The center also contains the public restroom for Emerson Playground.

The facility received a new HVAC system in the Fall 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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 42,803	\$ 30,763	\$ 41,630	\$ 42,011	\$ 42,011
Purchased Services	36,200	38,519	42,046	37,157	37,157
Supplies	5,870	4,671	13,200	10,800	10,800
105 Everett Street	10,350	9,329	4,838	5,580	5,580
Rideout Fieldhouse	-	-	7,500	7,500	7,500
Capital Outlay	5,500	16,875	-	-	-
Totals	\$ 100,723	\$ 100,157	\$ 109,214	\$ 103,048	\$ 103,048

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 84,381	77.26%	\$ 82,119	79.69%	-2.68%
Recreation Fund	24,833	22.74%	20,929	20.31%	-15.72%
Totals	\$ 109,214	100.00%	\$ 103,048	100.00%	-5.65%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 41,630	1.00	\$ 42,011
	Total	1.00 FTEs	\$ 41,630	1.00 FTEs	\$ 42,011

Utility Performance Information						
Utility	Cost				Efficiency	
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed	FY11 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	10,583	11,631	12,600	11,840	0.931	8.128
Natural Gas	10,600	11,718	11,803	9,660	0.938	0.705
Water	1,018	890	1,320	1,172	0.071	0.031
Sewer	1,662	1,977	2,990	2,657	0.158	0.031

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 2.3% decrease in operating expenses over that of the FY12 budget.
- Funding for building improvements is proposed to increase by \$5,000 from FY12 to \$10,000 in FY13.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 130,057	\$ 133,062	\$ 135,972	\$ 137,934
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 130,057	\$ 133,062	\$ 135,972	\$ 137,934

Description:

The space at the Harvey Wheeler Community Center (HWCC) provides office and programming space for the Council on Aging, as well as Recreation Department pre-school and after-school programs.

HWCC was also used during the evenings and on the weekends by many different Town departments, local not-for-profit groups and private individuals. In calendar year 2011, income from rent and donations for use of HWCC totaled approximately \$14,000. This building fills a need in the community for small to medium-sized meeting spaces with adequate parking.

Utility Performance Information

Utility	Cost				Efficiency	
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed	FY11 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 18,096	\$ 20,123	\$18,948	\$19,708	1.402	8.307
Natural Gas	17,074	20,400	\$19,575	\$18,473	1.422	1.011
Water	426	545	\$522	\$575	0.038	0.009
Sewer	877	1,137	\$1,174	\$1,304	0.079	0.009

The Harvey Wheeler Center has a square footage of 14,350 and is used on weekdays, weekends 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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 58,336	\$ 61,485	\$ 64,544	\$ 65,680	\$ 64,820
Purchased Services	51,228	60,356	58,599	56,679	56,679
Supplies	5,493	5,286	7,769	6,435	6,435
Other Charges	-	-	60	-	-
Capital Outlay	15,000	5,935	5,000	10,000	10,000
Totals	<u>\$ 130,057</u>	<u>\$ 133,062</u>	<u>\$ 135,972</u>	<u>\$ 138,794</u>	<u>\$ 137,934</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 135,972	100.00%	\$ 137,934	100.00%	1.44%
Totals	<u>\$ 135,972</u>	<u>100.00%</u>	<u>\$ 137,934</u>	<u>100.00%</u>	<u>1.44%</u>

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
O-1	HWCC Building Improvements	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Totals	<u>\$ 5,000</u>	<u>\$ 10,000</u>				

Personnel Services Summary					
Code	Position Title	FY12 Budgeted		FY13 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 50,296	1.00	\$ 50,572
	Sub Total	<u>1.00 FTEs</u>	<u>\$ 50,296</u>	<u>1.00 FTEs</u>	<u>\$ 50,572</u>
5115	Part-Time Custodian	783 hrs.	12,920	783 hrs.	\$12,920
5130	Overtime	80 hrs.	1,328	60 hrs.	\$1,328
	Total	<u>1.38 FTEs</u>	<u>\$ 64,544</u>	<u>1.38 FTEs</u>	<u>\$ 64,820</u>

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 5.3% increase in operating expenses over that of the FY12 budget.

•The State Formula Grant for FY 2013 is expected to be \$29,163, which provides funding for the following positions: Wellness Clinic Coordinator (\$10,350), Activity Coordinator (\$7,200), and Outreach Coordinator (\$7,500). Benefits: \$1916 and \$2197 for volunteer recognition.

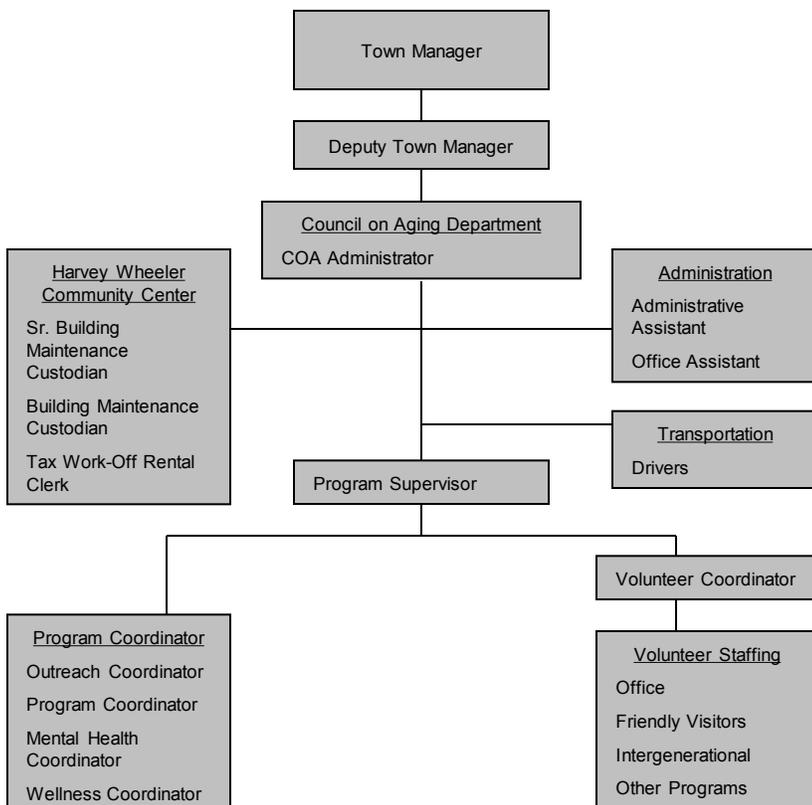
•An expected gift from the Community Chest of \$27,600 will be used to fund the Outreach Coordinator (\$12,000) Mental Health Worker (\$10,000), and Volunteer Coordinator (\$5,600).

•An increase of \$25,657 was requested to move the office assistant to a full time position. Due to limited resources, this request was partially funded for an increase of \$12,000.

•The van driver budget was increased to replace a two year gift from the Concord Friends of the Aging that was used to fund a wage increase and to allow for some additional driver time.

•The COA continues to be challenged by the growing number of senior citizens in Concord and the increasing referrals for help to frail elders through our Outreach Program.

Expenditure Summary				
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 220,963	\$ 236,895	\$ 242,053	\$ 255,932
Other Funds	\$ 49,900	\$ 54,781	\$ 54,781	\$ 56,763
Total Expenditures	\$ 270,863	\$ 291,676	\$ 296,834	\$ 312,695



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 wellbeing of elders in Concord.

HUMAN SERVICES: Council on Aging

Item 29

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 185,142	\$ 202,806	\$ 266,077	\$ 298,572	\$ 278,415
Purchased Services	23,460	17,703	18,298	17,612	17,612
Supplies	7,673	14,388	9,114	12,613	12,613
Other Charges	1,688	1,997	3,345	4,055	4,055
Capital Outlay	3,000	-	-	-	-
Totals	<u>\$ 220,963</u>	<u>\$ 236,895</u>	<u>\$ 296,834</u>	<u>\$ 332,852</u>	<u>\$ 312,695</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 242,053	81.54%	\$ 255,932	81.85%	5.73%
EOEA Grant	25,207	8.49%	29,163	9.33%	15.69%
Friends of the Aging	7,774	2.62%	-	0.00%	-100.00%
Community Chest Gift	21,800	7.34%	27,600	8.83%	26.61%
Totals	<u>\$ 296,834</u>	100.00%	<u>\$ 312,695</u>	100.00%	5.34%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>					

Personnel Services Summary					
		FY12 Budgeted		FY13 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	COA Director	1.00	\$ 70,603	1.00	\$ 66,150
	COA Supervisor	1.00	51,901	1.00	49,350
	Administrative Assistant	1.00	52,118	1.00	45,498
	Sub Total	<u>3.00 FTEs</u>	\$ 174,622	<u>3.00 FTEs</u>	\$ 160,998
5115	Van Drivers	2221 hrs.	\$26,722	2548 hrs.	\$30,576
	Office Assistant	726 hrs.	\$7,623	1869 hrs.	\$19,623
	Wellness Clinic Coordinator	528 hrs.	\$9,108	600 hrs.	\$10,350
	Activity Coordinator	480 hrs.	\$4,440	600 hrs.	\$7,200
	Outreach Coordinator	1440 hrs.	\$18,264	1600 hrs.	\$24,000
	Mental Health Worker	529 hrs.	\$13,225	500 hrs.	\$12,500
	Volunteer Coordinator	800 hrs.	\$10,000	800 hrs.	\$11,200
5130	Overtime	60 hrs.	\$2,073	60 hrs.	\$1,968
	Total	<u>6.22 FTEs</u>	\$ 266,077	<u>7.08 FTEs</u>	\$ 278,415

Program Implementation

The FY13 budget recommendation provides funding to cover the full-time positions of the Director, Program Supervisor and Administrative Assistant; a part-time office assistant; 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), increased by \$3,956 in FY12 after the new Federal census figures were released. This grant is expected to remain stable in FY13. The grant provides full funding for a Wellness Clinic Coordinator (\$10,350), an Activity Coordinator (\$7,200), as well as partial funding for the Outreach Coordinator (\$7,500). EOEA funds of \$2,197 are available for volunteer recognition and \$1,916 for associated Social Security and Medicare benefits.

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 Mental Health Worker (\$10,000), as well as associated social security and Medicare benefits.

Funding for vans in FY13 includes a \$30,576 Town appropriation for van drivers. In addition, the budget funds \$9,133 for gasoline, and \$5,500 for vehicle maintenance.

Council on Aging Programs

Program 1 – COA Operations:

Objective: To offer COA services effectively and efficiently.

Performance Measures

- Approximately 26,500 phone calls came into the COA office for general information
- 3,538 rides were provided on the COA van
- 936 health screenings were provided
- 252 outreach clients were monitored by the social work staff
- 13,450 congregate meals were served
- 3,602 people participated in 272 fitness classes

Volunteer statistics:

	2008	2009	2010	2011
Hours of Service	12,483 hrs.	9,152hrs.	9,125 hrs.	11,430
Value of Hours*	\$225,693	\$178,555	\$190,256	\$238,316

•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 , Greeters and aides
- 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, COA library assistants, trip leaders
- Teachers /Leaders for craft , computer , fitness , and art classes
- Harvey Wheeler Community Center 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 0.8% increase in operating expenses from that of the FY12 budget.
- The benefits portion of this account reflects one qualifying resident currently receiving monetary benefits, 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 include a small increase from \$1,404 to \$1,540 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 30,189	\$ 26,682	\$ 30,222	\$ 30,468
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 30,189	\$ 26,682	\$ 30,222	\$ 30,468

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.

HUMAN SERVICES: Veterans Services & Benefits

Item 30

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
<u>Veterans Services</u>					
Personnel Services	\$ 18,212	\$ 16,943	\$ 18,550	\$ 18,550	\$ 18,550
Purchased Services	1,287	1,379	1,404	1,540	1,540
Supplies	363	2,006	468	578	578
Other Charges	351	132	800	800	800
Sub Total	\$ 20,213	\$ 20,460	\$ 21,222	\$ 21,468	\$ 21,468
<u>Veterans Benefits</u>					
Other Charges	\$ 9,976	\$ 6,222	\$ 9,000	\$ 9,000	\$ 9,000
Totals	\$ 30,189	\$ 26,682	\$ 30,222	\$ 30,468	\$ 30,468

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 30,222	100.00%	\$ 30,468	100.00%	0.81%
Totals	\$ 30,222	100.00%	\$ 30,468	100.00%	0.81%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
Code	Position Title	FY12 Budgeted		FY13 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5115	Veterans Service Agent	783 hrs.	18,550	783 hrs.	18,550
	Total	0.38 FTEs	\$ 18,550	0.38 FTEs	\$ 18,550

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 a 1.1% increase in operating expenses over that of the FY12 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 FY13 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, reduced in FY11 due to budget constraints, remains at \$2,500.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 23,636	\$ 23,478	\$ 23,540	\$ 23,800
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,636	\$ 23,478	\$ 23,540	\$ 23,800

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

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Public Ceremonies	\$ 20,621	\$ 20,469	\$ 21,040	\$ 21,300	\$ 21,300
Memorial Day Flags	1,960	2,385	1,500	1,500	1,500
Street Flags	1,055	624	1,000	1,000	1,000
Totals	<u>\$ 23,636</u>	<u>\$ 23,478</u>	<u>\$ 23,540</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 23,540	100.00%	\$ 23,800	100.00%	1.10%
Totals	<u>\$ 23,540</u>	100.00%	<u>\$ 23,800</u>	100.00%	1.10%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 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 1.7% increase in operating expenses from that of the FY12 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 27,162	\$ 23,788	\$ 22,854	\$ 23,206
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 27,162	\$ 23,788	\$ 22,854	\$ 23,206

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 tenth year of a 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 Town Manager's Office. 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	
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed	FY11 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	702	972	822	819	0.868	7.586
Natural Gas	681	1,748	543	524	1.561	0.554
Water	674	424	698	665	0.379	0.171
Sewer	1,491	943	1,582	1,507	0.842	0.171

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

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 8,090	\$ 3,504	\$ 2,340	\$ 2,340	\$ 2,340
Purchased Service	8,796	12,232	13,964	14,316	14,316
Supplies	3,154	2,375	4,050	4,050	4,050
Other Charges and Expenses	-	-	-	-	-
Capital Outlay	7,122	5,678	2,500	5,000	2,500
Totals	\$ 27,162	\$ 23,788	\$ 22,854	\$ 25,706	\$ 23,206

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 22,854	100.00%	\$ 23,206	100.00%	1.54%
Totals	\$ 22,854	100.00%	\$ 23,206	100.00%	1.54%

Capital Outlay Plan							
Ref. #	Description	FY12 Budgeted	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
A-5	Building Improvements	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Totals	\$ 2,500					

Personnel Services Summary					
Code	Position Title	FY12 Budgeted		FY13 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5115	Limited Status (custodian)	156 hrs.	\$ 2,340	156 hrs.	\$ 2,340
5130	Overtime (custodian)	0 hrs.	-	0 hrs.	-
	Total		\$ 2,340		\$ 2,340

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 FY12 budget.
- As of June 30, 2011, the General Fund accrued liability for sick leave buyback payable at retirement was \$1,308,954 (-6.9%) for 101 eligible active Town employees. 62% of this liability is on account of uniformed Police and Fire personnel.
- At FY11 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, 2011 was \$199,783

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 71,856	\$ 89,991	\$ 100,000	\$ 100,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 71,856	\$ 89,991	\$ 100,000	\$ 100,000

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.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Unused Sick Leave	13,161	84,135	90,000	90,000	90,000
Public Safety	185	190	2,500	2,500	2,500
Employee Assistance Program	3,510	5,666	7,500	7,500	7,500
Sick Leave Buyback Res.	55,000	-	-	-	-
Totals	\$ 71,856	\$ 89,991	\$ 100,000	\$ 100,000	\$ 100,000

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 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
Police Union*	\$ 340,305	\$ 362,214	\$ 308,956
Fire Union	573,734	540,478	500,869
All Other Town Gov't	572,410	480,866	499,129
Total Liability Payable From this Account**	\$ 1,486,449	\$ 1,383,558	\$ 1,308,954
Concord Public Schools***	\$ 1,843,289	\$ 1,702,435	\$ 1,721,757
Total General Fund Liability	\$ 3,329,738	\$ 3,085,993	\$ 3,030,711

*The contract with the Concord Police Association effective July 1, 2011 establishes the following maximum payoff

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

**Payout FY12-FY17 from this account is expected to exceed \$630,000.

***Payout charged to CPS budget.

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 FY12 budget.
- This account is less than 1% of Article 6, the accounts under the jurisdiction of the Town Manager.
- No Reserve Fund requests were submitted to the Finance Committee during FY11.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Transfer to Other Accts.	\$ (76,582)	\$ -	N/A	N/A
Return to Revenue	\$ 148,418	\$ 225,000	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 FY11, the Finance Committee did not make any reserve fund transfers.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Original Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Total Transferred	(76,582)	-	N/A	N/A	N/A
Balance Unexpended (Return to Revenue)	148,418	225,000	N/A	N/A	N/A

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 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:

- This budget represents a 2.1% decrease in operating cost over that of the FY12 budget.
- 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 new plan.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
Appropriation	\$ 300,000	\$ 350,000	\$ 470,000	\$ 460,000
Less Transfers & Encumbrances	\$ (295,750)	\$ (339,052)	\$ (372,217)	N/A
Balance Unexpended	\$ 4,250	\$ 10,948	\$ 97,783	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 FY13 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 FY13 step increase and merit pay plan prior to July 1, 2012.

A comprehensive Classification and Compensation Study was completed in 2008 covering all pay scales.

For each of the prior two years (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 current year (FY12) compensation plan allowed for an average 4.5% pay adjustment. For FY13, effective July 1, 2012, the Town Manager is proposing 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 FY13 are proposed for funding from this account.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Original Appropriation	\$ 300,000	\$ 350,000	\$ 470,000	\$ 460,000	\$ 460,000
Total Transfers	(295,750)	(320,328)	(372,217)	N/A	N/A
Encumbered		(18,724)	-	N/A	N/A
Balance Unexpended (Return to Revenue)	\$ 4,250	\$ 10,948	\$ 97,783*	N/A	N/A

*Balance not distributed to operating department accounts as of Dec. 31, 2011.

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 470,000	100.00%	\$ 460,000	100.00%	-2.13%
Totals	<u>\$ 470,000</u>	100.00%	<u>\$ 460,000</u>	100.00%	-2.13%

Mission Statement:

This account exists to acquire land for Town use.

Budget Highlights:

- General Fund support is proposed in FY13.
- 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 15,000	\$ -	\$ -	\$ 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 FY13. The balance of the fund as of June 30, 2011 was \$13,448.

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	\$ 5,200	\$ 19,667	\$ -	\$ 10,000	\$ 10,000
Other Charges & Expenses	\$ -	\$ 2,942	\$ -	\$ -	\$ -
Total Expenditure	\$ 5,200	\$ 22,609	\$ -	\$ 10,000	\$ 10,000

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ -	N/A	\$ 10,000	N/A	N/A
Totals	\$ -	N/A	\$ 10,000	N/A	N/A

Land Fund History

	FY07	FY08	FY09	FY10	FY11	FY12 Budgeted	FY13 Proposed
<u>Fund Source</u>							
Beginning Balance	\$ 19,691	\$ 20,738	\$ 16,170	\$ 24,010	\$ 36,057	\$ 13,448	\$ 13,498
Return to Fund	-	-	12,700 (b)	-	-	-	-
Sale of Land	-	-	-	-	-	-	-
Tax Levy	-	-	-	15,000	-	-	10,000
Gifts	-	-	-	-	-	-	-
Interest Earned	1,047	812	340	197	-	50	50
Total Available	\$ 20,738	\$ 21,550	\$ 29,210	\$ 39,207	\$ 36,057	\$ 13,498	\$ 23,548
<u>Fund Uses</u>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Purchase	-	-	-	-	-	-	-
Options	-	-	-	-	-	-	-
Appraisal, Legal, Surveying, etc.	-	5,380 (a)	5,200 (a)	3,150	22,609	-	-
Total Used	\$ -	\$ 5,380	\$ 5,200	\$ 3,150	\$ 22,609	\$ -	\$ -
Ending Balance	\$ 20,738	\$ 16,170	\$ 24,010	\$ 36,057	\$ 13,448	\$ 13,498	\$ 23,548

Notes:

(a) Costs related to acquisition of Emerson Annex Unit 4.

(b) Unexpended balance of Article 49 of 2001 ATM returned to Land Fund fund balance.

Mission Statement:

The purpose of this funding is to provide for the cost of employee group insurance programs.

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 FY13.
- About 70% of active Town and CPS employees select Town health insurance coverage.
- Pursuant to a new state law, a revised health plan design will be implemented on June 1, 2012; the resulting lower premium cost will be 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$3,768,552	\$3,996,166	\$ 4,650,000	\$ 4,650,000
Transfer to Insurance Reserve	\$ 384,049	\$ 68,835	\$ -	\$ -
Other Funds	\$ 402,603	\$ 431,185	\$ 483,000	\$ 483,000
Total Expenditures	\$4,555,204	\$4,496,186	\$ 5,133,000	\$ 5,133,000

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) have 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, we will implement a new set of group health insurance plans 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. As a result, the FY13 group insurance budget is being funded at the same level as in FY12.

JOINT (TOWN-CPS): Group Insurance

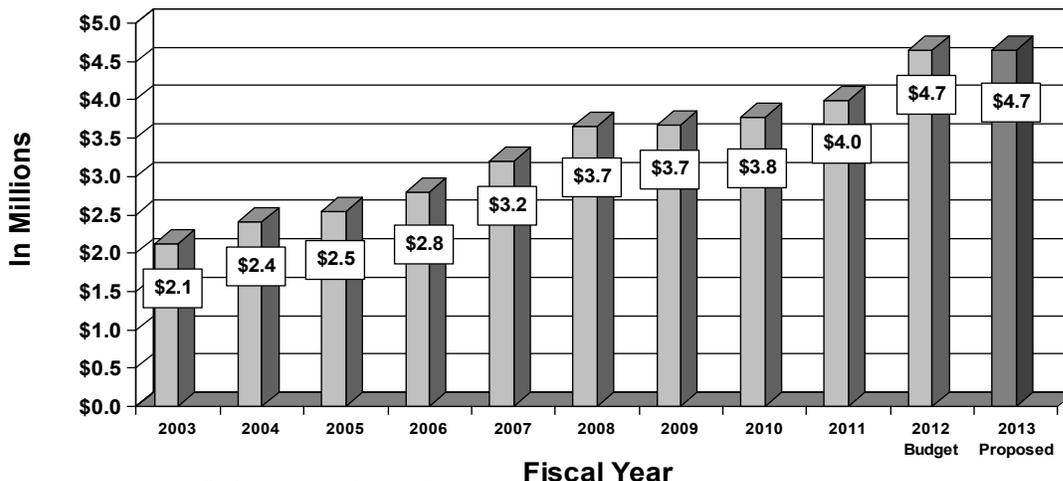
Item 37A

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Health Insurance -Active	\$ 2,826,059	\$ 2,993,576	\$ 3,500,000	\$ 3,422,000	\$ 3,422,000
Health Insurance - Retired	\$ 1,086,805	\$ 1,752,412	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000
Life Insurance	16,068	15,744	18,000	18,000	18,000
Dental Insurance	236,335	236,286	250,000	260,000	260,000
Other Prof. Services	1,200	-	15,000	15,000	15,000
Medicare Part B Penalty Reimbursement	4,629	9,333	50,000	50,000	50,000
Health Plan Mitigation Fund	-	-	-	168,000	168,000
Transfer to Insurance Reserve Fund	384,049	68,835	-	-	-
Total Expenditure	\$ 4,555,144	\$ 5,076,186	\$ 5,133,000	\$ 5,133,000	\$ 5,133,000

Note: OPEB information is presented in Item 37B on pages III-155 to 156

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 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%
Totals	\$ 5,133,000	100.00%	\$ 5,133,000	100.00%	0.00%

Group Insurance Costs
(General Fund Only)



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 FY12 budget.
- Although \$400,000 has been proposed to partially fund the General Fund's portion of the Annual Net OPEB Obligation (NOO), the total FY13 liability is approximately \$2.7 million.
- The Enterprises (Light Plant, Water & Sewer Divisions, and Beede Center) will continue to fully fund their portion of the NOO.

Funding Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ -	\$ 400,000	\$ 150,000	\$ 400,000
Transfer from Insurance Reserve	\$ -	\$ 700,000	\$ -	\$ -
Other Funds	\$ 480,680	\$ 263,192	\$ 287,932	\$ 314,481
Total Funding	\$ 480,680	\$1,363,192	\$ 437,932	\$ 714,481

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. From the study, it was determined that the Town, which includes individuals associated with the Town Government and Concord Public Schools, has 611 active employees and 375 retirees, spouses, and survivors. The Actuarial Accrued Liability (AAL), which is the cost attributed to post-employment health care benefits, is approximately \$23 million for active employees and \$20 million for retirees, spouses, and survivors must now be presented beginning with 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 FY13, the Annual NOO is projected to be \$3,006,616, which is comprised of the liability associated with the various funds. As presented in the Annual Funding Plan for FY13, the General Fund budget proposes \$400,000 to partially cover its obligation and the Enterprise Funds plan to fully pay for their obligations totaling \$314,481.

The FY13 Cumulative Unfunded OPEB Obligation equals the FY12 Unfunded Obligation (\$7,602,433) plus the FY13 NOO (\$3,006,616) minus the FY13 Funding Plan amount (\$714,481) to arrive at \$9,894,568.

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 \$3.0 million in FY13.

Annual Net OPEB Obligation (Liability net of "pay as you go" Contributions)					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 1,926,815	\$ 2,207,520	\$ 2,253,224	\$ 2,464,852	\$ 2,692,134
Light Fund	124,449	129,915	138,424	151,436	165,400
Water Fund	59,972	63,911	68,097	74,498	81,367
Sewer Fund	14,993	15,978	17,025	18,625	20,342
Swim & Fitness Center Fund	34,253	37,209	39,646	43,373	47,372
Totals	\$ 2,160,482	\$ 2,454,533	\$ 2,516,416	\$ 2,752,784	\$ 3,006,616

The Town has begun to set funds aside to cover the OPEB liability. First, the Enterprise funds paid down the previous year and current obligation in FY10. Thereafter, the Enterprise funds have covered the annual obligation. In addition in FY11, the Town allocated \$1.1 million to partially pay down the General Fund liability.

Annual Funding Plan - Payments to OPEB Trust Fund					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund Total	\$ -	\$ -	\$ 400,000	\$ 150,000	\$ 400,000
Trans. From Ins. Reserve	-	-	700,000	-	-
Light Fund	-	254,364	138,424	151,436	165,400
Water Fund	-	123,883	68,097	74,498	81,367
Sewer Fund	-	30,971	17,025	18,625	20,342
Swim & Fitness Center	-	71,462	39,646	43,373	47,372
Totals	\$ -	\$ 480,680	\$ 1,363,192	\$ 437,932	\$ 714,481

The cumulative OPEB Obligation is show below. The total amount equals the previous year’s Unfunded OPEB Obligation plus the current year NOO minus the current year funding amount.

Cumulative Unfunded OPEB Obligation					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund Total	\$ 1,926,815	\$ 4,134,335	\$ 5,287,579	\$ 7,602,433	\$ 9,894,568
Light Fund	124,449	0	0	0	0
Water Fund	59,972	0	0	0	0
Sewer Fund	14,993	0	0	0	0
Swim & Fitness Center	34,253	0	0	0	0
Totals	\$ 2,160,482	\$ 4,134,335	\$ 5,287,579	\$ 7,602,433	\$ 9,894,568

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 level-funded from that of FY12.
- 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 \$328,000 is projected to be apportioned as follows:

Expenditure Summary				
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 119,769	\$ 125,294	\$ 175,000	\$ 175,000
Transfer to Insurance Reserve	\$ 80,232	\$ 49,706	\$ -	\$ -
Other Funds	\$ 160,971	\$ 159,670	\$ 163,000	\$ 163,000
Total Expenditures	\$ 360,971	\$ 334,670	\$ 338,000	\$ 338,000

	\$ in thousands	% of total
Town Appropriation	\$165	50.3%
Public Schools (K-8)	50	15.2
CCRS	20	6.1
Light Fund	45	13.7
Water Fund	30	9.2
Sewer Fund	8	2.4
Swim & Fitness Ctr.	8	2.4
All Other	2	0.6
Total	\$328	100.0%

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 \$250,000. The budget estimate for FY13 (the rate adjustment in July, 2012) anticipates no change in premium rates but an increase to cover higher insured values and a drop in available "reward credits."

JOINT (TOWN-CPS): Property and Liability Insurance

Item 37C

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Insurance Premiums	\$ 272,360	\$ 284,964	\$ 328,000	\$ 328,000	\$ 328,000
Damages to Pers. & Prop.	8,380	-	5,000	5,000	5,000
Insurance Advisor	-	-	5,000	5,000	5,000
Transfer to Ins. Res. Fund	80,232	49,706	-	-	-
Total Expenditure	\$ 360,971	\$ 334,670	\$ 338,000	\$ 338,000	\$ 338,000

Insurance Premium Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Gross Budget	General Fund Only
Automobile	\$ 72,755	\$ 58,584	\$ 71,000	\$ 71,000	\$ 43,000
General Liability, Umbrella, Pub. Officer. School Board	79,408	118,572	120,000	110,000	45,000
Property Insurance	89,451	74,177	100,000	105,000	35,000
Police and Fire Medical	28,933	31,818	35,000	40,000	40,000
All Other	1,813	1,813	2,000	2,000	2,000
Total Expenditure	\$ 272,360	\$ 284,964	\$ 328,000	\$ 328,000	\$ 165,000

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 175,000	51.78%	\$ 175,000	51.78%	0.00%
Other Sources:					
CMLP	50,000	14.79%	45,000	13.31%	-10.00%
Water	30,000	8.88%	30,000	8.88%	0.00%
Sewer	8,000	2.37%	8,000	2.37%	0.00%
Swim and Fitness	8,000	2.37%	8,000	2.37%	0.00%
CPS	45,000	13.31%	50,000	14.79%	11.11%
CCRSD	20,000	5.92%	20,000	5.92%	0.00%
Other	2,000	0.59%	2,000	0.59%	0.00%
Totals	\$ 338,000	100.00%	\$ 338,000	100.00%	0.00%

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 \$653 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

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 142,436	\$ 191,235	\$ 200,000	\$ 200,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 142,436	\$ 191,235	\$ 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 FY13 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.

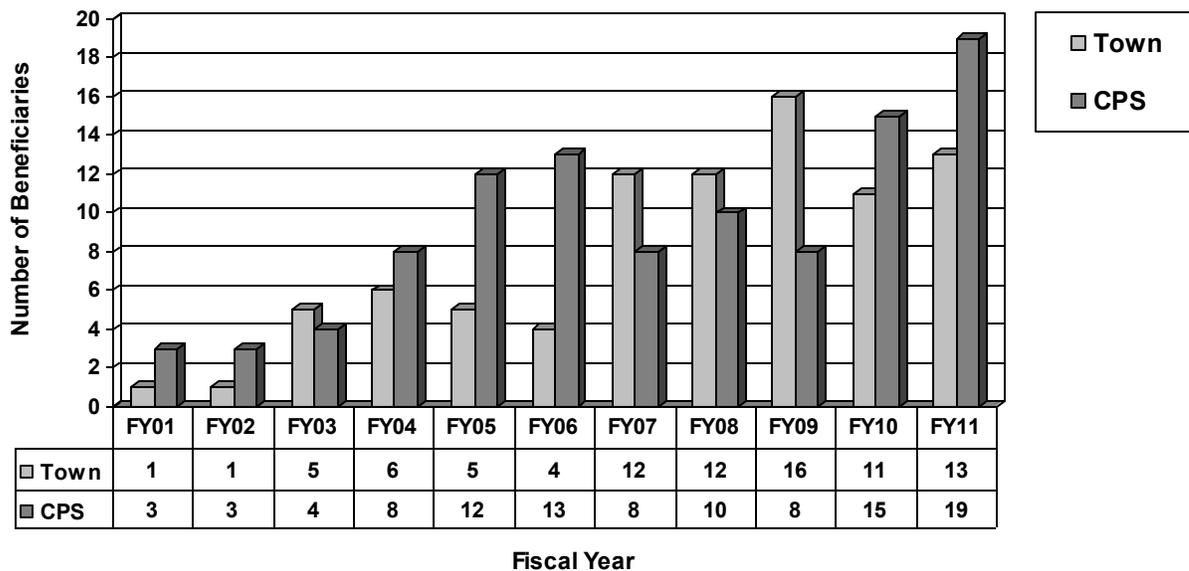
"Stop-Loss" coverage with an insured ceiling of \$2 million per year, a specific retention level of \$350,000 per accident and an aggregate retained loss of \$605,275 per year has been acquired for the current year (July 1, 2011 to June 30, 2012) at a premium of \$36,042 of which the General Fund's share was \$28,906.

JOINT (TOWN-CPS): Unemployment & Workers' Compensation Item 38

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Unemployment Comp.	\$ 76,334	\$ 128,411	\$ 100,000	\$ 100,000	\$ 100,000
<u>Workers Comp.</u>					
Admin. Services	\$ 12,250	\$ 10,973	\$ 20,000	\$ 20,000	\$ 20,000
Reinsurance/Stop-loss	25,150	26,625	30,000	30,000	30,000
Medical Expenses	\$ 16,756	\$ 25,226	50,000	50,000	50,000
Settlements	11,946	-	-	-	-
Total Expenditure	\$ 142,436	\$ 191,235	\$ 200,000	\$ 200,000	\$ 200,000

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 200,000	100.00%	\$ 200,000	100.00%	0.00%
Totals	\$ 200,000	100.00%	\$ 200,000	100.00%	0.00%

Unemployment Compensation History



Mission Statement:

The purpose of this funding is to provide for the costs 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.

Budget Highlights:

- At the most recent biennial actuarial valuation date of January 1, 2010, the Revised Funding Schedule projected full funding status as of FY21.
- Investment performance for the two-year period to January 1, 2010 was sharply negative, with a 11.4% loss for the 24-month period.
- The next biennial actuarial valuation will be as of January 1, 2012. For the two-year period from January 1, 2010, preliminary data indicates that the investment return was approximately at +16%, about the level of 7.75% per year projected in the Jan 1, 2010 funding schedule.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$2,450,000	\$2,500,000	\$ 2,860,000	\$ 2,945,000
Other Funds	\$ 315,428	\$ 338,767	\$ 408,969	\$ 418,375
Total Expenditures	\$2,765,428	\$2,838,767	\$ 3,268,969	\$ 3,363,375

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.

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

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

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

The actuarial valuation of January 1, 2010 reported pension benefit obligations as follows:			
	At 1/1/08	At 1/1/10	% Change (2 years)
Obligations (AAL)	\$94,681,278	\$106,054,069	12.0%
Assets (AVA)	\$90,963,278	\$90,444,816	-0.6%
Unfunded Obligation	\$3,718,000	\$15,609,253	319.8%
Funded Ratio	96.1%	85.3%	n/a

AAL = Actuarial Accrued Liability

AVA = Actuarial Value of Assets

JOINT (TOWN-CPS): Retirement

Item 39

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Contributory Retirement	\$ 2,548,752	\$ 2,548,752	\$ 2,860,000	\$ 2,922,000	\$ 2,922,000
Transfer to Pension Reserve.	290,015	290,015	408,969	441,375	441,375
Total Expenditure	\$ 2,838,767	\$ 2,838,767	\$ 3,268,969	\$ 3,363,375	\$ 3,363,375

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 2,860,000	87.49%	\$ 2,945,000	87.56%	2.97%
Light Fund	314,394	9.62%	321,625	9.56%	2.30%
Water Fund	35,345	1.08%	36,158	1.08%	2.30%
Sewer Fund	8,836	0.27%	9,039	0.27%	2.30%
Swim and Fitness Fund	50,394	1.54%	51,553	1.53%	2.30%
Totals	\$ 3,268,969	100.00%	\$ 3,363,375	100.00%	2.89%

Performance Highlights (amounts in thousands)						
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, 1994	\$ 27,603	\$ 38,207	72.25%	\$ 10,604	\$ 11,011	96.30%
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%

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).

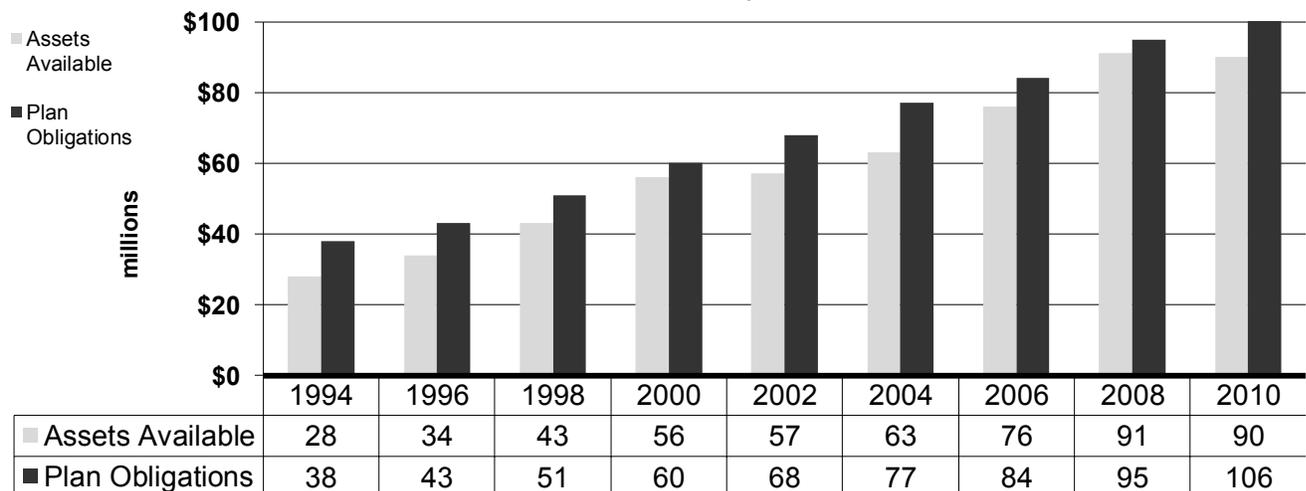
The System is "unfunded" in that, since its inception in 1937, and continuing until 1992, the employer contribution had been related solely to pension payments for current retirees. A "funded" system would require that, upon retirement, assets had been accumulated on behalf of each member sufficient, 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 7.75%.

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 1st, 2010, the Retirement System was 85.3% 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 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 \$5,785,872 on December 31, 2011 (an increase of 10.3% for the calendar year). As of that date, the market value of the system's assets was estimated at \$94,713,000 (an increase of almost \$2.6 million for the calendar year).

The Pension Fund contribution required from the employers for FY13 is \$3,430,345. The Cost of Benefits required to be funded in FY13 is estimated at \$4,609,329. This difference of \$1,178,984 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). FY10-12 costs and projected FY13 costs are:

	FY10	FY11	FY12	FY13
Pension Fund	\$3,870,991	\$4,207,352	\$4,331,566	\$4,609,329
Less cost payable only by CHA	11,336	11,336	11,336	\$11,336
Less PRF transfer	859,359	980,770	978,734	\$1,178,984
Net Funding (all employers)	<u>\$3,000,296</u>	<u>\$3,215,246</u>	<u>\$3,352,832</u>	<u>\$3,430,345</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 will be:

	FY11		FY12		FY13	
Town (including CPS)	\$2,750,000	85.53%	\$2,855,976	85.47%	\$2,921,968	85.18%
CCRS D	432,772	13.46%	452,439	13.54%	475,103	13.85%
Housing Authority (CHA)	32,474	1.01%	33,081	0.99%	33,274	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	\$2,435,089
Employer Contributions	\$3,352,832
Commonwealth (COLA)	\$106,095
Investment Earnings (Losses)	Not yet available

For the five-year period 2006-2010, the Concord Retirement System's investment performance showed an annualized return of 4.34% compared to a composite rate of return of 4.39% for all 106 retirement boards in the MGL Chapter 32 pension system.

Concord's funded ratio of 85.3% at January 1, 2010 ranked 7th out of 106 retirement boards as reported on PERAC's website as of January 1, 2012.

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 3.0%, to \$515,000, 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 FY13 is projected to be unchanged at \$110,000.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 539,611	\$ 560,594	\$ 610,000	\$ 625,000
Other Funds	\$ 129,765	\$ 129,503	\$ 140,000	\$ 146,000
Total Expenditures	\$ 669,376	\$ 690,097	\$ 750,000	\$ 771,000

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 FY11 and is projected to be 89% in FY13 (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%. Beginning January 1, 2011, 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	FY07	FY08	FY09	FY10	FY11	EST FY12	EST FY13
Town	76%	77%	78%	77%	78%	83%	86%
CPS	81%	85%	88%	88%	88%	90%	91%

Social Security Tax

% of Expense	FY10 Actual	FY11 Actual
Town – General Fund	25%	28%
Recreation	25%	23%
Swim & Fitness	12%	14%
CPS	37%	32%
Other	1%	3%

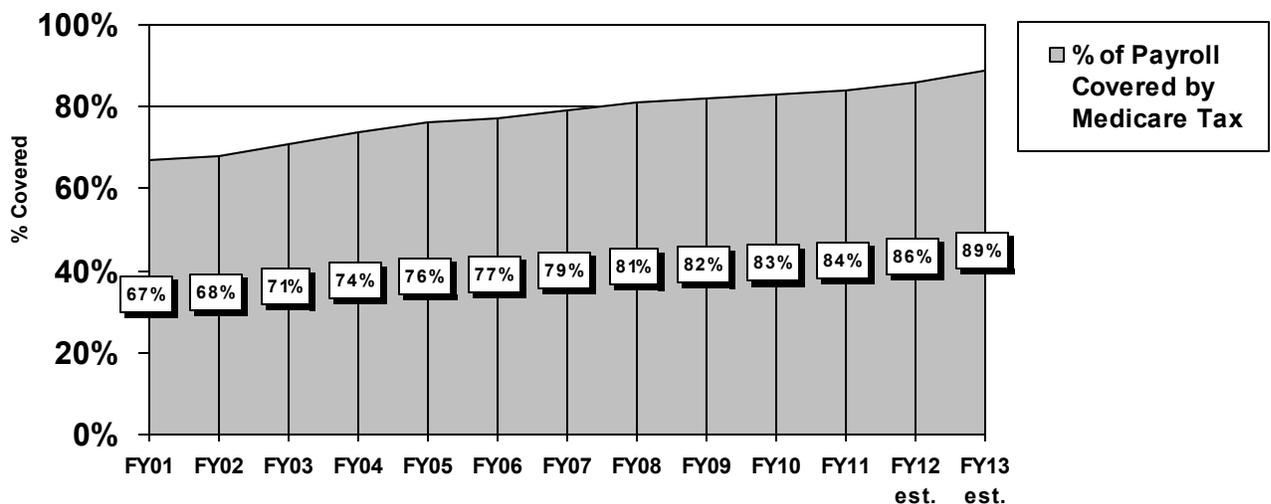
JOINT (TOWN-CPS): Social Security/Medicare

Item 40

Expenditure Detail					
	Previous Fiscal Years			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Medicare Tax	\$ 505,006	\$ 560,594	\$ 575,000	\$ 591,000	\$ 591,000
Social Security Tax	164,070	129,503	175,000	180,000	180,000
Total Expenditure	\$ 669,076	\$ 690,097	\$ 750,000	\$ 771,000	\$ 771,000

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 610,000	81.33%	\$ 625,000	81.06%	2.46%
Light Fund	30,500	4.07%	30,500	3.96%	0.00%
Water Fund	11,000	1.47%	11,000	1.43%	0.00%
Sewer Fund	3,000	0.40%	4,500	0.58%	50.00%
Recreation Fund	54,000	7.20%	56,000	7.26%	3.70%
Swim and Fitness Center	36,000	4.80%	37,000	4.80%	2.78%
Solid Waste Disposal Fund	1,400	0.19%	1,400	0.18%	0.00%
Parking Meter Fund	1,000	0.13%	1,000	0.13%	0.00%
Gift Fund	2,400	0.32%	3,800	0.49%	58.33%
Retirement Admin. Fund	700	0.09%	800	0.10%	N/A
Totals	\$ 750,000	100.00%	\$ 771,000	100.00%	2.80%

Percent of Total Payroll Covered by Medicare Tax



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 2011, 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 FY13 debt service – within the Levy Limit and excluded – is projected to be 8.7% of the total proposed General Fund budget.
- The next long-term bond issuance is scheduled for the Spring 2012 in the approximate amount of \$2,740,000. The estimate of FY13 debt service for this issuance (\$782,200) is included in the proposed budget.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
Within the Levy Limit	\$2,971,363	\$3,103,691	\$3,275,000	\$3,300,000
Excluded Debt Levy	3,963,914	3,422,350	3,746,922	3,834,593
Thoreau Grant Transfer	-	431,796	427,412	409,878
Total General Fund Appropriation	\$6,935,277	\$6,957,837	\$7,449,334	\$7,544,471
Debt Stabilization	-	1,000,000	700,000	475,000
Premium Reserve	3,948	5,395	4,937	7,540
Total*	\$6,939,225	\$7,963,232	\$8,154,271	\$8,027,011

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-54 to 55 shows all debt service for bonds issued through June 30, 2011 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			FY13 Proposed	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
i. Long-Term Debt					
Town - Principal	\$ 1,750,000	\$ 2,125,000	\$ 2,220,000	\$ 2,305,000	\$ 2,305,000
Interest	245,134	226,057	262,966	252,041	252,041
Sub Total	\$ 1,995,134	\$ 2,351,057	\$ 2,482,966	\$ 2,557,041	\$ 2,557,041
School - Principal	875,000	655,000	575,000	575,000	575,000
Interest	95,590	85,568	84,716	71,479	71,479
Sub Total	\$ 970,590	\$ 740,568	\$ 659,716	\$ 646,479	\$ 646,479
A. Within the Levy Limit Total	\$ 2,965,724	\$ 3,091,625	\$ 3,142,682	\$ 3,203,520	\$ 3,203,520
Debt Exclusion - Town Principal	171,747	173,196	174,675	176,184	176,184
Interest	50,572	46,242	44,253	39,631	39,631
Subtotal	\$ 222,319	\$ 219,438	\$ 218,928	\$ 215,815	\$ 215,815
Debt Exclusion - School - Principal	2,325,000	2,990,000	3,080,000	3,035,000	3,035,000
Interest	1,339,154	1,643,290	1,578,738	1,476,196	1,476,196
Subtotal	\$ 3,664,154	\$ 4,633,290	\$ 4,658,738	\$ 4,511,196	\$ 4,511,196
B. Excluded Debt Total	\$ 3,886,473	\$ 4,852,728	\$ 4,877,666	\$ 4,727,011	\$ 4,727,011
Long-Term Debt Total (A+B)	\$ 6,852,197	\$ 7,944,353	\$ 8,020,348	\$ 7,930,531	\$ 7,930,531
II. Short-Term Debt					
BAN Interest - within levy limit	-	7,723	97,318	61,480	61,480
BAN Interest - debt exclusion	81,078	1,234	1,605		
Principal Paydown - debt exclusion (Willard BAN)	100,000		-		
Sub Total	\$ 181,078	\$ 8,959	\$ 98,923	\$ 61,480	\$ 61,480
III. Issuance Costs					
Issuance costs within levy limit	5,639	4,343	35,000	35,000	35,000
Grand Total	\$ 7,038,913	\$ 7,957,654	\$ 8,154,271	\$ 8,027,011	\$ 8,027,011

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
Gen. Fund - within levy limit	\$ 3,275,000	40.16%	\$ 3,300,000	41.11%	0.76%
Gen. Fund - Debt Exclusion	4,174,334	51.19%	4,244,471	52.88%	1.68%
General Fund Total	\$ 7,449,334	91.35%	\$ 7,544,471	93.99%	1.28%
Stab. Fund - Debt Exclusion	700,000	8.58%	475,000	5.92%	N/A
Premium Reserve	4,937	0.06%	7,540	0.09%	52.72%
Totals	<u>\$ 8,154,271</u>	100.00%	<u>\$ 8,027,011</u>	100.00%	-1.56%

THIS PAGE INTENTIONALLY LEFT BLANK

Section IV

Budget Detail – Unappropriated

THIS PAGE INTENTIONALLY LEFT BLANK

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 84% of the General Fund assessment paid FY11) 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 \$365,000.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 377,395	\$ 423,065	\$ 446,473	\$ 457,635
Other Funds	\$ 11,760	\$ 12,580	\$ 12,580	\$ 13,020
Total Expenditures	\$ 389,155	\$ 435,645	\$ 459,053	\$ 470,655

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 \$353,208 for FY12 and is estimated at \$362,000 for FY13. 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 FY01 was \$364,828. Ten years later, the FY11 assessment paid was 2.5% lower. The MBTA assessment for FY13 is budgeted to increase by 2 ½%. However, the state has not yet made available its estimate.

Detail – General Fund Charges

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Est.
MBTA Assessment	\$338,362	\$357,910	\$355,923	\$353,208	\$362,000
Air Pollution Control District	7,399	7,583	7,748	8,021	8,221
Metro Area Planning Council	4,614	4,877	4,945	5,030	5,156
Charter School Assessment	0	0	49,449	75,214	77,258
School Choice Assessment	3,350	7,025	5,000	5,000	5,000
Total	\$353,725	\$377,395	\$423,065	\$446,473	\$457,635

UNAPPROPRIATED: State & County Assessments

Item 101

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
State Assessments	\$ 377,395	\$ 426,065	\$ 446,473	\$ 457,635	\$ 457,635
Parking Surcharge	8,140	9,404	8,540	8,540	8,540
Excise Tax Clears	3,620	3,176	4,040	4,480	4,480
Totals	<u>\$ 389,155</u>	<u>\$ 438,645</u>	<u>\$ 459,053</u>	<u>\$ 470,655</u>	<u>\$ 470,655</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 446,473	97.26%	\$ 457,635	97.23%	2.50%
Parking Meter Fund	8,540	1.86%	8,540	1.81%	0.00%
Agency Fund	4,040	0.88%	4,480	0.95%	10.89%
Totals	<u>\$ 459,053</u>	100.00%	<u>\$ 470,655</u>	100.00%	2.53%

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 potential abatements for telecommunications personal property valued by the state and being contested by property owners.

Budget Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
Original Overlay	\$ 506,857	\$ 545,082	\$ 500,183	\$ 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 6/30/11		Balance as of 6/30/11
				\$	% 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%	228,444	0.36%	295,111
FY10	65,797,569	506,857	0.77%	254,264	0.39%	252,593
FY11	66,545,397	545,082	0.82%	253,894	0.38%	291,188
FY12 (proposed)	69,122,997	500,183	0.72%			
FY13 (proposed)		550,000				

UNAPPROPRIATED: Overlay

Item 102

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Actual	Department Request	Town Manager's Proposed
Original Overlay	\$ 506,857	\$ 545,082	\$ 500,183	\$ 555,000	\$ 555,000
<u>Plus</u> : Amount to be raised from recap	-	-	-	-	-
<u>Less</u> : Used for abatements and exemptions thru 6/30/10.	(254,264)	(253,894)	-	-	-
Transferred to (from) other years	-	-	-	-	-
Transferred to unreserved fund balance	-	-	-	-	-
Balance as of June 30th	<u>\$ 252,593</u>	<u>\$ 291,188</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 500,183	100.00%	\$ 550,000	100.00%	9.96%
Totals	<u>\$ 500,183</u>	100.00%	<u>\$ 550,000</u>	100.00%	9.96%

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 FY02-FY11 is \$568,993.
- The budget objective is to appropriate at or close to the 10-year average (see Item 18, Snow & Ice Removal). The FY13 Budget Guideline constraint precludes meeting this objective.
- Variance from the average annual cost is significant; the standard deviation for the past ten years is \$173,459.
- The average annual snow account deficit for the past 5 years is \$165,381.
- The FY13 Budget Plan provides for a current year cost overrun at approximately the average deficit of the past 5 years.

Expenditure Summary - Snow Account Deficit

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
General Fund	\$ 239,730	\$ 99,198	\$ 157,838	\$ 165,000

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 FY13 snow and ice deficit budget covers the deficit that may be incurred during FY12 (July 1, 2011 - June 30, 2012) which would have to be funded as part of the FY13 tax levy. This is an estimate only, at this stage of the FY13 planning process.

Surplus (Deficit) History		Snow Appropriation	Snow Expenditure	State and Federal Aid	Net Expenditure	Surplus (Deficit)
Actual	FY02	335,000	281,900	-	281,900	53,100
	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)
Budgeted	FY12	513,000				
Proposed	FY13	525,000				

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

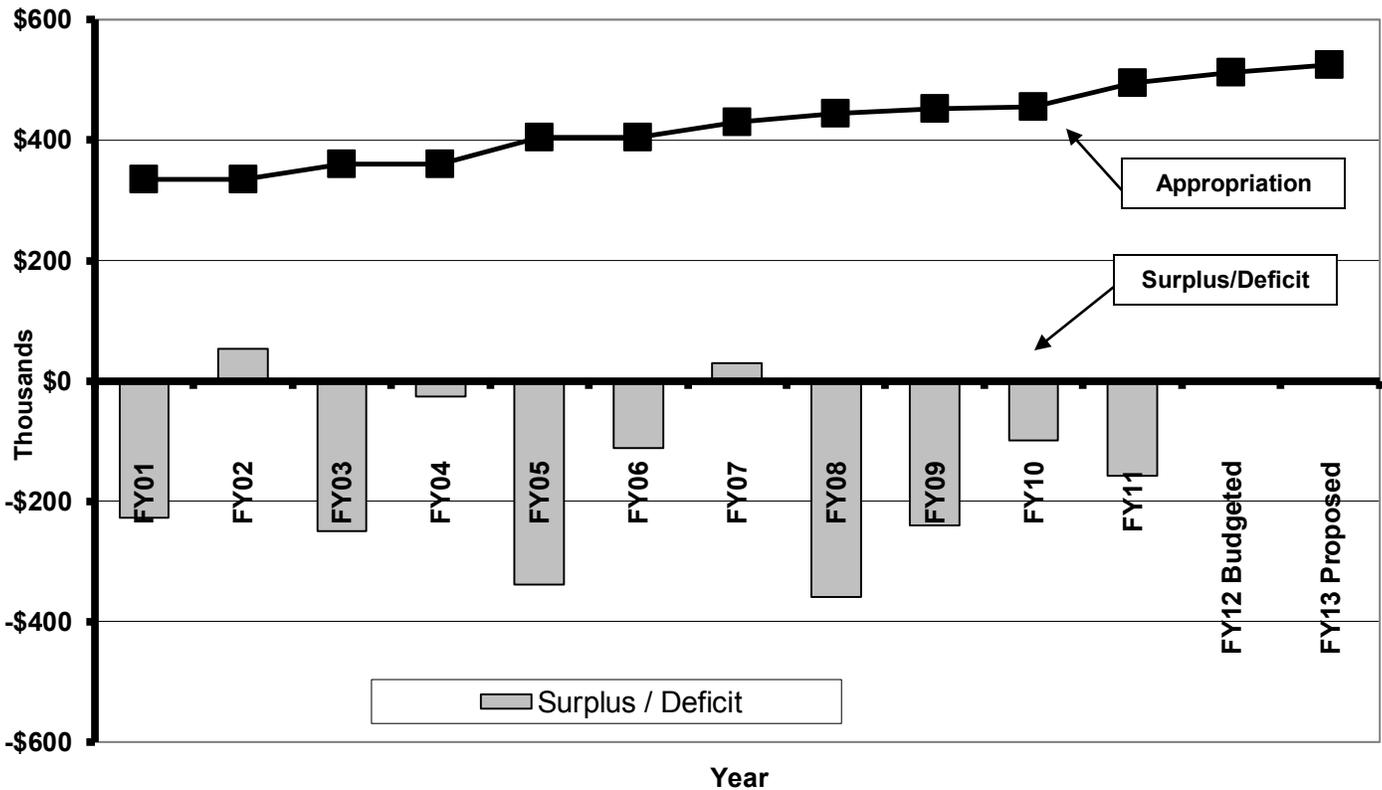
UNAPPROPRIATED: Snow and Ice Deficit/Other Deficits

Item 103

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Department Request	Town Manager's Proposed
Snow and Ice Deficit of Prior Year (raised in current tax levy)	\$ 239,730	\$ 99,198	\$ 157,838	\$ 165,000	\$ 165,000
Totals	\$ 239,730	\$ 99,198	\$ 157,838	\$ 165,000	\$ 165,000

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 157,838	100.00%	\$ 165,000	100.00%	4.54%
Totals	\$ 157,838	100.00%	\$ 165,000	100.00%	4.54%

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).

THIS PAGE INTENTIONALLY LEFT BLANK

Section V

Budget Detail – Education

THIS PAGE INTENTIONALLY LEFT BLANK

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 FY13 CPS budget is proposed to increase 3.2% with the adoption of the Finance Committee guideline or 3.6% with the adoption of the School Committee recommendation.

- K-8 enrollment is projected at 10/01/12 to be:

<u>Grade</u>	<u>Number</u>	<u>Change</u>
K-5	1,292	- 32
6-8	652	+ 19
Total	1,944	- 13

(Source: NESDEC)

Expenditure Summary

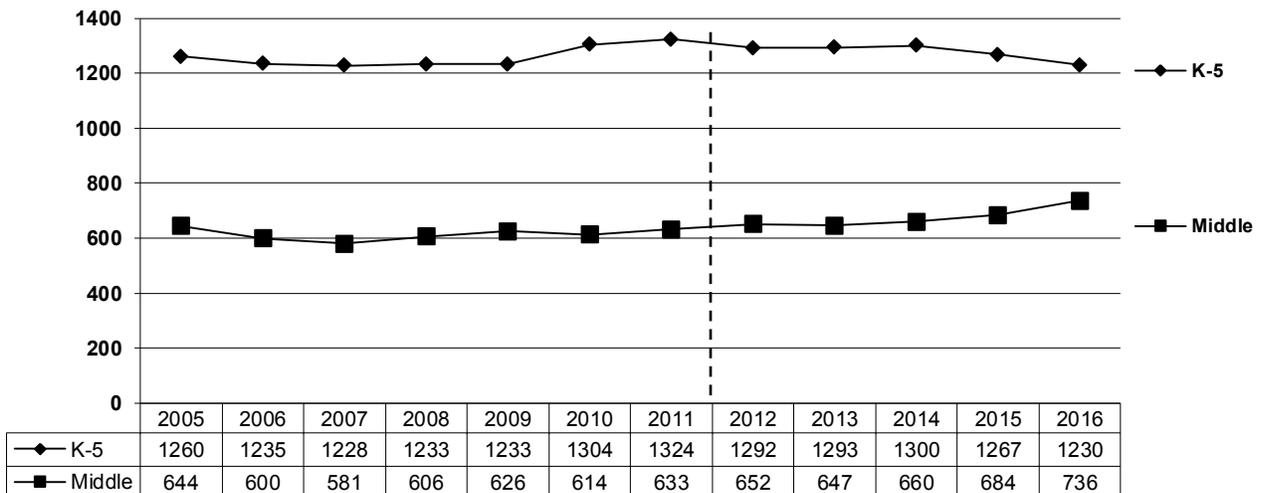
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Guideline
General Fund	\$27,699,200	\$27,699,200	\$28,474,200	\$29,424,200

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 1,957 students as of October 1, 2011 (a decrease of 2.4% over the ten-year period from October 1, 2001 when the enrollment was 2,006).

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 2012 to 2016

EDUCATION: Concord Public Schools

Item 104

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Finance Com. Guideline	School Com. Proposed
Budget and Appropriation	\$ 27,699,200	\$ 27,699,200	\$ 28,474,200	\$ 29,424,200	\$ 29,755,538
	\$ 27,699,200	\$ 27,699,200	\$ 28,474,200	\$ 29,424,200	\$ 29,755,538

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Guideline	% of Budget	% Change in Dollars
General Fund	\$ 28,474,200	100.00%	\$ 29,424,200	100.00%	3.34%
Totals	\$ 28,474,200	100.00%	\$ 29,424,200	100.00%	3.34%

Personnel Services Summary					
		FY12 Budgeted		FY13 School Committee Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	185.20	\$ 15,289,595	185.20	\$ 15,735,953
N/A	All Other	149.20	\$ 7,659,675	149.20	\$ 7,839,918
	Total	334.40 FTEs	\$ 22,949,270	334.40 FTEs	\$ 23,575,871

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:

CPS Share of Town Government Expenses				
	Previous Fiscal Years			FY13
	FY10 Actual	FY11 Budgeted	FY12 Budgeted	Proposed
Police (crossing guards)	\$ 50,100	\$ 49,640	\$ 54,480	\$ 54,480
Group Insurance	1,505,560	1,673,302	1,928,160	2,117,500
Unemployment/workers comp.	82,350	108,473	100,000	100,000
Retirement	625,262	643,371	666,963	703,907
Medicare Tax	274,091	295,242	322,000	322,000
Social Security	60,438	49,125	55,000	55,000
Debt Service - within levy limit	970,590	740,568	659,716	646,479
Excluded Debt	3,841,930	4,639,811	4,660,343	4,511,196
Totals	\$ 7,410,321	\$ 8,199,532	\$ 8,446,662	\$ 8,510,562

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 FY13 CCRSD budget is proposed to increase 0.9% with the adoption of the Finance Committee guideline or 1.3% with the adoption of School Committee recommendation.
- Concord's operating budget assessment (net of excluded debt) is proposed to be \$15,066,221 (a 2.03% increase) by the Finance Committee or \$15,128,174 (a 2.45% increase) by the School Committee.

•The FY12 and FY13 assessment ratios are:

	FY12	FY13
Concord	70.39%	71.77%
Carlisle	29.61%	28.23%

Expenditure Summary - Assessments (Operating and Debt)

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Guideline
Concord Share	\$13,982,175	\$14,587,881	\$15,089,162	\$15,320,349
Carlisle Share	\$ 5,461,818	\$ 6,332,642	\$ 6,347,351	\$ 6,026,103
Total	\$19,443,993	\$20,920,523	\$21,436,513	\$21,346,452

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.

	FY08	FY09	FY10	FY11	FY12 Budgeted	FY13 Guideline
Gross Budget	\$ 20,365,127	\$ 21,381,332	\$ 22,357,071	\$ 23,497,303	\$ 23,981,012	\$ 24,204,101
Less:						
State Aid	(2,318,274)	(2,398,082)	(2,458,670)	(2,151,779)	(2,119,498)	(2,257,649)
District	(450,000)	(202,927)	(454,408)	(425,000)	(425,000)	(600,000)
Net Assessable	\$ 17,596,853	\$ 18,780,323	\$ 19,443,993	\$ 20,920,524	\$ 21,436,514	\$ 21,346,452
Concord	12,667,974	13,488,028	13,982,175	14,587,881	15,089,162	15,320,349
Carlisle	4,928,878	5,292,295	5,461,818	6,332,642	6,347,351	6,026,103

Debt Exclusion

Ballot Date	Amount	Date of Issue	Rate	FY13	Final Maturity
June 6, 2006	1,200,000	Dec. 15, 2007	3.33%	292,786	FY17
Mar. 27, 2007	1,245,000				
Mar. 31, 2009	500,000	Feb. 17, 2011	1.50%	253,750	FY13
Nov. 15, 2011	92,500,000	various	short term notes	96,500	-
Gross Total Debt Service:				\$ 643,036	FY15 final pay
Less School Building Authority annual payment:				(288,950)	
Net Apportioned to Concord and Carlisle:				\$ 354,086	
Concord Share (71.77%):				254,128	

EDUCATION: Concord-Carlisle Regional School District

Item 105

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Finance Com. Guideline	School Com. Proposed
Total Budget	\$ 22,357,071	\$ 23,497,303	\$ 23,981,012	\$ 24,204,101	\$ 24,290,423
Concord Assessment	\$ 13,982,175	\$ 14,587,881	\$ 15,089,162	\$ 15,320,349	\$ 15,382,302
Carlisle Assessment	\$ 5,461,818	\$ 6,332,642	\$ 6,347,351	\$ 6,026,103	\$ 6,050,472
Concord Assessment Ratio	<u>71.91%</u>	<u>69.73%</u>	<u>70.39%</u>	<u>71.77%</u>	<u>71.77%</u>

Funding Plan - Concord Assessment					
	FY12 Budgeted	% of Budget	FY13 Fin. Com. Guideline	% of Budget	% Change in Dollars
General Fund:					
Ratio	70.39%		71.77%		
Operating	\$ 14,766,221	97.86%	\$ 15,066,221	98.34%	2.03%
Excluded Debt	\$ 322,941	2.14%	\$ 254,128	1.66%	-21.31%
Totals	<u>\$ 15,089,162</u>	<u>100.00%</u>	<u>\$ 15,320,349</u>	<u>100.00%</u>	<u>1.53%</u>

Personnel Services Summary					
		FY12 Budgeted		FY13 School Committee Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	107.25	\$ 9,302,106	107.88	\$ 9,579,159
N/A	All Other	74.03	\$ 5,078,675	74.53	\$ 5,491,880
	Total	<u>181.28 FTEs</u>	<u>\$ 14,380,781</u>	<u>182.41 FTEs</u>	<u>\$ 15,071,039</u>

Enrollment as of October 1						
Grade	Actual	Projected				
		2011	2012	2013	2014	2015
9	294	301	314	301	311	291
10	300	297	304	317	304	314
11	306	300	297	304	317	304
12	309	308	302	298	306	319
Total	1,209	1,206	1,217	1,220	1,238	1,228

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 \$16.4 million in FY12 to \$17.2 million in FY13.
- However, Concord's assessment is budgeted to decrease by 16.8% from \$531,008 to \$441,455, due a projected decrease in Concord enrollment from 22 to 18 students.
- It should be noted that the reduction in the FY13 assessment is also a result of the projected decrease in the number of Concord special education students from 16 to 11.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
Total Budget	\$17,496,001	\$16,238,679	\$16,435,473	\$17,251,473
Concord Assessment	\$ 637,601	\$ 590,682	\$ 531,008	\$ 441,455

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

	FY09	FY10	FY11	FY12	FY13 Proposed
Total Budget	\$17,001,622	\$17,496,001	\$16,238,679	\$16,435,473	17,251,713
Less:					
State Aid	3,252,421	3,713,325	2,389,285	2,663,037	2,710,172
Tuition & Choice	3,856,108	3,345,666	4,535,000	4,349,384	4,725,000
Other Revenue	155,000	462,894	460,500	244,500	244,500
Total Assessment	\$9,738,093	\$9,974,116	\$8,853,894	\$9,178,552	\$9,572,041

EDUCATION: Minuteman Regional High School

Item 106

Expenditure Detail

	Previous Fiscal Years			FY13	
	FY10 Budget and Assessment	FY11 Budget and Assessment	FY12 Budget and Assessment	Fin. Com. Estimate (November)	Superintendent's Recommendation
Total Budget	\$ 17,496,001	\$ 16,238,679	\$ 16,435,473	N/A	\$ 17,251,473
Concord Assessment	\$ 637,601	\$ 590,682	\$ 531,008	\$ 585,000	\$ 441,455

Funding Plan

	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 531,008	100.00%	\$ 441,455	100.00%	-16.86%
Totals	<u>\$ 531,008</u>	100.00%	<u>\$ 441,455</u>	100.00%	-16.86%

Enrollment as of October 1

	2007	2008	2009	2010	2011
16 Member Towns	468.90	401.00	430.00	445.00	430.00
Concord Only	20.00	24.00	26.00	22.00	18.00
Concord Share	4.27%	5.99%	6.05%	4.94%	4.19%

THIS PAGE INTENTIONALLY LEFT BLANK

Section VI

Budget Detail – Appendix

THIS PAGE INTENTIONALLY LEFT BLANK

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 FY13 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 FY13 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

FY13 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.

2011

September 15	Capital Improvement Program FY13-17 requests due
September 15	Budget Instructions issued to all departments, boards and committees
September 22	FY2013 fiscal planning meeting; Board of Selectmen, School Committee, Finance Committee
October 14	FY2013 Operating Budget Requests due
October 31– November 18	Operating and Capital Budget Request review: meetings with Town department heads, Budget Review Team
November 9	Classification Report submitted by Board of Assessors to Board of Selectmen (Re: setting the FY11 property tax rates)
November 14	Public Hearing (“Classification Hearing”), proposed property tax rates for FY12 (based on FY12 appropriations voted at April 2011 Town Meeting)
November 17	Finance Committee votes Budget Guidelines and issues by November 30 to Selectmen and School Committees
December 3 (Sat)	Selectmen/Committees Coordination Meeting; planning session for April 2012 Annual Town Meeting
December 5	Warrant opened for 2012 Annual Town Meeting
December 9	Preliminary FY2013 Operating Budget recommendations and final recommendations for FY13-17 CIP compiled by Budget Review Team for Town Manager’s review and decisions

FY2013 Budget Calendar continued on next page

Appendix: Budget Process

2012

January 2	Preliminary draft of Town Manager's expenditure/appropriation recommendations for FY2013 Operating Budget submitted to Board of Selectmen
January 3	Warrant for Town Meeting closes at 4:00 PM
January 24	90 days prior to the Annual Town Meeting, the Town Manager's Proposed Budget for FY2013 (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 3	Proposed budgets for FY2013 operations of Enterprise Funds are due.
February 16	Public Hearings advertised (for FY2013 General Fund operations)
February 17	Legal deadline for mailing of Town Meeting Warrant to residents (at least 10 days prior to Public Hearing)
February 27	Finance Committee's Public Hearing on Town Manager's General Fund operating budget proposals for FY2013 and all other non-school financial articles on the Town Meeting Warrant
February 29	Finance Committee's Public Hearing on Education budget proposals for FY2013 (CPS and CCRSD School Committees, and Minuteman Science & Technology High School)
March 9	Town Manager's Proposed Budget for FY2013 Enterprise Operations published (10 days prior to Public Hearing)
March 19	Public Hearing on Enterprise Fund budgets and Articles
March 22	Finance Committee completes its recommendations for Town Meeting
April 2	Finance Committee Report to printer
April 13	Finance Committee Report mailed to residents (at least 10 days prior to Town Meeting)
April 23	Town Meeting - consideration of budget; enactment of appropriations (first session)

Appendix: Finance Committee's Budget Guidelines



Finance Committee Town of Concord

22 Monument Square
P.O. Box 535
Concord, Massachusetts 01742

Date: November 30, 2011
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. Carol Wilson, Chair, Concord Finance Committee
Ms. Lynn Salinger, Vice-Chair, and Chair of Guidelines Subcommittee
Subject: **FY 2013 Final Budget Guidelines**

As required by Town bylaw, the Finance Committee has approved a Budget Guideline for the fiscal year beginning July 1, 2012 (FY2013). The Guideline was adopted with full consideration of the budget requests provided to the Committee by the three budget authorities in Concord, as well as an assessment of non-property tax revenues to be expected and the Town's position with regard to unused capacity within the Proposition 2 ½ Levy Limit for the coming fiscal year.

The Guideline adopted by the Finance Committee directs \$1,850,000 of incremental funds to the operating budgets and assumes that \$475,000 will be allocated from the Elementary School Debt Stabilization Fund to partially offset the tax impact of FY13 debt service on long-term serial bonds issued for the elementary school building projects. The result is an estimated increase of 3.01% to support operating budgets with an overall estimated levy increase of 2.98% before counting estimated new growth. This guideline level is \$1,660,417 below the current estimate of Concord's levy limit for FY13.

At the outset of the FY13 guidelines deliberation process in early October the Finance Committee considered the following factors:

- A challenging economic situation predominates, with stagnant real estate values and household incomes, in Concord as elsewhere in the Commonwealth.
- The federal government budget situation remains uncertain. The potential defense and non-defense cuts to the Massachusetts economy as a result of the budget deficit crisis in Washington may impact jobs and incomes in Concord. Foreseeing this, Moody's Investors Service assigned a "negative outlook" to the credit rating of Concord and all other "Triple-A" rated state and local governments nationwide last summer in connection with the negative outlook it assigned on the existing Aaa rating of the United States of America debt.

Appendix: Finance Committee's Budget Guidelines

- The Finance Committee was concerned about the cumulative impact of town budget increases on rising property tax obligations to taxpayers.
- Noting the town's strengthening unreserved fund balance position ("Free Cash"), the Finance Committee recommended, and Concord Town Meeting approved on November 7, 2011, the creation of a Debt Stabilization Fund for the high school building project and the appropriation of \$2 million from Free Cash to this new fund for the future purpose of mitigating the debt repayment burden during peak years to Concord's taxpayers. This move was contingent on approval of the building project at ballot votes in both Concord and Carlisle. Furthermore, the Finance Committee was mindful that possible approval of the high school building project could result in an increased tax to households of approximately 4% during the peak debt repayment years, FY16-22, independent of operating budgets increases. Town meetings in Concord and Carlisle on November 7 and 8 and ballot votes in both towns conducted on November 15, 2011 formally approved the proposed \$92.5 million high school project.
- Impacts of the Longview Meadow apartment complex, to be completed in 2012, on schools and public safety needs are unknown.
- In view of these uncertainties, the Guidelines Subcommittee affirmed a desire to maintain flexibility as long as possible with regard to unused levy limit capacity by not recommending guidelines that would fully utilize that capacity in one year.

Based on the information available to date, the Finance Committee anticipates that the Town Government and the Concord-Carlisle Regional School District (CCRSD) will be able to prepare FY13 budgets that maintain core programs within this Guideline. However, the Finance Committee recognizes that the Guideline allocation does not fully meet the budget request of the Concord Public Schools (CPS). In fact, the Guideline is \$331,339 below the budget increase identified in the CPS FY13 preliminary budget of October 13, 2011.

The Finance Committee will continue to monitor the economic climate as well as the assumptions incorporated in its calculation of funds available for the FY13 operating budgets. We will work carefully with the budget authorities throughout the FY13 budget preparation and finalization process, up to Town Meeting in April 2012, to monitor factors that may prompt additional responses or modifications.

FY2013 Guideline

Operating budgets over the last few years are compared below with the guideline for FY13 adopted by the Finance Committee:

Appendix: Finance Committee's Budget Guidelines

Operating Budgets (in \$)	FY10	FY11	FY12	Guideline	FY13	% Increase
Town	17,352,013	17,352,013	18,124,013	600,000	18,724,013	3.31%
CPS	27,699,200	27,699,200	28,474,200	950,000	29,424,200	3.34%
CCRSD *	13,442,936	14,006,221	14,766,221	300,000	15,066,221	2.03%
Operating Budgets	58,494,149	59,057,434	61,364,434	1,850,000	63,214,434	3.01%
Other Accounts	17,033,796	18,503,360	18,752,777		19,026,234	
Total Budget Plan	75,527,945	77,560,794	80,117,211		82,240,668	

* Note that the CCRSD figure includes OPEB and health insurance payments, which the town & CPS figures do not. This biases the CCRSD budget upwards slightly, and is another factor to bear in mind when comparing increases. OPEB contributions \$250K in FY12 and \$275K in FY13, while insurance has been running about \$1 million in last few years, and increasing rapidly.

As noted in last year's budget guidelines memo, the budget increases implied by the budgets approved for FY11 – with 0% increases for both town government and CPS – are not sustainable. Factors driving budget increases for the three entities include salaries, health insurance, and other post-employment benefits. For CPS and CCRSD, special education costs remain 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 services expected by the taxpayers, let alone identifying funds for any new initiatives, is exceedingly challenging.

Key Assumptions of the FY13 Operating Budget Guideline

The Finance Committee Operating Budget Guideline assumes that FY'13 state aid will decline by about 5% for the Town and the Regional High School. Unused Levy Capacity for the current year (FY '12) is \$1,994,041, based upon the current year property tax rate set by the Board of Selectmen on November 21st. In other words, the current year property tax levy is below the Levy Limit. This amount may be levied in FY'13, and the Finance Committee has incorporated a small part of this allowance (\$366,356) into the FY'13 budget planning. The tax levy from New Growth – essentially new construction and renovations/additions expected to be completed by June 30, 2012 and added to the tax roll for FY'13 – is projected at a conservative \$600,000. Other revenue sources are estimated to decrease by \$120,000. The Finance Committee will continue to carefully monitor FY'12 performance in this area for any variances that could also affect FY'13 projections either favorably or unfavorably. Finally, the 2.5% increment allowed for the Levy Limit for FY'13 equals an estimated \$1,676,179.

Appendix: Finance Committee's Budget Guidelines

FY'13 Estimated General Fund Revenue Changes and net available for operating budget guidelines

• Allowed increase in Levy Limit (+2.5%)	\$ 1,676,179	
• Levy Increase due to estimated New Growth	600,000	
• Applied from Unused Levy Limit of FY'12	366,356	
• Estimated decrease in Local Receipts	(120,000)	down 2.4%
• Increase in CMLP transfer	5,000	
• Estimated decrease in State Aid	<u>(180,402)</u>	down 5.0%
<i>Subtotal, available for total Town Budget</i>	\$ 2,347,133	up 3.1%
<i>Less</i>		
• Increase in Cost for Joint Accounts	(375,000)	up 3.35%
• Increase in Cost for Miscellaneous Items	<u>(122,133)</u>	up 7.5%
<i>Net available for operating budgets</i>	\$ 1,850,000	up 3.0%

The FY'13 Guideline leaves \$1,627,685 as the projected unused levy limit unallocated. 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 FY '13 budgets at the 2012 Town Meeting.

Free Cash Requirements

Based on FY '11 financial results, including town revenues, state aid, and unexpended appropriations, the Finance Committee estimates a Free Cash balance of approximately \$9,500,000 as of June 30, 2011. This amount is still only an estimate; the Free Cash level has not yet been certified by the state. The Finance Committee's policy has been to reserve a minimum of 5% of the total annual budget in Free Cash, as a floor.

In view of continued uncertainty at the federal and state levels, the review of the Town's credit rating noted above, and the importance of maintaining the Town's Aaa credit rating in light of the pending High School project long-term bond issues planned through FY16, the Finance Committee notes that the current Reserve position in the range of 10% is an important and potentially decisive factor in maintaining our credit rating through these tumultuous times. The Committee notes also that the Special Town meeting of November 7, 2011 voted consistent with the recommendation of the Finance Committee to allocate \$2,000,000 from the June 30,

Appendix: Finance Committee's Budget Guidelines

2011 Free Cash balance into a Debt Stabilization Fund specifically to mitigate the Town's share of the High School project debt service in future years.

The Finance Committee is recommending maintaining the amount of Free Cash allocated to the FY '13 Operating Budget Guideline at \$850,000 (the same amount as FY'12) representing approximately 1% of the FY'13 proposed total budget of \$82,240,668. The strong financial performance of the Town over the last few years has allowed for Free Cash to be replenished at a healthy rate. Allocation of Free Cash to support operating expenditures is based on what we project with a high degree of confidence can be replenished from the operating results of each year. Throughout the months leading up to the April 2012 Annual Town Meeting, the Finance Committee will monitor new revenue data against projections and reconsider the recommended allocation of Free Cash as needed.

Property Tax Impact

The impact of the FY '13 Levy Limit Guideline on the property tax levy is projected at +2.98% to existing taxpayers (about \$274 at the FY '12 current median single-family residential assessed value of \$677,900).

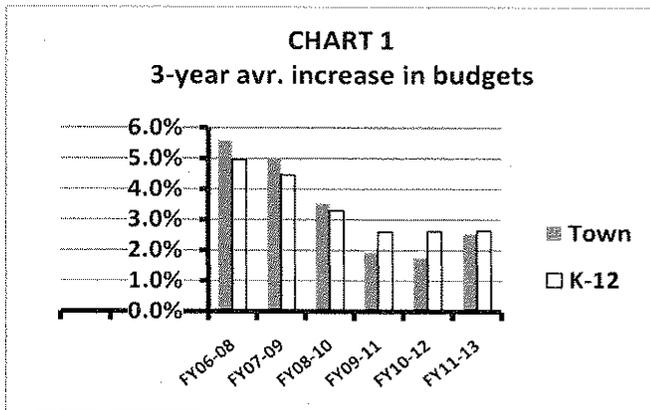
The components of the 2.98% increase projected for existing taxpayers are:

- 2.50% - the allowed 2.5% increase
- 0.45% - from partial use of the prior Unused Levy Limit
- 0.03% - increased debt service on Excluded Debt, net of \$475,000 proposed to be allocated from the Stabilization Fund and \$409,878 as the scheduled required amortization allocation from the \$6.3 million Thoreau School grant received in June 2010 from the Massachusetts School Building Authority.

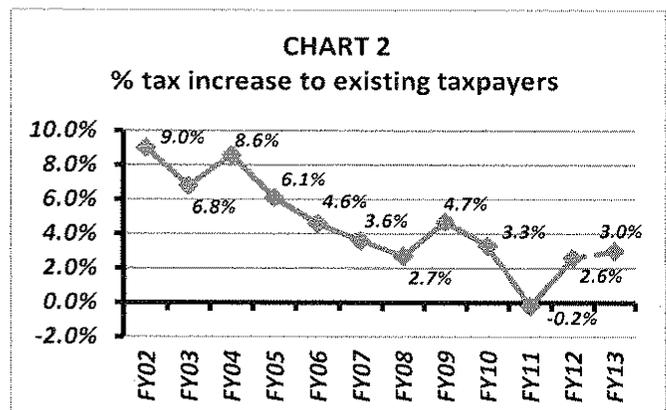
Longer Term View

In view of the new excluded debt approved by the town and the economic risks that continue to loom on the horizon, the Finance Committee believes it is prudent to remain fiscally conservative. As long as Concord still has some levy limit flexibility, this will likely mean 2.5-3% annual operating budget increases, barring unforeseen expenses. Over the last 4 years, Concord's budget increases have stayed within this 2.5-3% band. Once the levy limit capacity is used, Concord's operating budgets will likely be able to increase at no more than this 2.5% annual rate without override approval of the town. In fact, trends in annual operating budget increases are downward, depicted here for Town and K-12 as 3-year moving averages (Chart 1) to smooth out fluctuations. The history and FY'13 projection of the annual increase to taxpayers, covering the total budget plan, is presented in Chart 2, and also has been trending downward.

Appendix: Finance Committee's Budget Guidelines



Source: 3-year average of increases of figures above, back to FY05



Source: 2011 Finance Committee report, updated

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 tough times. The Committee also recognizes the challenges of retaining the quality personnel who work for both the town and schools during difficult times. In particular, the Finance Committee recognizes that employees whose contracts are *not* covered under collective bargaining agreements have faced tougher salary conditions than those whose contracts were negotiated during a more propitious economic environment.

Looking Ahead

This year's Guidelines process has been characterized by the following dimensions:

- The Finance Committee grappled with the long-term implications of current budget guidelines decisions. We recognize that the cumulative impact of annual local tax increases is difficult to absorb in the absence of real growth of incomes and property values.
- The Finance Committee also incorporated the concept of benchmarking to review educational outcomes as well as costs in our analysis. We recognize that while Concord schools achieve superb outcomes for our students, this achievement comes at a higher per pupil cost than in comparable, neighboring towns. The Finance Committee will continue to dialogue with the schools about what can we learn from our neighboring towns to make us even better at delivering value for our funds spent. In future years, we may also wish to apply a similar benchmarking analysis to elements of the town budgets.
- The Finance Committee commends the town for undertaking a bi-annual survey of citizens' views on local services and finances, and awaits the results of the next survey (fall 2012) with great interest. The Finance Committee also recommends the tracking of a limited set of variables that reflect local trends in income and employment, real estate market conditions, and indicators of economic hardship faced by Concord taxpayers, such as requests for property tax exemptions and household assistance. While these

Appendix: Finance Committee's Budget Guidelines

data points do not perfectly measure taxpayers' ability or willingness to pay higher local taxes, they will provide some proxy indicators of the economic conditions in town.

As we consider how to estimate future tax levy trends in response to Article 3 passed at the Special Town Meeting on November 7, 2011, the Finance Committee notes the following real pressures for additional operating budget and capital investments that loom on the horizon, including:

- The need to fund OPEB liabilities (the Town's 50% share of retiree health insurance costs) continues to press, although health care reforms have the potential to reduce those unfunded liabilities in the coming years.
- Significant population expansion in West Concord when occupancy begins in the Longview Meadow complex and eventually as much as 5% of the town's population may reside in this corner of the Town at the Sudbury/Acton/Maynard border. This may lead to additional public safety, emergency response, and education costs. Capital costs of public safety investments that may be associated with such a population increase, such as the possible need for a new ambulance and fire station in West Concord, will be partly offset by the \$1 million mitigation payment already negotiated with the developers of the project when it was approved. However, the current costs of salaries and other budget expenses are not anticipated in that payment, and may be significant.
- The Finance Committee continues to monitor the growth in demand for public utilities (wastewater treatment, electricity) that will translate into public utility capacity expansion needs for the Wastewater Treatment and Concord Municipal Light Plants at some future point, fully or partially financed by utility ratepayers. The Finance Committee urges careful consideration of the timing of such projects, in light of the newly approved excluded debt for the high school project.

CONCLUSION

The Finance Committee appreciates the cooperative spirit with which the Town Manager and the Superintendent of Schools, and their staffs, have approached this part of the budget development process. As we move forward, the Finance Committee anticipates that Town and school administrators will continue to demonstrate fiscal discipline, to work creatively to control costs, and to develop budget proposals that are sustainable within resources that will continue to be limited 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 19th century Concord became the leader of American literature and philosophy. Louisa May Alcott, Bronson Alcott, Ralph Waldo Emerson, Henry David Thoreau, and Nathaniel Hawthorne, among others, all lived in Concord.

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

GEOGRAPHY

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

TRANSPORTATION 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 Concord¹, excluding the Town itself, are:

Name	Nature of Business	Number of Employees
Emerson Hospital	Healthcare	1,600
Baker Avenue ²	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

¹As of January 2009.

²Includes 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, three Enterprise Funds, several Special Revenue Funds, and the Capital Projects Fund. The Town Meeting appropriates the General Fund.

General Fund: The General Fund is the major operating fund of the Town government, and it accounts for the vast 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: one for the Sewer Division of Public Works, one for the Water Division of Public Works, one for the Beede Swim & Fitness Center, and one for the Concord Municipal Light Plant. In addition, the Solid Waste Disposal Fund, which technically is a Special Revenue Fund, is treated as an Enterprise Fund, but without any capital improvement activity. An enterprise operation is a business-type activity supported primarily by charges for services received. 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 investments supporting the service.

Budget and financial reports for enterprise operations utilize terms and concepts that differ significantly from those utilized for General Fund tax-supported reports that are the routine focus of public attention. 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 concepts, and the reporting structure found in the audited financial statements for the same enterprise funds. 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, and do not necessarily follow the same fiscal year as the General Fund. In addition to the Solid Waste Disposal Fund, which is treated as an Enterprise Fund, 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 statute or bylaw, and may require re-authorization each year at Town Meeting. The Town maintains a number of Revolving Funds, such as the Road Repair and Recreation Revolving Funds.

2. **Receipts Reserved for Appropriation:** These receipts are special revenues that are restricted to a specific use, but also require appropriation by Town Meeting, such as sewer betterment fees, monies from the sale of cemetery lots and graves, conservation wetland protection fees, and the proceeds from the sale of Town property.

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 used 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. An example of an expendable trust fund is the Town’s Stabilization Fund.

2. **Non-expendable Trusts:** These trusts are used to account for trusts where the principal must remain intact (that is, cannot be expended). Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Department’s Principal Care Trust.

3. **Agency Funds:** Agency Funds are used to account for funds that are custodial in nature, and do not involve the measurement of operations, such as the fund for the Town’s deferred compensation plan.

Account Groups

The last category of funds maintained by the Town is the General Long-term Debt Account group, which accounts for the balances due on long-term debt that the Town has financed.

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 capital projects and 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 budget basis and GAAP basis of accounting are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property revenues, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. Encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse, and are treated as budgetary expenditures in the year they are authorized.

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, Property Tax Levy:</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**.