



TOWN OF CONCORD
MASSACHUSETTS

Town Manager's Proposed Budget
FY2012

For the Fiscal Year
July 1, 2011 - June 30, 2012



Printed on 30% post consumer recycled paper

February 10, 2011

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, 2009. 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, 2010

Two handwritten signatures in black ink. The signature on the left is more stylized and appears to be 'J. J.', while the signature on the right is more legible and appears to be 'Jeffrey R. Snow'.

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 6th 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, Senior Budget and Operations Analyst Adam Roberts, 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,

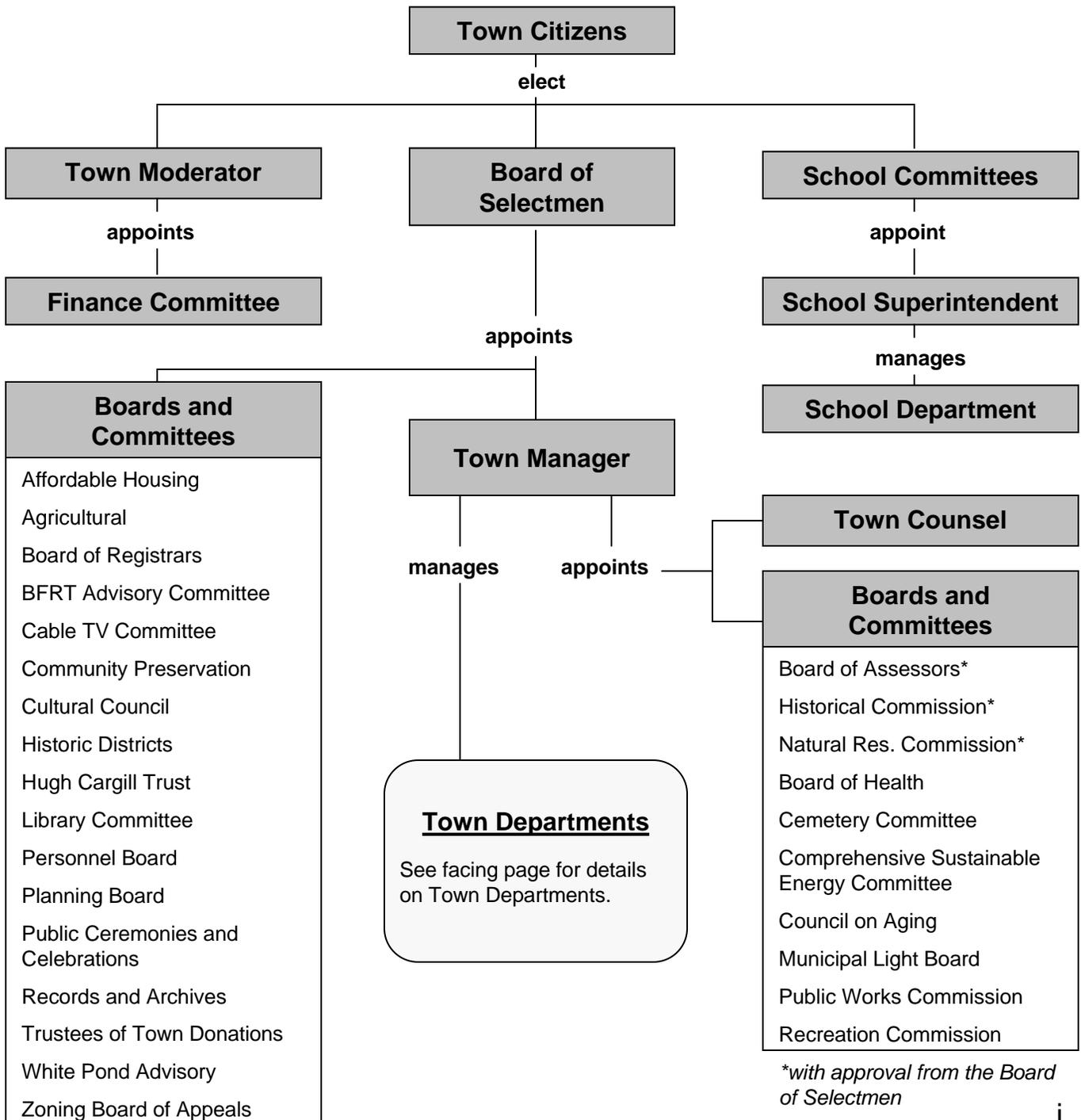
Christopher Whelan
Town Manager

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.

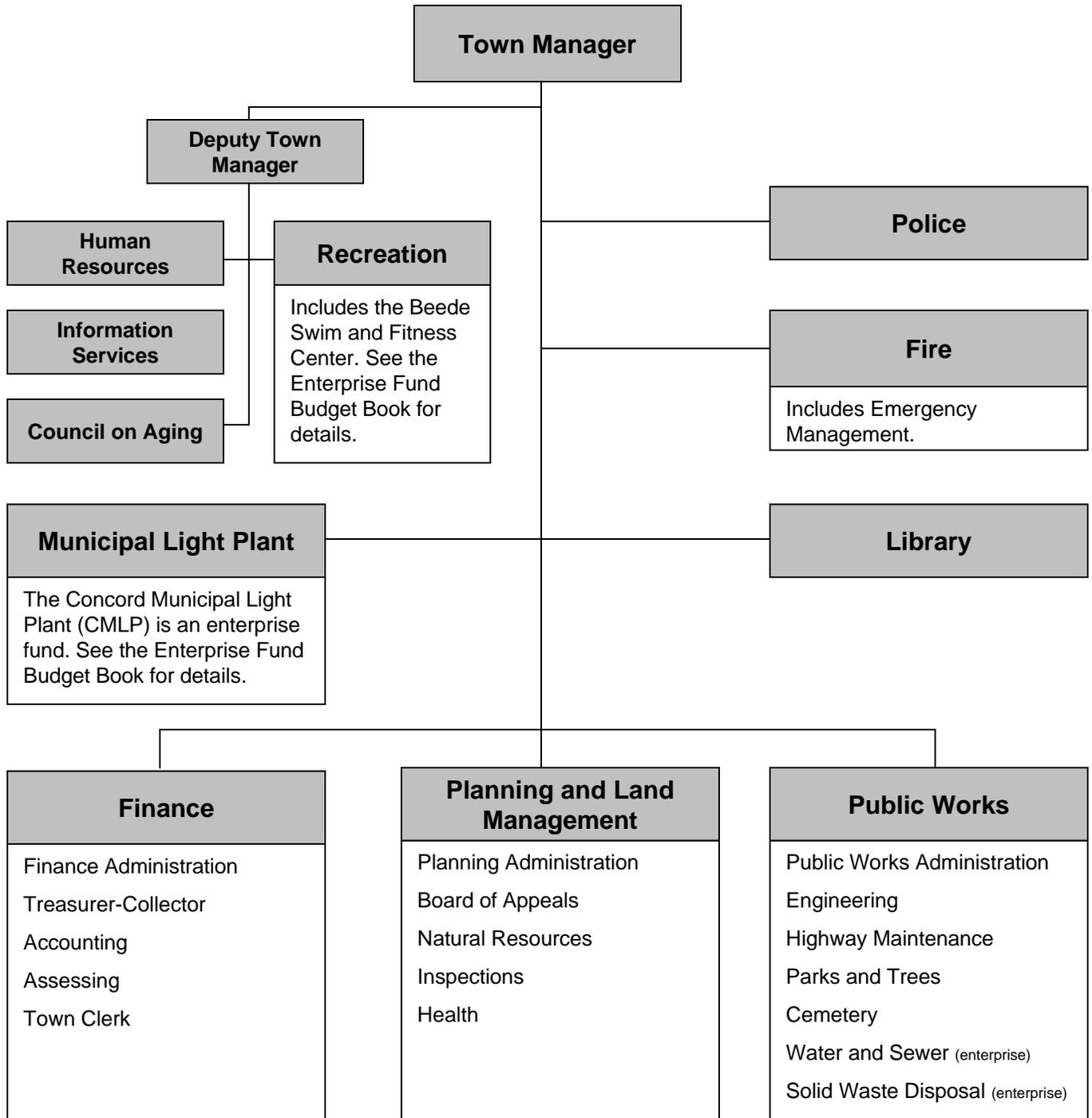
On the facing page, the chart shows how Town Government is structured to carry out the wishes of its citizens.



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 FY12 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 FY12 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 FY12. 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, excerpts from the audited FY10 Financial Statements, department support statements, and a glossary of terms.

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Section I
Letter of Transmittal

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Old North Bridge

Town of Concord

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

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

CHRISTOPHER WHELAN, TOWN MANAGER

January 25, 2011

The Honorable Board of Selectmen,

I herewith submit for your review the Town Manager's Proposed Budget for Fiscal Year 2012 (July 1, 2011 - June 30, 2012), 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, 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 FY12 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 recommended budget is shown with the chart below:

	<u>FY11 Budget</u>	<u>FY12 Proposed</u>	Change from FY11 to FY12	
			<u>Amount</u>	<u>Percent</u>
Town Government	\$17,352,013	\$18,102,013	\$750,000	4.3%
Concord Public Schools	\$27,699,200	\$28,474,200	\$775,000	2.8%
Concord-Carlisle RSD	\$14,006,221	\$14,766,221	\$760,000	5.4%
Subtotal	\$59,057,434	\$61,342,434	\$2,285,000	3.9%
All Other Accounts ¹	\$18,503,360	\$18,814,495	\$311,135	1.7%
Total Budget Plan	\$77,560,794	\$80,156,929	\$2,596,135	3.3%

¹ All Other Accounts consists of Group Insurance (\$4,800,000), Retirement (\$2,860,000), Debt Service (\$3,275,000), Excluded Debt Service (\$5,198,859), Accounts not subject to Appropriation (\$1,162,785), Minuteman Vocational Technical High School (\$532,851), Social Security / Medicare (\$610,000), and Other Fixed & Mandated Accounts (\$375,000).

This budget is to be presented at the 2011 Annual Town Meeting in the form of the following Warrant Articles:

- Article 6 – Town Government Budget of \$34,196,347: 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 \$700,000 provided by the Debt Stabilization Fund.¹
- Article 8 – Concord Public Schools (CPS) Budget of \$28,474,200: 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 (CCRS) Budget of \$15,090,746: 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 (\$14,766,221) plus CCRSD excluded debt service (\$324,525).
- Article 10 – Minuteman Vocational Technical High School (MMVT) of \$532,851: The proposed assessment for Concord's share of the MMVT budget which is the responsibility of the MMVT Superintendent under the direction of the Minuteman Regional School Committee. The assessment amount has been estimated as of January 5, 2011, based upon preliminary information received from MMVT, but this should not yet be considered a final official estimate.
- Accounts not subject to Appropriation of \$1,162,785. The following accounts are not subject to Town Meeting vote but must be provided for within the FY12 financial plan:
 - State Assessments: \$452,785,
 - Allowance for a possible deficit in the snow removal account: \$160,000, 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.

¹ In terms of a comparison to the budget presented on the previous page, the amount of \$34,196,347 is comprised of the budgets for Town Government (\$18,102,013) and All Other Accounts (\$18,814,495) with the exclusion of the budget associated with CCRSD Debt Exclusion (\$324,525), Minuteman Vocational Technical High School (\$532,851), Accounts not subject to Appropriation (\$1,162,785), as well as \$700,000 proposed to be allocated from the Debt Stabilization Fund in Warrant Article 26 of the 2011 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 FY12 forecasted property tax levy, the tax rate impact is projected to be +3.76% for existing taxpayers. At the median single family residential assessed value of \$657,750, this represents an additional \$326 in property taxes.

The increase of 3.76% is comprised of the following components:

- 2.50% -- The allowable 2.5% as governed by Proposition 2 ½
- 1.18% -- From the partial use of the prior Unused Levy Limit
- 0.08% -- Excluded amount from increased Debt Service outside the Levy Limit, net of \$700,000 proposed to be allocated from the Debt 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 FY12 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, 2010, the certified Free Cash balance was \$8,635,340, equivalent to 11.1% of the FY11 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 January 2010 long-term bond sale.

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 FY12, the projected unused levy capacity will be approximately \$1.2 million, about 1.7% of the projected levy limit.

Elementary School Debt Stabilization Fund

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) were planned for FY10 issuance. Accordingly, the 2008 Annual Town Meeting established a 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. At the 2010 Town Meeting with the adoption of Warrant Article #10, \$1 million from this fund was allocated to offset the debt service cost resulting from the Willard School bond issue of January 15, 2010. The 2011 Town Meeting will consider the adoption of Warrant Article 26, which would allocate \$700,000 to mitigate the effects of the rise in debt service costs.

With the passage of Warrant Article 26, the tax levy for the FY12 debt service on all excluded debt will be \$4,071,446, a 1.4% increase from the FY11 excluded debt service levy of \$4,015,430. An allocation from a Stabilization Fund requires a two-thirds vote of Town Meeting. This allocation is incorporated in my proposed funding plan for the FY12 budget.

Revenues

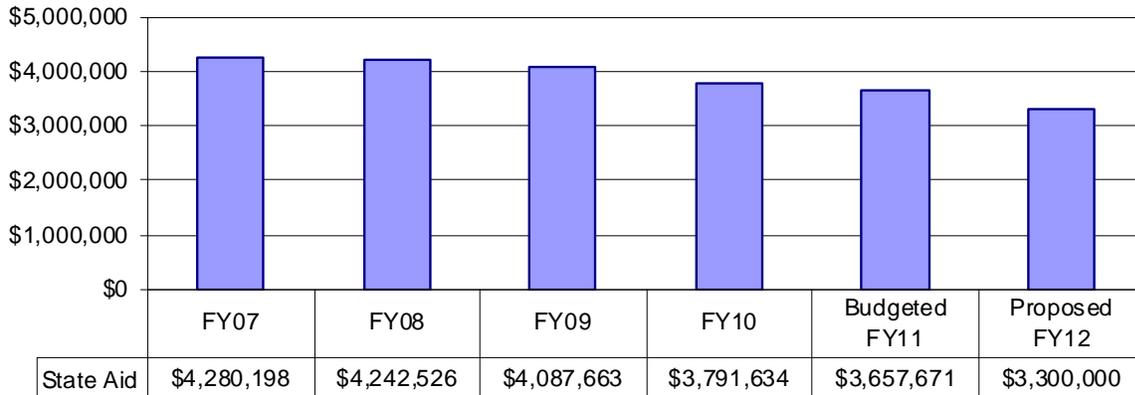
Although the estimate of revenues is subject to the uncertainty in the economy and the corresponding unpredictability of amounts to be received in State Aid and from other sources, this budget has been established with realistic assumptions.

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 FY11, State Aid comprises just 4.7% of total budgetary resources.

State Aid



For the past 5 years, the Town has seen a steady decrease in State Aid. With a FY12 State Budget projected to have a deficit of over a billion dollars, it is anticipated that there will be an additional reduction in State Aid. For the purposes of the Town’s FY12 budget, I am estimating that the decrease in State Aid will be in the range of 10 percent from the FY11 level. Accordingly, this budget presentation is anticipating that approximately \$3.3 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 FY11, the amount applied is \$431,796 and in FY12 it is anticipated to be \$427,413. These funds are used to offset the debt service on 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 FY10, the Town received \$2,199,860 from this tax. The FY12 budget forecasts revenue from the motor vehicle excise tax at \$2,000,000. 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 FY12, the Town expects to collect \$170,000 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 FY10, the Town's investments earned \$201,633. For FY12, the Town is expecting to receive \$300,000 in earnings from investments.

Building Permit and Inspection Fees

During normal years when there are not large-scale development projects, the Town can expect to receive approximately \$400,000 in building permit and inspection fees. However, in FY12 there will be such a large-scale project. With the application of permits for the Alexan Concord housing development by West Concord Development, LLC, an affiliate of Trammell Crow Residential, 350 new housing units will need to be inspected over a two-year period. For this project, fees generated from building permits total approximately \$450,000. Although this fee has already been collected, one-third of these revenues are to be recognized in FY11 and two-thirds in FY12, as determined by the timing of actual inspections and after consultations with the Town's auditors. Accordingly, in FY12, additional revenues from building permits will be in the range of \$300,000. As this payment occurred in January, it is not yet reflected in my current revenue estimate; nor is the added inspection cost shown in the proposed budget for the Building Inspections Division. I expect to review this situation with the Finance Committee prior to Town Meeting.

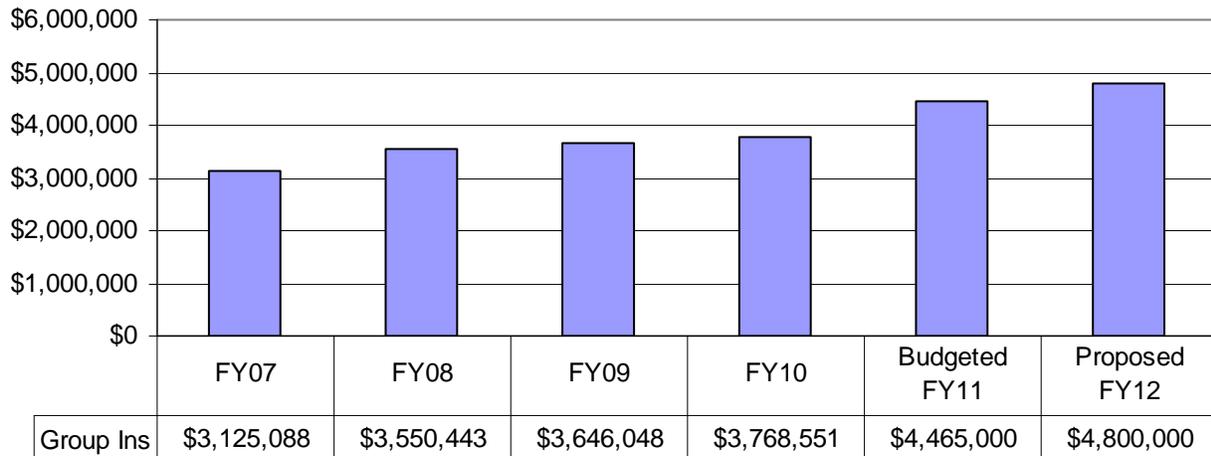
Expenditures

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, Dental Insurance, and Other Post-Employment Benefits (OPEB). By far, the largest component of Group Insurance is Health Insurance; over 86% of funding for Group Insurance is allocated to cover the cost of Health Insurance. The chart on the next page presents data about the General Fund allocation for Group Insurance.

Group Insurance



Health Insurance

Employee health insurance costs continue to be one of the fastest growing components of our budget. The town pays on average about 54% 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.

Medical provider cost trends in eastern Massachusetts continue to be rising in excess of 10% per year. The FY12 General Fund Health Insurance appropriation is proposed to be increased by \$200,000 (+4.3%), as the budget anticipates that an increasing number of employees will select from the MNHG's "rate saver" plans, first offered in June 2009, which carry a significantly lower premium rate but bear higher co-pay and deductible provisions.

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 are expected to continue to rise at least 5% to 10% annually beyond FY12. 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 – will represent a significant new budget expense.

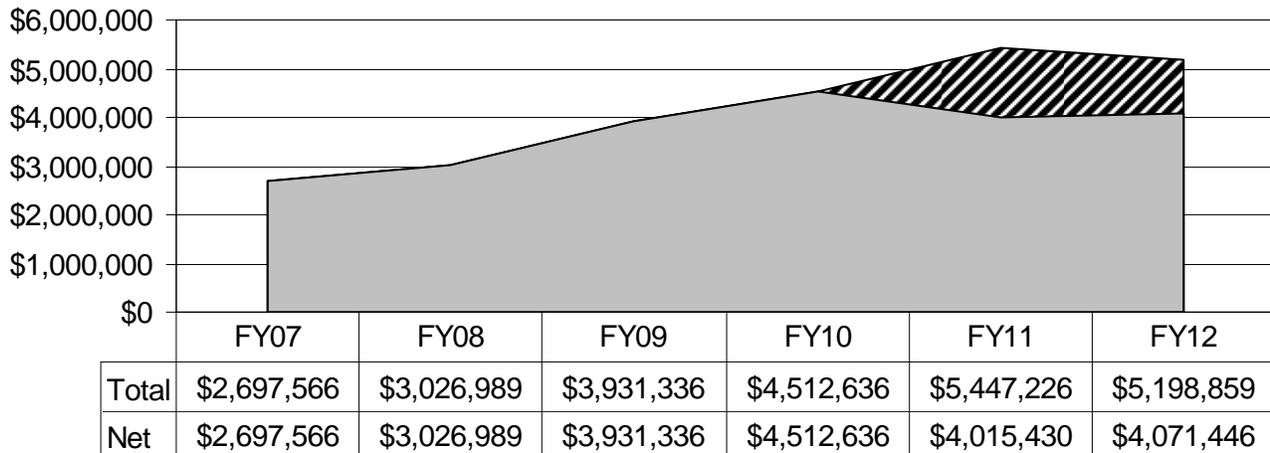
In January 2010, the Town hired Stone Consulting to provide an actuarial analysis of the Other Post-Employment Benefits for the Town and the Concord-Carlisle Regional School District. The analysis concludes that the Town's General Fund cost to meet its current actuarial liability for Town and Concord Public School employees and retirees would require an additional \$2 million in the annual budget; the CCRSD additional cost would be on the order of \$750,000 annually. The size of this liability and the lack of authority at the local level to reduce the level of benefits (state law controls this area) makes this issue one of the most critical on our financial horizon. In the FY12 budget, I am proposing that the Town begin funding the OPEB liability with an initial contribution of \$150,000.

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, separated out because CCRSD is a distinct political entity, which issues its own debt and assesses the costs 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. From FY07 to FY12, the budget for Total Excluded Debt Service (Town and CCRSD) has risen from \$2.7 million to \$5.2 million.

Excluded Debt Service



To mitigate the sharp increase in Total Excluded Debt Service, the Town in July 2008 established a \$2.5 million Debt Service Stabilization Fund, from which \$700,000 is proposed to be used in FY12 to pay part of the borrowing expense. In addition, a Massachusetts School Building Authority grant received in June 2010 will provide \$427,413 to be applied to the debt service for the Thoreau School. As shown in the graph above, the solid grey area represents the amount that taxpayers pay in excluded debt service and the striped area shows the amount covered by these other sources.

Budget Priorities for Town Government Operations

In FY11, it was my priority to recommend a budget for Town Government operations that was level-funded from the previous year. As a consequence of level-funding the budget, some items, which are important for the Town, were deferred. With the FY12 budget, I am attempting to provide the proper balance between the need for fiscal restraint and the need to adequately fund the Town's services.

The major budget priorities and funding objectives are discussed below.

Staff Compensation

The proposed FY12 Town Government operating budget under my jurisdiction is expected to provide, for non-union town employees, an adjustment of 1% on the pay scales effective July 1, 2011 and a merit increase averaging 3.5% based on the written performance evaluation at each employee's review date. In FY11, these non-union employees received a 2% increase on the pay scales. 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 \$470,000 also includes the cost of Police, Fire and Dispatcher collective bargaining agreements. Contract negotiations with the Concord Police Association and the Concord Firefighters Association are proceeding as each of their contracts are up on June 30, 2011. The contract with the Teamsters Local 25 (Public Safety Dispatchers) runs through June 30, 2012.

In the FY11 State budget, the State continued a substantial funding reduction of its 50% share of Police Officer educational incentives (the so-called “Quinn Bill” career incentive pay) without, however, altering the underlying statute for current officers. Concord’s existing contract provides for recovery of any state share shortfall from the officers retroactively. The process for that recovery and the future scope and details of the educational incentive pay program remain to be negotiated at the local level for the 254 communities that had voted to join the “Quinn” program since its inception in 1970.

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 \$69,500 or 5.3% as compared with FY11. In FY11, the annual increase was just \$15,000. The FY12 amount of \$1,385,000 for capital outlay items is 7.7% of the town government operating budget (\$18,102,013). The recommendation represents only 70% of the approximately \$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 \$159,000 proposed for FY12. 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.

Building Energy Efficiency

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 2011, the Town has committed a total of approximately \$700,000 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.

Opening of the Renovated Fowler Branch

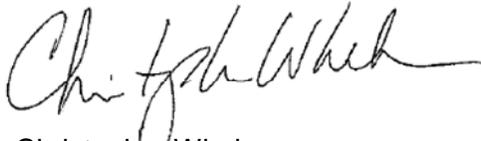
In March 2011, the Fowler Branch Library reopens to the public after being closed for renovations. These renovations were financed through private donations to the Trustees of the Concord Free Public Library Corporation, which owns the building. Under a long-standing agreement with the Corporation, the Town is responsible for funding the Library's daily operations. To properly staff the newly expanded branch, I am proposing an increase in staff of 0.5 FTE, so that there will be at least two Library staff members on the premises at all times during operating hours.

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 rating (Aaa) continuously since 1987.

It is noted that forecasted revenues and expenditures will need to be reviewed before final FY12 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 Annual Town Meeting.

Sincerely,



Christopher Whelan
Town Manager

Cc: Finance Committee members
Committee Chairpersons
Town Department Heads

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Section II

Budget Summary

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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-5
- Property Taxes** II-6 to II-11
- Resources** II-12 to II-15
- Expenses** II-16 To II-29
- Capital Outlay** II-30 To II-39
- Debt** II-40 To II-54

The Town Manager's Budget

The Town Manager's Proposed FY12 Budget totals:

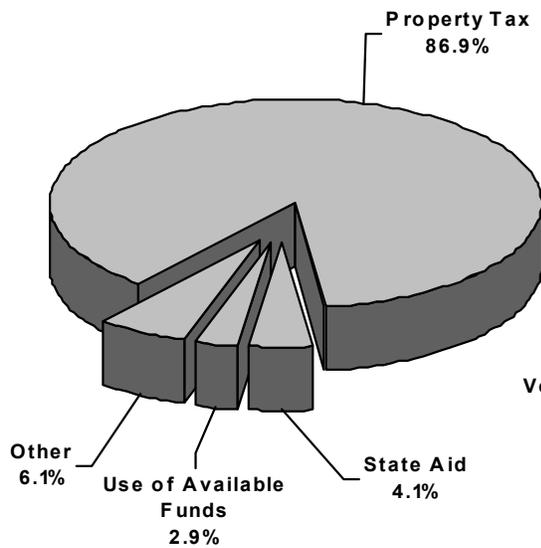
\$80,156,929

This level of appropriation is at the Finance Committee's FY12 Budget Guidelines.

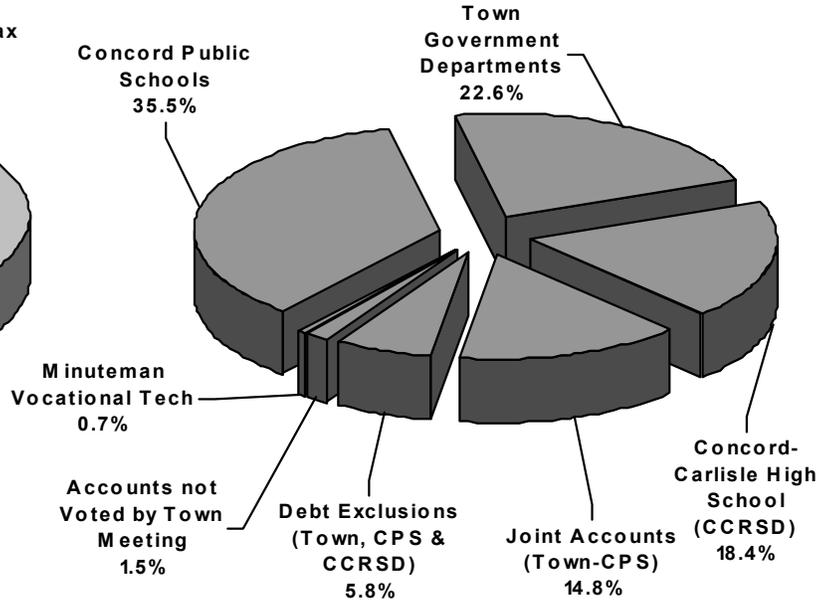
*See page III-41 for more on the Finance Committee.

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

FY12 General Fund Resources
Totaling \$80,156,929



FY12 General Fund Expenses
Totaling \$80,156,929



Fiscal Balance:

This FY12 Proposed Budget represents a balanced budget. Both budgeted resources and expenses equal \$80,156,929.

Recent Trends:

The two charts below depict the overall financial health of the Town over the past few years.

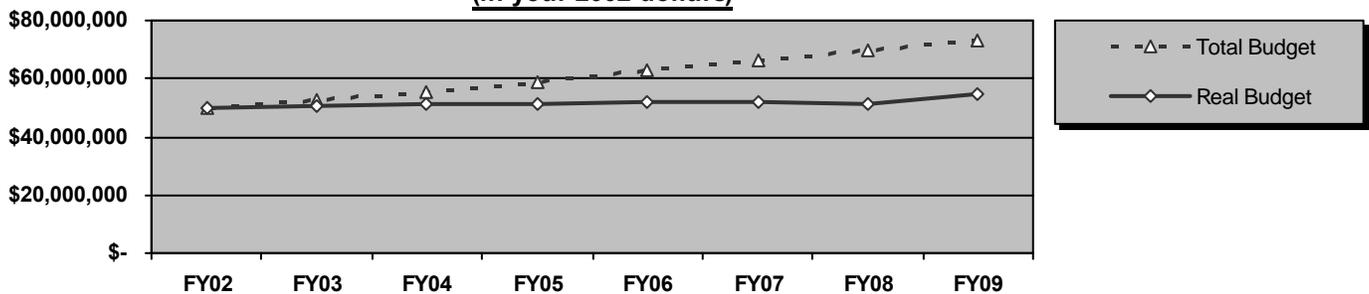
The first, comparing nominal and real budgeted dollars, shows that when adjusted for inflation, the Town's level of spending has been very stable.

The second, describing the Town's Free Cash, shows that finances have been managed in such a way as to allow the Town a "cushion," which can help it address emergencies and to prepare for the future.

Trend Highlights

The Town's Free Cash has experienced healthy growth in recent years (see Certified Free Cash chart below). However, the occurrences that led to a significant portion of this growth are not expected to be repeated in the near future.

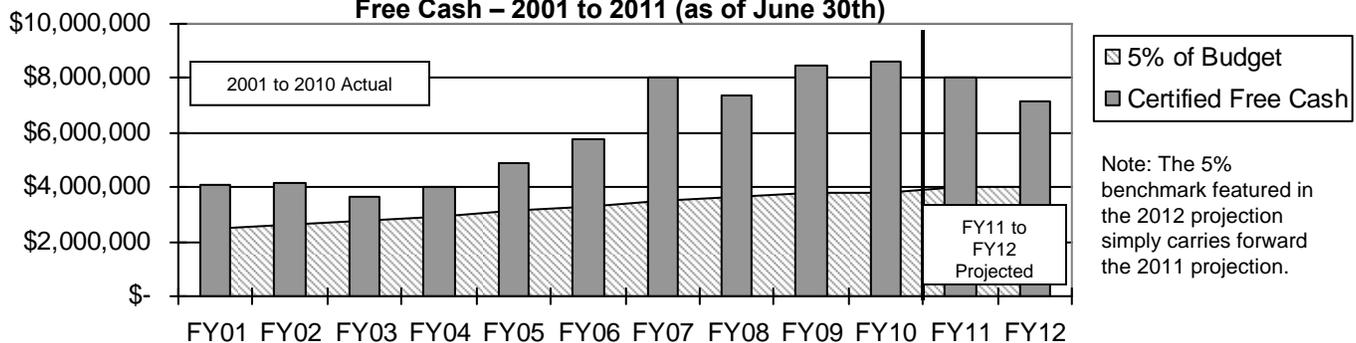
Financial History: Nominal vs. Real Town Appropriations - FY02 to FY09
(in year 2002 dollars)



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.

*Real values based on the Bureau of Economic Analysis' Table 1.1.9. Implicit Price Deflators for Gross Domestic Product, 2002-2009 (Annual), State and Local governments, viewed: 1/19/2010.

Free Cash – 2001 to 2011 (as of June 30th)



Discussion: Free Cash refers to the Town's undesignated General Fund balance available for appropriation. It is an important component of the Town's financial policies as it helps the Town respond to emergencies, promote the stability of services, and manage the rate of tax levy changes.

The Finance Committee has adopted a policy of keeping Free Cash at or above 5% of the upcoming total budget. As is shown in the graph above, Free Cash is in excess of this 5% benchmark.

The FY08 drop was the result of the use of \$600,000 for tax relief along with the creation of a \$2.5 million Debt Stabilization Fund, which will help offset the rise in debt service costs resulting from construction of the new Willard Elementary School.

Free cash levels in 2009 and 2010 rose due to conservative revenue estimates and spending under-budget. The drop in free cash levels projected in 2011 and 2012 are due to anticipated votes at future Town Meetings to approve the use of Free Cash for tax relief (\$600,000 in FY11 and \$850,000 in FY12), assuming no replenishment from operating results.

SECTION II: Budget Summary

Overview

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	9.8%	600,000	-	440,000	1,040,000
2011	\$ 8,471,337	2009	11.1%	\$ 600,000	\$ -	\$ -	\$ 600,000
<i>proposed</i> 2012	\$ 8,635,340	2010	11.1%	\$ 850,000	\$ -	\$ -	\$ 850,000

Note: Free Cash is certified by the State each Fall. Once this is done, certified free cash becomes available for Town Meeting appropriation. For example, the State certified the Town's free cash at \$8,635,340 as of June 30, 2010, and this amount is available for the next appropriation, which will be the 2011 Annual Town Meeting's vote on the FY12 budget.

Free Cash and Fund Balance

While this FY12 Proposed Budget represents a *balanced* budget (see p. II-1), it should be noted that \$850,000 of *free cash* is used as a financing source. This use of free cash will be voted on by the 2011 Town Meeting and, therefore, will affect the free cash (and fund balance) levels seen in the Town's FY11 financial results. It is assumed for purposes of projection that additional use of free cash at this level will be approved in FY12 for FY13 tax relief.

This ongoing practice of using a small portion of free cash for tax relief leads to budgeted reductions in free cash and fund balance levels, but, historically, these budgeted drops have either not occurred at all, or have been much milder than as projected (see the free cash graph on facing page). This is because:

- a) The Town conservatively estimates its revenues (i.e., the Town usually collects more revenue than budgeted); and
- b) The Town effectively controls its expenses (i.e., the Town spends less money than budget).

As a result, the Town's free cash and fund balance may increase if more revenue is raised than projected and actual expense levels are lower than projected. This conservative and responsible approach to financial management is viewed by outside creditors as one of the primary financial strengths of the Town and has helped maintain the Town's Aaa credit rating since 1987.

Town Credit Rating History

	FY05	FY06	FY07	FY08	FY09	FY10	FY11
The Town's Credit Rating (Moody's)	Aaa						

SECTION II: Budget Summary

Overview

General Fund Budget - All Accounts Five Years: FY07 - FY11 and FY12 Guideline									
Line #		FY07 Budget	FY08 Budget	FY09 Budget	FY10 Budget	FY11 Budget	FY12 Guideline (Nov. 2010)	Percent change	Percent of total
Town Government									
1	personal services	\$ 11,335,704	\$ 11,876,664	\$ 12,390,155	\$ 12,713,627	12,974,546	13,577,845	4.65%	16.94%
2	O & M	2,841,710	2,940,310	3,108,858	3,112,886	2,836,967	2,914,168	2.72%	3.64%
3	capital outlay	1,271,000	1,356,000	1,466,000	1,300,500	1,315,500	1,385,000	5.28%	1.73%
4	Reserve Fund	200,000	225,000	225,000	225,000	225,000	225,000	0.00%	0.28%
5	Total	\$ 15,648,414	\$ 16,397,974	\$ 17,190,013	\$ 17,352,013	\$ 17,352,013	\$ 18,102,013	4.32%	22.58%
6	Concord Public Schools	\$ 25,460,285	\$ 26,423,840	\$ 27,206,200	\$ 27,699,200	\$ 27,699,200	\$ 28,474,200	2.80%	35.52%
7	Concord-Carlisle RSD	\$ 11,858,857	\$ 12,191,417	\$ 12,803,885	\$ 13,442,936	\$ 14,006,221	\$ 14,766,221	5.43%	18.42%
9	Total Operating Budgets	\$ 52,967,556	\$ 55,013,231	\$ 57,200,098	\$ 58,494,149	\$ 59,057,434	\$ 61,342,434	3.87%	76.53%
9	Group Insurance	\$ 3,195,000	\$ 3,600,000	\$ 3,845,000	\$ 4,152,600	\$ 4,465,000	\$ 4,650,000	4.14%	5.80%
9a	OPEB Trust					150,000	150,000		0.19%
10	Retirement	2,310,000	2,380,000	2,450,000	2,500,000	2,750,000	2,860,000	4.00%	3.57%
11	Debt Service	2,750,000	2,909,750	3,100,000	3,150,000	3,175,000	3,275,000	3.15%	4.09%
12	Social Security/Medicare	508,000	522,000	510,000	545,000	580,000	610,000	5.17%	0.76%
13	Other Fixed & Mandated	425,000	425,000	425,000	400,000	375,000	375,000	0.00%	0.47%
14	subtotal	\$ 9,188,000	\$ 9,836,750	\$ 10,330,000	\$ 10,747,600	\$ 11,345,000	\$ 11,920,000	5.07%	14.87%
15	Minuteman Voc Tech	\$ 502,317	\$ 604,702	\$ 486,660	\$ 637,601	\$ 590,682	\$ 532,851	-9.79%	0.66%
16	High School Debt Exclusion	477,889	476,557	684,143	539,239	582,444	324,525	-44.28%	0.40%
17	Town Debt Exclusion	2,219,677	2,550,432	3,247,193	3,973,397	4,864,782	4,874,334	0.20%	6.08%
	Free Cash appropriations	\$ 3,199,883	\$ 3,631,691	\$ 4,417,996	\$ 5,150,237	\$ 6,037,908	\$ 5,731,710	-5.07%	7.15%
						\$ 34,430	\$		
18	TOWN MEETING VOTE	\$ 65,355,439	\$ 68,481,672	\$ 71,948,094	\$ 74,391,986	\$ 76,474,772	\$ 78,994,144	3.29%	98.55%
19	State assessments	\$ 368,084	\$ 367,696	\$ 382,563	\$ 389,372	\$ 441,741	\$ 452,785	2.50%	0.56%
20	Snow/ice & other deficits	111,857	0	358,915	239,730	99,199	160,000	61.29%	0.20%
21	Overlay	453,991	588,461	523,555	506,857	545,082	550,000	0.90%	0.69%
22	subtotal	\$ 933,932	\$ 956,157	\$ 1,265,033	\$ 1,135,959	\$ 1,086,022	\$ 1,162,785	7.07%	1.45%
23	TOTAL BUDGET PLAN	\$ 66,289,371	\$ 69,437,829	\$ 73,213,127	\$ 75,527,945	\$ 77,560,794	\$ 80,156,929	3.35%	

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

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

SECTION II: Budget Summary

Overview

Financing the Budget Plan								
	FY07 Budget	FY08 Budget	FY09 Budget	FY10 Budget	FY11 Budget	FY12 Guideline	Percent change	Percent of total
24	state aid	\$ 4,122,776	\$ 4,234,876	\$ 4,477,986	\$ 3,808,876	\$ 3,300,000	-9.78%	4.12%
25	motor vehicle excise tax	2,350,000	2,300,000	2,150,000	2,050,000	2,000,000	-4.76%	2.50%
26	investment earnings	900,000	1,000,000	750,000	270,000	300,000	0.00%	0.37%
27	other local revenue	2,010,875	2,116,500	2,246,500	2,206,500	2,551,500	1.59%	3.18%
28	Appropriations financed from:							
29	Debt Stabilization Fund					1,000,000	-30.00%	0.87%
30	Free Cash				34,430			
31	transfers to General Fund:							
32	from CMLP (Light Fund)	340,000	340,000	340,000	355,000	380,000		0.47%
33	Thoreau School MSBA grant					431,796	-1.02%	0.53%
34	"free cash" transfer	500,000	500,000	600,000	1,040,000	850,000	41.67%	1.06%
35	subtotal	\$ 10,223,651	\$ 10,491,376	\$ 10,564,486	\$ 9,730,376	\$ 11,015,397	-4.60%	2.07%
Property Tax:								
36	property tax base	\$ 51,811,551	\$ 54,550,950	\$ 57,769,554	\$ 60,216,052	\$ 61,712,667	5.29%	81.06%
37	override voted	657,538	0	0	0	0		
38	new growth	894,270	1,368,514	947,751	1,068,881	817,300	-26.59%	0.75%
39	total within the Levy Limit	\$ 53,363,359	\$ 55,919,464	\$ 58,717,305	\$ 61,284,933	\$ 62,529,967	4.87%	81.81%
40	debt exclusion	2,702,361	3,026,989	3,931,336	4,512,636	4,071,446	1.40%	5.08%
41	total property tax	\$ 56,065,720	\$ 58,946,453	\$ 62,648,641	\$ 65,797,569	\$ 66,545,397	4.66%	86.89%
TOTAL RESOURCES								
		\$ 66,289,371	\$ 69,437,829	\$ 73,213,127	\$ 75,527,945	\$ 77,560,794	3.35%	

Property Taxes:

The total projected property tax levy for FY12 is:

\$69,648,016

This represents 86.89% of the total revenues supporting the FY12 budget.

It also represents an increase of 4.66% over the FY11 tax levy of \$66,545,397.

This, however, *does not* mean that the property tax rate will increase by 4.66%, 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:

+ 3.76%

Property Tax Highlights

The FY12 property tax levy is projected to increase by 4.66% over the FY11 levy.

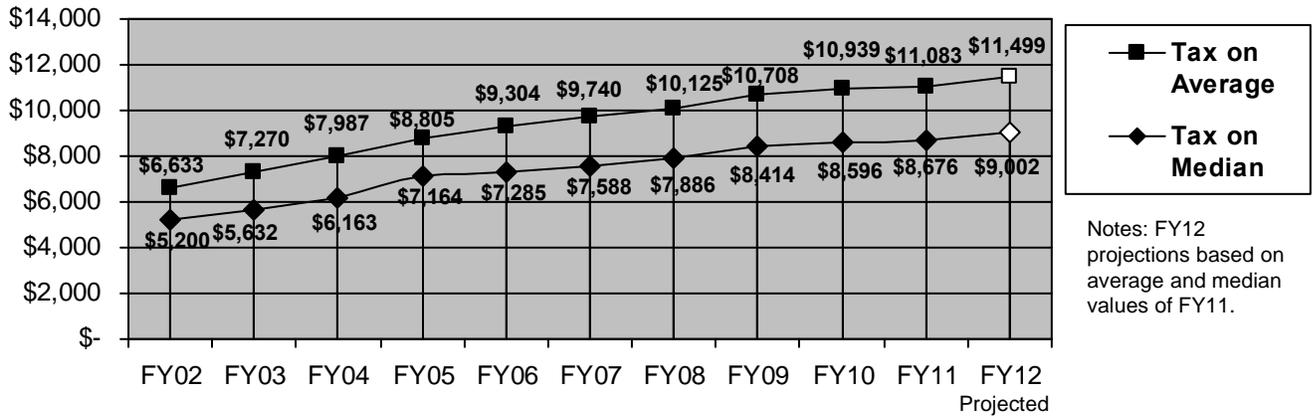
The effects of this increase can be understood in the following ways:

- The median single family residential tax bill for FY12 is projected to increase by \$326 from \$8,676 in FY11 to \$9,002 in FY12 (based on a median assessed value of \$657,750).

Or...

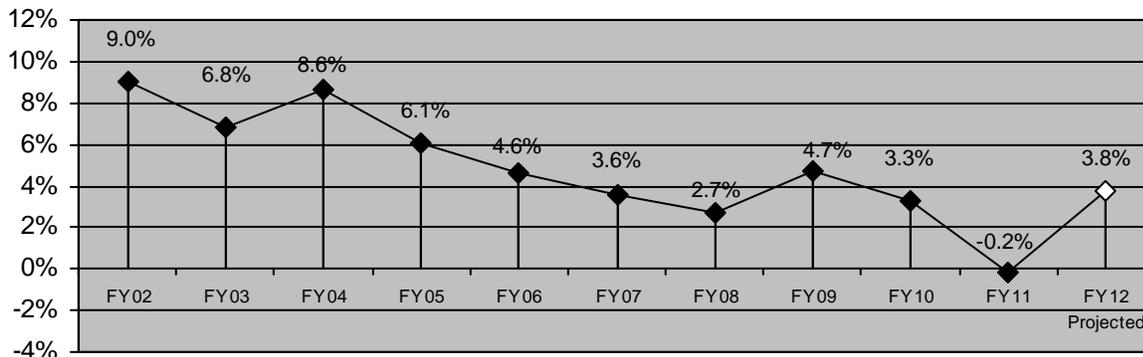
- The tax bill per \$100,000 of assessed value will increase by \$50 from \$1,319 in FY11 to \$1,369 in FY12.

Sample Tax Bills on Single Family Parcels



Notes: FY12 projections based on average and median values of FY11.

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 FY12, the first number shown is the FY11 Levy Limit of \$64,569,355. As authorized by Prop 2½, the FY11 Levy Limit is multiplied by 2.5% to get \$1,614,234. New building construction (New Growth) is estimated to be \$600,000. The sum of these three numbers is the new FY12 Levy Limit of \$66,783,590. After adding the excluded debt of \$4,071,446, the maximum allowable levy equals \$70,855,036.

This level of spending of \$69,648,016 results in an unused tax levy capacity of \$1,207,020.

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

FY10 Actual

\$ 59,634,076	FY09 Levy Limit
3,237	amended FY09 Growth
<u>1,490,933</u>	plus 2½%
\$ 61,128,246	subtotal
<u>1,068,881</u>	Estimated New Growth
\$ 62,197,127	FY10 Levy Limit
<u>4,512,636</u>	FY10 debt exclusion levy
\$ 66,709,763	Maximum allowable levy

Actual tax levy \$ 65,797,569
Unused Levy Limit 912,194

FY11 Actual

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

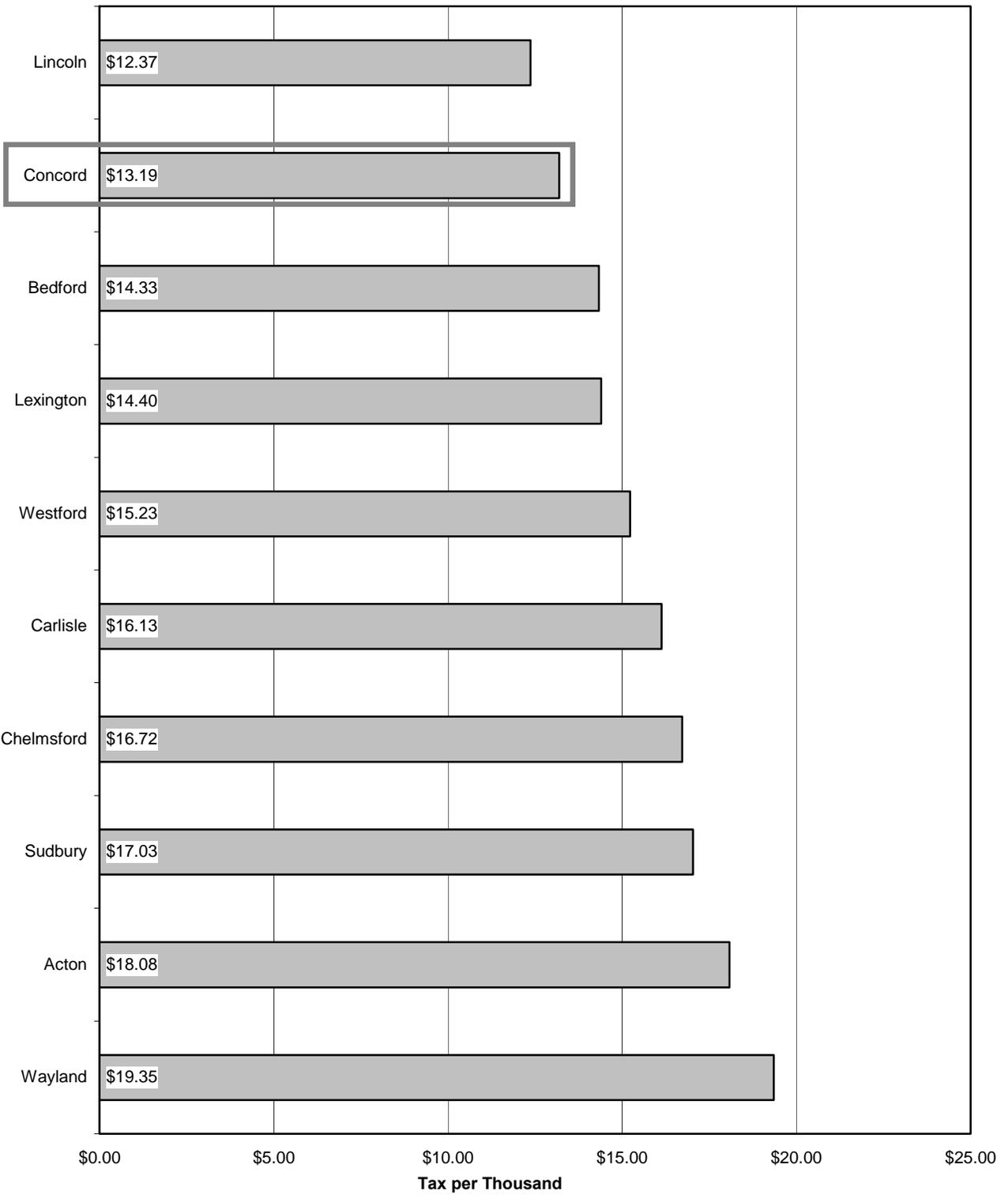
Actual tax levy \$ 66,545,397
Unused Levy Limit 2,039,388

FY12 Projection

\$ 64,569,355	FY11 Levy Limit
<u>1,614,234</u>	plus 2½%
\$ 66,183,590	subtotal
<u>600,000</u>	Estimated New Growth
\$ 66,783,590	FY12 Levy Limit
<u>4,071,446</u>	FY12 debt exclusion levy
\$ 70,855,036	Maximum allowable levy

Actual tax levy \$ 69,648,016
Unused Levy Limit 1,207,020

**FY11 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 @ 1/28/11.

SECTION II: Budget Summary

Property Taxes

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, 2001	(b)	\$529,000	\$9.83	\$5,200	\$674,799	\$6,633	\$39,068,686	1,010,486 (a)	38,058,200	+9.0%
Jan. 1, 2002		584,250	\$9.64	5,632	754,153	7,270	42,496,029	760,672	41,735,357	+6.8%
Jan. 1, 2003		581,950	\$10.59	6,163	754,200	7,987	46,721,518	578,456	46,143,062	+8.6%
Jan. 1, 2004	(b)	731,000	\$9.80	7,164	898,455	8,805	50,147,585	558,743	49,588,842	+6.1%
Jan. 1, 2005		712,100	\$10.23	7,285	909,447	9,304	53,273,087	817,917	52,455,170	+4.6%
Jan. 1, 2006		718,550	\$10.56	7,588	922,372	9,740	56,065,720	894,270	55,171,450	+3.6%
Jan. 1, 2007	(b)	735,650	\$10.72	7,886	944,487	10,125	58,946,453	1,368,514	57,577,939	+2.7%
Jan. 1, 2008		707,100	\$11.90	8,414	899,866	10,708	62,648,641	947,751	61,700,890	+4.7%
Jan. 1, 2009		656,700	\$13.09	8,596	835,697	10,939	65,797,569	1,068,881	64,728,688	+3.3%
current year	2011	657,750	\$13.19	8,676	840,225	11,083	66,545,397	817,300	65,728,097	(0.2)%
Projected										
Jan. 1, 2011				9,002		11,499	69,648,016	600,000	69,048,016	+3.8%

notes: (a) reflects 18-months new growth due to change to June 30th valuation date for new construction (2001 Annual Town Meeting, Article 21, adopting MGL Ch 59, section 2A(a))
 (b) valuation certification year, Mass. Dept. of Revenue on-site review

Operating overrides and 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
2002	\$2,249,222	6.44%	\$ 842,228	160,658	\$ 4,161,791
2003	1,478,773	3.79%	713,204	(129,024)	3,427,343
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
Budget 2011	none		\$ 4,015,430	(\$497,206) *	\$ 747,828
Guideline 2012	none		\$ 4,071,446	56,016 **	3,102,619

* 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 proposed from the Debt Stabilization Fund and \$427,413 Thoreau MSBA grant allocation.

**Proposed FY12 Budgets
Property Tax impact**

incremental and total tax levy and budget changes

	FY11	FY12 at Guidelines		
		plus	at proposed level	%Δ
Town Government operations	\$17,352,013	+\$ 750,000 =	\$ 18,102,013	+4.3%
Concord Public Schools (K-8)	\$27,699,200	+\$ 775,000 =	\$ 28,474,200	+2.8%
CCHS assessment:				
without debt exclusion	\$ 14,006,221	+\$ 760,000 =	\$ 14,766,221	+5.4%
debt exclusion	<u>582,444</u>		<u>324,525</u>	
total assessment	\$ 14,588,665		\$ 15,090,746	
Concord's assessment share:				
FY11: 69.73%				
FY12: 70.39%				
Sum for all operating budgets:			\$ 2,285,000	
Projected Tax rate Impact			+ 3.76%	
Tax Bill at median \$657,750 value	\$ 8,676	+ 326 =	\$ 9,002	
Tax Bill per \$100,000 a.v.	\$ 1,319	+ 50 =	\$ 1,369	

SECTION II: Budget Summary

Property Taxes

Assessed Valuation, Levy Limit, Tax Levy and Rates: FY1980-2011

Fiscal Year	Total Assessed Value	Absolute Levy Limit	Annual Levy Limit	Actual Levy		Uniform Tax Rate	Actual Tax Rates			Unused Levy Limit \$	"CIP" ratio	as % of Limit
				Within Limit	Debt Exclusion		Residential	Open Space	Commercial			
1980	\$371,034,400			\$13,060,411		\$35.20				\$536,405	100.0	3.43%
1981	\$383,133,677			\$15,248,720		\$39.80				\$871,027	100.9	5.37%
1982	\$644,119,237	\$16,102,981	\$15,629,937	\$15,093,532		\$23.43	23.60	20.06	23.43			
1983	\$651,122,529	\$16,278,063	\$16,214,000	\$15,342,973		\$23.56	23.66	19.99	23.78			
1984	\$784,563,443	\$19,614,086	\$17,006,633	\$15,465,780		\$19.71	19.25	16.36	22.63	\$1,540,853	114.8	9.06%
1985	\$801,293,191	\$20,032,330	\$17,780,870	\$15,648,020		\$19.53	19.13	16.26	22.00	\$2,132,850	112.6	12.00%
1986	\$822,949,238	\$20,573,731	\$18,605,674	\$16,125,650		\$19.59	19.25	16.36	21.71	\$2,480,024	110.8	13.33%
1987	\$1,464,903,743	\$36,622,594	\$19,600,366	\$17,296,129		\$11.81	11.47	9.75	13.95	\$2,304,237	118.1	11.76%
1988	\$1,510,487,280	\$37,762,182	\$20,651,135	\$18,392,726		\$12.18	11.89	10.11	14.04	\$2,258,409	115.3	10.94%
1989	\$1,547,164,362	\$38,679,109	\$21,574,623	\$19,908,672		\$12.87	12.61	10.72	14.60	\$1,665,951	113.4	7.72%
1990	\$2,188,108,438	\$54,702,711	\$22,609,017	\$21,603,000		\$9.87	9.72	8.27	10.82	\$1,006,017	109.6	4.45%
1991	\$2,185,289,176	\$54,632,229	\$23,486,987	\$23,083,329		\$10.56	10.21	8.68	12.87	\$403,658	121.9	1.72%
1992	\$1,863,767,794	\$46,594,195	\$24,325,878	\$24,324,345		\$13.05	12.62	10.73	15.91	\$1,533	121.9	0.01%
1993	\$1,831,121,461	\$45,778,037	\$25,229,582	\$24,770,829		\$13.53	13.27	11.28	15.57	\$458,753	115.1	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	\$508,892	110.0	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	\$548,393	107.0	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	\$982,744	100.0	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	\$921,836	100.0	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%

Financial Resources:

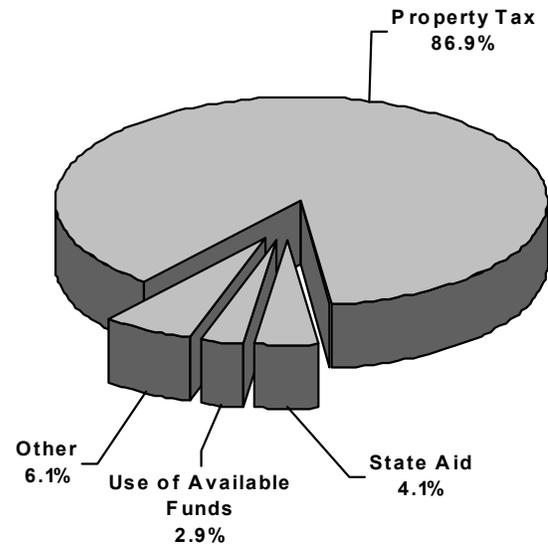
The General Fund budget is financed with funds generated from property taxes, local motor vehicle excise taxes, state aid, transfers from other local sources, investment earnings on temporarily available cash balances, and other local fees and charges.

The Resources section contains the following:

- Resource Category Descriptions II-12
- Resource Detail (Revenue Detail) II-13 to II-15

FY12 General Fund Resources

Totaling \$80,156,929



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-14, 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-13 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 state statute and administered by the state Registry of Motor Vehicles (page II-13, 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-14, 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-13 through II-14. This “other” category includes sections B, C, D, E, F, and G from the schedule.

SECTION II: Budget Summary

Resources

RESOURCE DETAIL - GENERAL FUND

FY07-09 actual, FY10 budget and actual, FY11 budget and FY12 projected

	ACTUAL FY2007	ACTUAL FY2008	ACTUAL FY2009	Budget FY2010	ACTUAL FY2010	Budget FY2011	PROJECTED FY2012
A. State Aid:							
1. Abatements:							
Veterans, blind & surviving spouses	22,325	21,025	20,263	32,069	31,657	30,945 (c)	
2. Police Career Incentive ("Quinn")	158,496	158,314	160,094 (a)	30,496	31,046 (a)	15,622 (a)	
3. Elderly Persons Abatements	15,562	15,562	11,044				
4. School Aid (Ch.70)	1,788,314	1,975,049	1,928,178 (b)	2,111,688	2,111,688	1,988,323	
Charter School tuition reimbursement	6,353	12,741	506	15,989	337	64,341	
5. Construction of School Projects:							
Thoreau & Willard (1996)	148,615	0	0	0	0	0	
Peabody School Roof (1998)	139,427	0	0	0	0	0	
6. State-Owned Land	546,166	610,209	654,273	589,412	589,412	569,247	
7. Additional Assistance	396,665	383,959	346,544				
8. Lottery	1,045,180	1,059,887	956,605				
9. Unrestricted General Government Aid				1,022,124	1,022,124	981,239 (d)	
10. Veterans Benefits	13,095	5,780	10,156	7,098	5,370	7,954	
Total State Aid	\$4,280,198	\$4,242,526	\$4,087,663	\$3,808,876	\$3,791,634	\$3,657,671	\$3,300,000
B. Local Excise Taxes:							
1. Motor Vehicle Excise	2,279,324	2,323,178	2,269,633	2,050,000	2,199,860	2,100,000	2,000,000
2. Hotel/Motel Room Excise	171,424	191,800	171,610	170,000	143,309	220,000	230,000
3. Meals Excise						150,000	170,000
4. Jet Fuel Excise	184,310	155,488	379,963	150,000	176,942	150,000	150,000
retroactive payment	169,568						
5. Farm Animal & Machinery	1,099	1,129	1,127	1,000	1,176	1,000	1,000
Total Local Excise	\$2,805,725	\$2,671,595	\$2,822,333	\$2,371,000	\$2,521,287	\$2,621,000	\$2,551,000
C. Fines and Forfeitures:							
1. Tax Penalties & Interest	105,082	108,495	92,864	80,000	108,254	80,000	80,000
2. Court Fines	122,570	150,358	100,153	110,000	96,433	80,000	90,000
Total Fines & Forfeits	\$227,652	\$258,853	\$193,017	\$190,000	\$204,687	\$160,000	\$170,000
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	86,401	90,342	118,798	135,000	150,810	150,000	150,000
3. Rental - Ripley Building	11,954	12,511	13,122	13,000	13,397	13,000	13,000
4. Rental - Harvey Wheeler	12,148	15,908	15,007	10,000	16,678	15,000	15,000
5. Rental - miscellaneous	402	402	804	500	402	500	500
6. Investment Earnings	1,322,697	1,241,697	791,358	270,000	201,633	300,000	300,000
Total Uses of Money & Prop.	\$1,453,602	\$1,380,860	\$959,089	\$448,500	\$402,920	\$498,500	\$498,500

NOTES

- (a) 50% state share: **FY09** - \$177,908; **FY10** - \$176,288; **FY11 est.** - \$164,303
- (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 7, 8 and 9) into a new designation.

SECTION II: Budget Summary

Resources

RESOURCE DETAIL - GENERAL FUND

FY07-09 actual, FY10 budget and actual, FY11 budget and FY12 projected

	ACTUAL FY2007	ACTUAL FY2008	ACTUAL FY2009	Budget FY2010	ACTUAL FY2010	Budget FY2011	PROJECTED FY2012
E. Licenses & Permits:							
1. Building Permits	719,895	571,197	385,617	350,000	345,012	400,000	400,000
2. Other Health & Inspections	255,038	212,771	232,496	200,000	218,598	225,000	225,000
3. Alcoholic Beverage	66,915	65,480	65,245	64,000	68,100	64,000	64,000
4. Miscellaneous	27,693	26,606	22,758	25,000	46,522	25,000	25,000
Total Licenses & Permits	\$1,069,541	\$876,054	\$706,116	\$639,000	\$678,232	\$714,000	\$714,000
F. Departmental Fees:							
1. Town Clerk	123,647	121,317	110,927	110,000	121,611	110,000	110,000
2. Planning	4,533	12,500	7,020	3,000	7,253	3,000	3,000
3. Collector-Treasurer	39,420	54,226	86,582	30,000	84,745	40,000	40,000
4. Fire - Ambulance	480,376	524,736	536,249	530,000	504,949	540,000	540,000
5. Public Safety	58,194	80,750	64,175	65,000	85,538	65,000	65,000
6. Library - Late Fines	45,392	35,864	44,618	45,000	49,035	45,000	45,000
7. School Department	61,162	98,745	58,131	20,000	122,986	40,000	40,000
8. Miscellaneous	48,624	28,541	45,577	20,000	27,041	20,000	20,000
Total Departmental Fees	\$861,348	\$956,679	\$953,279	\$823,000	\$1,003,158	\$863,000	\$863,000
G. All Other Revenue:							
1. Payments in Lieu of Taxes (PILOT) (Fed.Govt., Housing Authority)	24,358	20,623	21,077	20,000	22,135	20,000	20,000
2. PILOT on sale of town land	0	46,910	0	0	20,114	0	0
3. Premium on Sale of Bonds & Notes	0	22,352	0	0	29,731	0	0
4. (41A) Redemptions	25,949	85,644	20,686	0	71,272	0	0
5. (61A) Rollback Tax	25,019	107,691	0	0	6,042	0	0
6. Betterments	1,456	1,413	1,319	0	0	0	0
7. Supplemental tax on new construction	26,447	54,824	47,994	35,000	55,906	35,000	35,000
8. Miscellaneous	0	27,774	22,680	0	1,176	0	0
Total Other Revenue	\$103,229	\$367,231	\$113,756	\$55,000	\$206,376	\$55,000	\$55,000
TOTAL LOCAL (B-G)	\$6,521,097	\$6,511,272	\$5,747,590	\$4,526,500	\$5,016,660	\$4,911,500	4,851,500
H. Available Funds							
1. Municipal Light Plant (Electric Fund)	340,000	340,000	340,000	355,000	355,000	380,000	380,000
2. Thoreau School MSBA grant						431,796	427,413
3. Free Cash appropriated to reduce tax rate	500,000	500,000	600,000	1,040,000	1,040,000	600,000	850,000
4. Free Cash appropriated for expenditures						34,430	
5. Elementary School Debt Stabilization Fund						1,000,000	700,000
TOTAL AVAILABLE FUNDS	\$840,000	\$840,000	\$940,000	\$1,395,000	\$1,395,000	\$2,446,226	\$2,357,413
I. Property Tax:							
1. Base	51,791,455	54,550,950	57,719,368	60,216,052	60,116,052	61,712,667	64,976,570
2. Operating Override	657,538	0	0	0	0	0	0
3. New Growth	894,270	1,368,514	947,751	1,068,881	1,068,881	817,300	600,000
4. Within levy limit	\$53,343,263	\$55,919,464	\$58,667,119	\$61,284,933	\$61,184,933	\$62,529,967	\$65,576,570

SECTION II: Budget Summary

Expenses

Expenses – General Fund Budget:

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

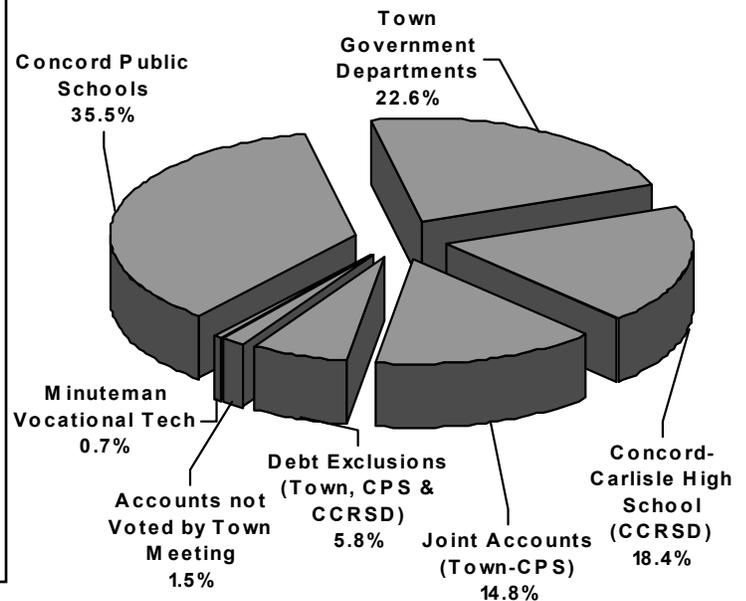
- Town Government;
- Concord Public Schools; and
- Concord-Carlisle Regional School District.

This section contains the following:

- Major Organizational Categories II-16 to II-17
- Joint Accounts II-18
- Other Obligations II-19
- Appropriations (Warrant) II-20 to II-22
- Town Gov. Budget Summary II-23 to II-29

FY12 General Fund Expenses

Totaling \$80,156,929



Town Government (Page II-4, line 5 – \$18,102,013 proposed for FY12)

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-4, line 6 - \$28,474,200 proposed for FY12)

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.

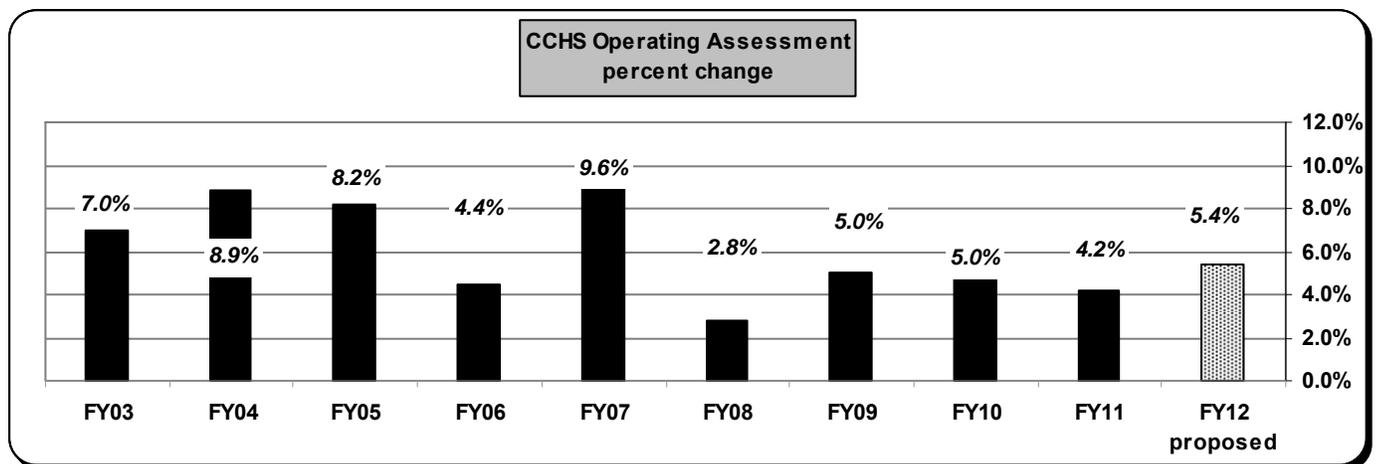
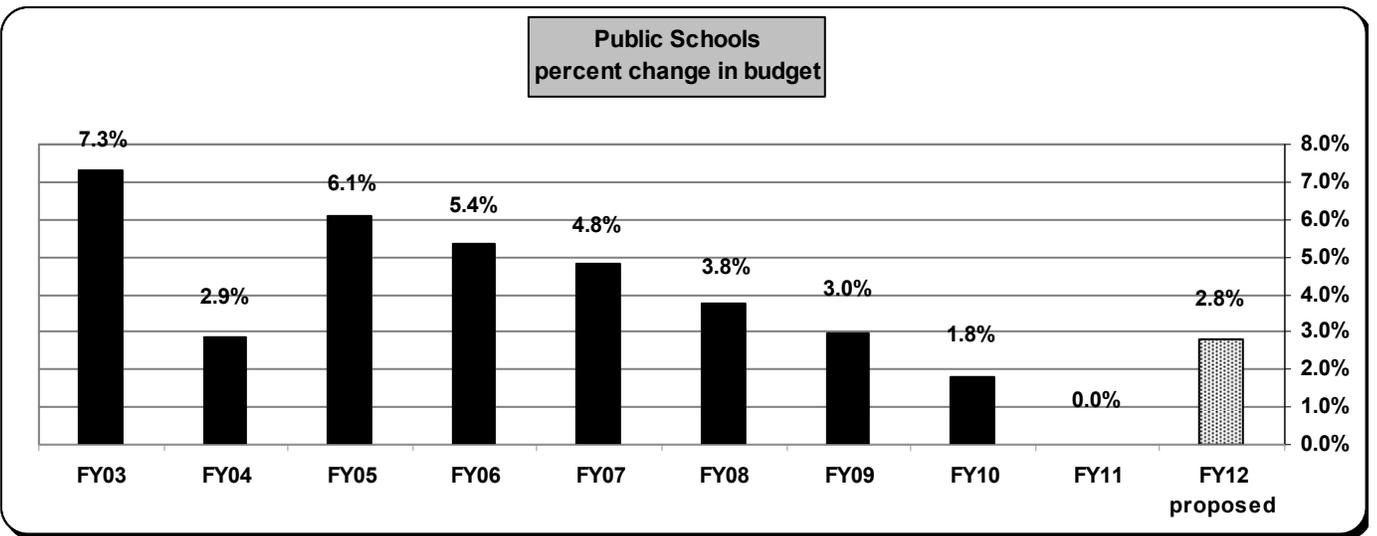
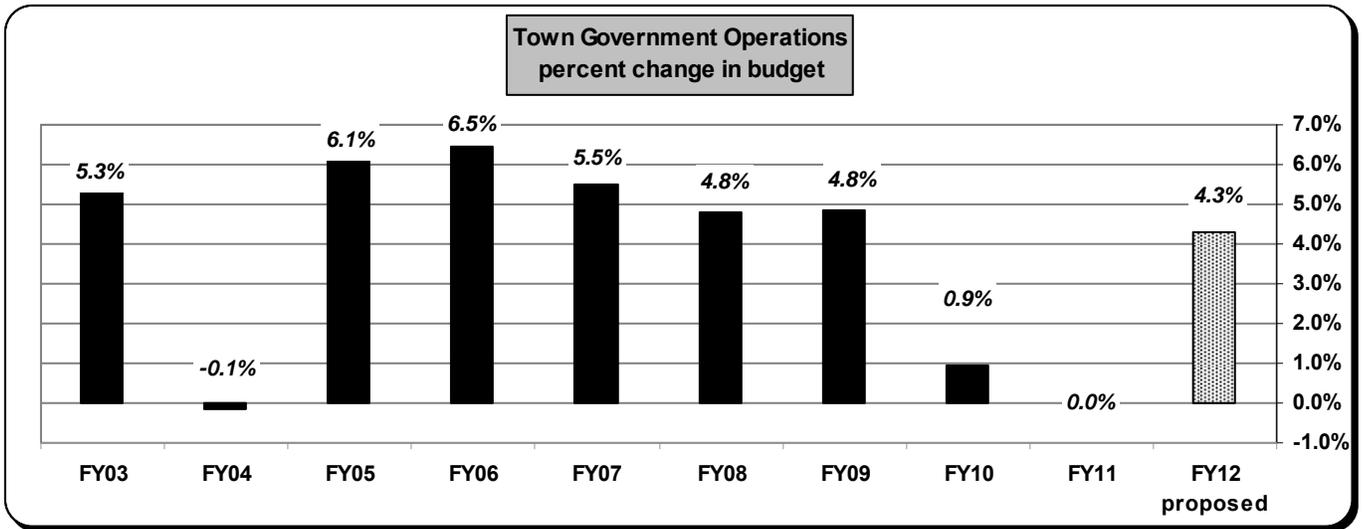
Concord-Carlisle Regional School District (page II-4, line 7 - \$14,766,221 proposed for FY12 as Concord's share of the Districts operating budget)

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:

\$61,342,434 (page II-4, line 8)

+3.87%



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-4, line 9 - \$4,650,000, and line 9a - \$150,000)

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 \$150,000 toward the Annual Required Contribution (ARC) for the Other Post-Employment Benefits (OPEB) liability. The ARC has been estimated at approximately \$2,00,000.

Retirement (Page II-4, line 10 - \$2,860,000)

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-4, line 11 - \$3,275,000; 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-4, line 12 - \$610,000)

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-4, 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: **\$11,920,000** (page II-4, line 14)
+5.07%

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-4, line 15 - \$532,851)

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

•High School Debt Exclusion (Page II-4, line 16 - \$324,525)

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-4, line 17 - \$4,874,334)

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: \$5,731,710

Budget Subject to Town Meeting Vote: \$78,994,144

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

•State Assessments (Page II-4, line 19 - \$452,785)

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-4, line 20 – \$160,000)

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 II-103) 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, 2011, if any, will be raised in the FY12 tax levy.

•Overlay (Page II-4, 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: \$80,156,929

+3.35%

General Fund Operating Budget

Item No.	Department	Fiscal 2010 Expenses	Fiscal 2011 Appropriation	Fiscal 2012 Proposal
General Government				
\$2,076,847 is 6.1% of Total				
1	Town Manager's Office			
	A. Town Manager	\$ 307,882	\$ 292,886	\$ 294,318
	B. Town-Wide Building Maintenance	135,000	150,000	159,000
	C. Human Resources	157,930	159,245	167,853
	Total	600,811	602,131	621,171
2	Legal Services	204,861	225,000	225,000
3	Elections and Registrars			
	A. Elections	21,092	33,524	27,134
	B. Registrars	7,063	8,328	8,206
	Total	28,154	41,852	35,340
4	Town Meeting and Reports	61,907	77,800	77,800
5	Planning			
	A. Planning Administration	283,096	234,468	236,682
	B. Board of Appeals	44,933	46,924	46,924
	C. Natural Resources	188,539	202,013	189,737
	D. Inspections	354,396	343,116	342,495
	E. Health	219,697	228,633	236,315
	Total	1,090,660	1,055,154	1,052,153
6	141 Keyes Road	71,103	62,864	65,383
	Total General Government	\$ 2,057,496	\$ 2,064,801	\$ 2,076,847
Finance and Administration				
\$1,681,344 is 4.9% of Total				
7	Finance Committee	2,741	3,100	3,100
8	Finance			
	A. Finance Administration	257,158	237,821	245,844
	B. Treasurer-Collector	242,404	242,637	246,563
	C. Town Accountant	110,669	125,752	123,354
	D. Assessors	379,985	361,867	370,852
	E. Town Clerk	194,048	200,053	202,458
	Total	1,184,264	1,168,130	1,189,071
9	Information Systems	348,352	358,275	386,338
10	Town House	94,301	103,171	102,835
	Total Finance and Administration	\$ 1,629,657	\$ 1,632,676	\$ 1,681,344

SECTION II: Budget Summary

Expenses

Item No.	Department	Fiscal 2010 Expenses	Fiscal 2011 Appropriation	Fiscal 2012 Proposal
Public Safety				
\$7,600,575 is 22.2% of Total				
11	Police Department	3,738,050	3,772,614	3,825,111
12	Fire Department	3,314,299	3,431,256	3,506,738
13	West Concord Fire Station	45,534	40,443	36,779
14	Police-Fire Station	215,495	200,466	200,444
15	Emergency Management	12,810	12,810	12,810
16	Dog Officer	18,132	18,151	18,693
	Total Public Safety	\$ 7,344,319	\$ 7,475,740	\$ 7,600,575
Public Works and Facilities				
\$3,551,989 is 10.4% of Total				
17	Public Works			
	A. CPW Administration	143,380	155,866	155,875
	B. Engineering	311,179	294,141	361,968
	C. Highway Maintenance	1,129,431	1,097,867	1,116,388
	D. Parks and Trees	546,169	547,217	583,688
	E. Cemetery	55,404	60,280	68,089
	Total	2,185,563	2,155,371	2,286,008
18	Snow and Ice Removal	554,198	495,000	513,000
19	Street Lighting	54,133	50,000	50,000
20	CPW Equipment	278,000	270,000	210,000
21	Drainage Program	205,000	205,000	215,000
22	Sidewalk Management	100,000	100,000	100,000
23	Road Improvements	85,000	90,000	90,000
24	133/135 Keyes Road	94,400	89,683	87,981
	Total Public Works and Facilities	\$ 3,556,294	\$ 3,455,054	\$ 3,551,989
Human Services				
\$2,396,258 is 7.0% of Total				
25	Library	1,779,225	1,736,924	1,771,924
26	Recreation Administration	97,537	88,644	88,644
27	Hunt Recreation Center	76,023	75,982	82,945
28	Harvey Wheeler Community Ctr.	130,057	133,083	134,076
29	Council on Aging	220,963	237,017	242,053
30	Veterans	30,190	30,583	30,222
31	Ceremonies and Celebrations	23,636	23,483	23,540
32	Visitors' Center and Restroom	27,162	25,962	22,854
	Total Human Services	\$ 2,384,792	\$ 2,351,678	\$ 2,396,258

SECTION II: Budget Summary

Expenses

Item No.	Department	Fiscal 2010 Expenses	Fiscal 2011 Appropriation	Fiscal 2012 Proposal
Unclassified \$795,000 is 2.3% of Total				
33	Town Employee Benefits			
	A. Unused Sick Leave	68,161	80,000	90,000
	B. Public Safety Disability	140	2,500	2,500
	C. Employee Assistance Program	3,510	7,500	7,500
	Total	71,811	90,000	100,000
34	Reserve Fund*	-	225,000	225,000
*Transfers totaling \$78,168 were made to other accounts in Fiscal Year 2010				
35	Salary Reserve**	-	57,064	470,000
**Transfers totaling \$295,750 in Fiscal Year 2010 and \$292,936 in Fiscal Year 2011 (to date) were made to other accounts.				
36	Land Fund	15,000	-	-
	Total Unclassified	86,811	372,064	795,000
SUBTOTAL FOR REFERENCE ONLY Account 1-36		\$ 17,059,369	\$ 17,352,013	\$ 18,102,013
Joint (Town - CPS) \$16,094,334 is 47.1% of Total				
37	Insurance			
	A. Group Insurance	4,152,600	4,465,000	4,800,000
	B. Property/Liability	200,000	175,000	175,000
	Total	4,352,600	4,640,000	4,975,000
38	Unemployment/Workers' Comp.			
	A. Unemployment Comp.	76,334	100,000	100,000
	B. Workers' Comp.	66,102	100,000	100,000
	Total	142,436	200,000	200,000
39	Retirement	2,500,000	2,750,000	2,860,000
40	Social Security and Medicare	539,611	580,000	610,000
41	Debt Service			
	A. Long-Term Debt			
	Town Principal and Interest	1,995,134	2,265,517	2,482,966
	School Principal and Interest	970,590	740,568	659,716
	Subtotal	2,965,724	3,006,085	3,142,682
	Interest on Notes	-	138,000	102,318
	Other Debt Expense	5,639	30,915	30,000
	Subtotal Within Levy Limit	2,971,362	3,175,000	3,275,000
	B. Excluded Debt	3,963,914	3,864,782	4,174,334
	Total Debt Service	6,935,277	7,039,782	7,449,334
	Total Joint (Town - CPS)	\$ 14,469,923	\$ 15,209,782	\$ 16,094,334
	Total Article 6 Appropriation	\$ 31,529,292	\$ 32,561,795	\$ 34,196,347

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 \$18,102,013 (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

	FY11 Budget	FY12 Proposed	FY11 to FY12	
			\$Δ	%Δ
Personnel Services	\$ 12,974,546	\$ 13,577,845	\$ 603,299	4.6%
O&M	2,836,967	2,914,168	77,201	2.7%
Capital	1,315,500	1,385,000	69,500	5.3%
Reserve	225,000	225,000	-	0.0%
Total (Accts. 1-36)	\$ 17,352,013	\$ 18,102,013	\$ 750,000	4.3%

By Functional Area

	FY11 Budget	FY12 Proposed	FY11 to FY12	
			\$Δ	%Δ
General Government				
Personnel	\$ 1,371,338	\$ 1,411,398	\$ 40,060	2.9%
O&M	470,938	481,449	10,511	2.2%
Capital	195,000	184,000	(11,000)	-5.6%
Subtotal	\$ 2,037,276	\$ 2,076,847	\$ 39,571	1.9%
Finance & Administration				
Personnel	\$ 1,009,256	\$ 1,037,566	\$ 28,310	2.8%
O&M	466,806	492,778	25,972	5.6%
Capital	138,000	151,000	13,000	9.4%
Subtotal	\$ 1,614,062	\$ 1,681,344	\$ 67,282	4.2%
Public Safety				
Personnel	\$ 6,514,743	\$ 6,810,102	\$ 295,359	4.5%
O&M	556,699	550,473	(6,226)	-1.1%
Capital	225,000	240,000	15,000	6.7%
Subtotal	\$ 7,296,442	\$ 7,600,575	\$ 304,133	4.2%
Public Works				
Personnel	\$ 1,834,390	\$ 1,888,073	\$ 53,683	2.9%
O&M	845,150	871,416	26,266	3.1%
Capital	740,000	792,500	52,500	7.1%
Subtotal	\$ 3,419,540	\$ 3,551,989	\$ 132,449	3.9%
Human Services				
Personnel	\$ 1,804,819	\$ 1,860,706	\$ 55,887	3.1%
O&M	497,374	518,052	20,678	4.2%
Capital	17,500	17,500	-	0.0%
Subtotal	\$ 2,319,693	\$ 2,396,258	\$ 76,565	3.3%
Unclassified				
Personnel	\$ 440,000	\$ 570,000	\$ 130,000	29.5%
Reserve	225,000	225,000	-	0.0%
Subtotal	\$ 665,000	\$ 795,000	\$ 130,000	19.5%
Total	\$ 17,352,013	\$ 18,102,013	\$ 750,000	4.3%

Town Government Operations Proposed Budget Changes

Staffing changes in the Town Manager's Proposed Budget:

For FY12, the main **tax-supported** proposed staffing changes are as follows.

- In the Elections Account, it is proposed that the FY12 staffing level be decreased by 0.31 FTE, due to the expectation that there will be 2 elections instead of the 3 elections budgeted for in FY11.
- Funds are proposed in the Natural Resources budget so that Conservation Crew hours can be increased by 400 hours (0.19 FTE). In addition, an Intern position (0.24 FTE) is budgeted.
- For the Police Department, funding is proposed for a full-time (1 FTE) Lieutenant position, a post that was eliminated in FY11 due to budget cuts.
- The Public Works Engineering Division is proposing that a part-time Engineering Aide position be reinstated as a full-time position. This request would result in an increase of the number of FTEs by 0.5. Last year, the position was reduced from full-time to a part-time status, due to budget reductions.
- A Cemetery Specialist position, which in FY11 was decreased from full-time to part-time status, is proposed to be funded at the full-time level, which will result in an additional 0.5 FTE.
- With the opening of a newly renovated Fowler Branch Library, funding for a 20 hour-per-week Branch Librarian (0.5 FTE) has been added to provide staffing of at least two employees during operating hours.

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 5.7% increase from FY11. A main portion of the increase is a result of hiring a new Youth Services Coordinator, which has been funded by a gift of \$24,800 from the Community Chest. In addition, this budget provides \$5,000 in capital for projects to assist the Town in making public property accessible to the disabled.

1B 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 \$150,000 in FY11. The recommended level in FY12 is \$159,000 and the five-year Capital Outlay plan raises this funding target to \$225,000 by FY16. 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.

1C Human Resources

Two years ago, the Personnel Department was renamed the Human Resources (HR) Department and moved from the Finance group to the General Government group. The Human Resources Department remains under the Town Manager's budgetary control. Staffing at the Human Resources Department includes an HR Director, Assistant HR Director, HR Assistant, and a Department Clerk (reclassified from an Office Assistant position). In addition, the budget provides for 179 more hours of overtime for special projects. Other increases in the FY12 budget can be attributed to additional funds requested for town-wide training (\$7,733) and the employee recognition program (\$1,965).

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 FY12 legal costs for the Town.

3A Elections

The amount required to fund the Elections account is dependant on the number of federal, state, and local elections that are held in a given year. In FY12, it is expected that there will be two elections: one Annual Town Election and one Presidential Primary. Each election costs the Town approximately \$12,000. State reimbursement is available for a portion of the Presidential Primary. If there were to be any additional elections, funding would be requested from the Reserve Fund.

3B Registrars

This proposed budget of \$10,673 provides resources to register voters, conduct the Annual Town Census, and certify nomination papers and petitions. In January 2012, Concord may need to have its precincts redistricted based on the 2010 federal census.

4 Town Meeting and Reports

The current budget allows for a four-session Annual Town Meeting in April 2011 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 FY12 is the same as that for FY11.

5A Planning Division, DPLM

The FY12 operating budget for the Planning Division is proposed to increase by 0.9% from that for FY11. In this budget, a modest amount is provided to support the Historic Districts Commission and the Historical Commission. A Senior Planner provides staff assistance to the Community Preservation Committee and part of her salary is paid for by CPA funds.

5B Board of Appeals, DPLM

The FY12 budget is proposed to be level funded from that of FY11. 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 a 4.6% increase in operating costs from that of the FY11 budget. In addition to the staff of a NR Director, Assistant NR Director, and Administrative Assistant, the budget proposes funding of 1,400 hours (an increase from 1,000 in FY11) for a seasonal Conservation Crew and 500 hours for an Intern. Funding is also proposed for the following capital projects: pond and stream management (\$5,000) and conservation restrictions database (\$10,000).

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. With the issuance of building permits in December 2010 for the Alexan Development Project, the FY12 personnel budget may need to be augmented in order to provide for the inspections of 350 new Alexan residential units.

5E Health Division, DPLM

This budget is proposed to increase by 2.9% from that of FY11. This increase is a result of funding the Public Health position (which is currently vacant) at the midpoint of the salary range and increasing the hours of the Sealer of Weights and Measures from 215 to 220. 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 41 Keyes Road, DPLM

The FY12 proposed operating budget represents a 4.4% increase over that of FY11. This increase mainly reflects the additional cost anticipated to maintain the building's 16-year-old HVAC system.

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 FY11 budget.

8A Finance Administration Division, Finance Department

The Finance Administration Division budget is proposed to increase by 3.4% from that of FY11. The increase of approximately \$13,000 can be attributed to funding the Assistant Treasurer position at the mid-point as opposed to the minimum level of the salary range. This position, which is currently vacant, is expected to be filled by the Spring of 2011. With the hiring of an Assistant Treasurer, the Finance Department will have a staff member who will oversee all aspects of Town payroll administration, manage active and retired employee benefits in conjunction with the Human Resources Office, and assist the Deputy Treasurer with various Treasurer / Collector activities.

8B Treasurer-Collector, Finance Department

This account includes funding for much of the Town's postage expenses (\$49,000) and banking service charges (\$78,500). The FY12 operating budget is proposed to be 1.4% greater than the previous year and this increase is a result of an expectation that banking service fees will go up by \$3,900.

8C Town Accountant, Finance Department

The FY12 budget is proposed to be 0.5% less than that for FY11. Included in the budget is \$50,000 to cover the cost of the Town's annual external audit and this audit fee is same as in FY11.

8D Assessing Division, Finance Department

The increase of 2.5% is attributed to additional resources for appraisal services (\$2,500), professional services (\$1,000), and postage (\$4,000). It should be noted that last April the Assessing Division moved into 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 1.2% from FY11. Part of this increase is a result of the budgeting of 283 additional hours for the Office Assistant position.

9 Information Systems

The Town's Information Systems Division is currently undergoing a comprehensive review to assist the Town Manager in determining the appropriate organizational model and technology structure that the Town should use going forward. This review is expected to be completed before the start of FY12. To accommodate possible information technology changes, the FY12 proposed budget increases resources for the Town-wide Technology Fund by \$13,000 to \$141,000.

10 Town House

The FY12 proposed operating budget is a 0.4% decrease from that of FY11. This budget include costs for maintaining and cleaning the Town House and the newly renovated Assessing Division office space at 24 Court Lane, adjacent to the Sleepy Hollow Cemetery.

11 Police Department

Total FY12 operating expenditures for the Police Department are proposed to rise by 1.9%, with much of the increase (\$56,448) a result of providing resources for a Lieutenant position, a post that was not funded in FY11 due to budget cuts. In addition, funding is proposed for the replacement of three police cruisers (\$87,000), upgrade and maintenance of public safety equipment (\$15,000), acquisition of bullet-proof vests (\$31,000), replacement of Automated External Defibrillators (\$9,000), and radio rebanding as required by new FCC regulations (\$3,000).

12 Fire Department

Total FY12 operating expenditures for the Fire Department are proposed to rise by 0.3%. Funding is provided for the upgrade and maintenance of public safety equipment (\$20,000), purchase of a gear washer/dryer (\$8,000), replacement of Automated External Defibrillators (\$8,000), pumper repairs (\$35,000), and radio upgrades (\$5,000).

13 West Concord Fire Station

This budget is to fund the operations of the West Concord Fire Station located at 1201 Main Street. As compared to FY11, the FY12 budget is proposed to have an 11.5% decrease in operating costs. The

reduced budget is possible in part due to savings in natural gas expenses from the installation of a new high-efficiency boiler, partially funded by a Sawyer Trust Fund allocation.

14 Police/Fire Station

This budget is to fund the operations of the Police and Fire Department headquarters at 209 Walden Street. There are no significant proposed changes in operating costs from FY11 to FY12. The Fire Department side of the Police/Fire Station is undergoing renovations which should be completed in the Spring of 2011.

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 be increased by 3% from the level allocated in FY11.

17A Public Works Administration, CPW

With no significant proposed change in the budget from FY11 to FY12, proposed increases in purchased services and supplies have been offset by a decrease in the number of overtime hours budgeted.

17B Engineering, CPW

The Engineering Division's operating budget is proposed to be 3.1% more in FY12 than in FY11. In FY12, funding is proposed for groundwater and landfill monitoring at the Landfill (\$16,000), Geographic Information Services (GIS) software maintenance and training services (\$20,000), traffic signal improvements (\$10,000), and mandated street sign replacement (\$70,000).

17C Highway Maintenance, CPW

This operating budget is proposed to have no significant change in funding level for FY12. An increase in supplies has been offset by a substantial \$18,200 reduction in catch-basin cleaning services. In the future, catch-basin cleaning will be handled in-house using equipment purchased with funding from the CPW Equipment budget.

17D Parks & Trees, CPW

The FY12 Parks & Trees operating budget is proposed to be 1.6% above the funding level budgeted in FY11. This budget increases the number of summer crew positions from 2 to 4 while decreasing the hours for seasonal help from 2280 to 1648 hours. In addition, \$20,000 is allocated for public shade trees, \$20,000 for turf improvements, and \$5,000 for small equipment.

17E Cemetery, CPW

The Cemetery Fund supports the Cemetery Division by providing resources for 65% of all operating expenditures and 100% of all capital improvements. The FY12 operating budget is proposed to be increased by 13% due to the funding of a full-time Cemetery Specialist. In FY11, this position was budgeted as a part-time position.

18 Snow Removal, CPW

The snow removal budget is proposed to be funded at \$513,000, an increase of \$18,000 from that of FY11. The amount budgeted for road salt is funded at \$205,090 in FY12. If the actual FY12 expenditure exceeds the budgeted amount, the Town is allowed by State statute to add the difference to the following year's tax levy. The FY12 budget plan anticipates a \$160,000 overrun of the \$495,000 current year appropriation (See Account #102).

19 Street Lights, CPW

The FY12 proposed budget of \$50,560 is essentially level-funded from that of FY11.

20 Public Works Equipment, CPW

The Public Works Equipment budget of \$210,000 funds the Town's well-planned schedule of equipment replacement. This represents a decrease of \$60,000 from FY11. In FY12, vehicles that are scheduled to be purchased include a pickup truck, 5-ton dump truck, catch-basin cleaner, lift-gate truck, and 1-ton roller.

21 Drainage, CPW

The FY12 funding includes \$105,000 for drainage improvements, \$100,000 for culvert improvements, and \$10,000 for compliance with the new 2011 Merrimac Watershed National Pollutant Discharge Elimination System (NPDES) MS4 Permit.

22 Sidewalk Management, CPW

The proposed FY12 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 provides for the borrowing of \$250,000 for sidewalk expansion.

23 Road Improvements, CPW

The proposed total FY12 budget represents a 3.7% increase in funding from that of FY11, which includes \$90,000 from the General Fund, \$538,000 from State Aid – Chapter 90 funds, and \$750,000 from the Roads Program borrowing.

24 133 and 135 Keyes Road, CPW

For FY12, there is a proposed 4.6% decrease in the operating budget. The account funds the custodian's wages and utilities for the two buildings and the associated garage.

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 is to reopen to the public after being closed for renovations. In FY12, the total budget is proposed to be \$1.78 million, an increase of \$35,005 from FY11. Most of the increase is proposed to be used for increased staff and custodial services at the Fowler Branch.

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 a General Fund portion (\$88,644) and a Beede Swim and Fitness Center portion (\$10,808).

27 Hunt Recreation Center

It is proposed that the FY12 operating budget for the Hunt Recreation Center be increased by 7.0% from the FY11 budgeted level. This increase is due primarily to the added operating cost for maintaining the Rideout Playground restroom facilities.

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 proposal provides for operating costs to increase by 0.8%.

29 Council on Aging

The FY12 budget for the Council on Aging is proposed to increase by 1.7%. The increase in funding allows the Town to provide needed services to Concord seniors. 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 FY12 operating cost to maintain the Visitors Center is proposed to be \$22,854, a 13.2% decrease from FY11. This decrease is primarily due to a reduction in the overtime cleaning account. In FY12, cleaning services will be performed by a cleaning service during the week and a custodian during the weekend.

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 FY11.

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, 2011. 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 \$470,000 in order also to provide resources for such compensation adjustments for union and non-union staff.

37A Group Insurance

Group insurance costs continue to increase. The budget anticipates a 7.5% increase in FY12 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. Proposed funding in this account is also allocated to partially meet the Town Government's Other Post-Employment Benefit (OPEB) liability with an allocation of \$150,000.

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 much of their value. Still, at the most recent biennial actuarial valuation as of January 1, 2010, the Revised Funding Schedule for projected full funding status has been extended to FY21, an increase of nine years from the projection two years earlier.

In FY12, the General Fund appropriation is required to be \$2.86 million, an increase of 4% from FY11. 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-30
- FY12 Capital Plan II-31
- FY12 – 16 Capital Outlay Plan II-32 to II-34
- FY12 Capital by Account II-35 to II-37
- FY12 Capital Imp. Summary II-38 to II-39

Capital Improvement Plan

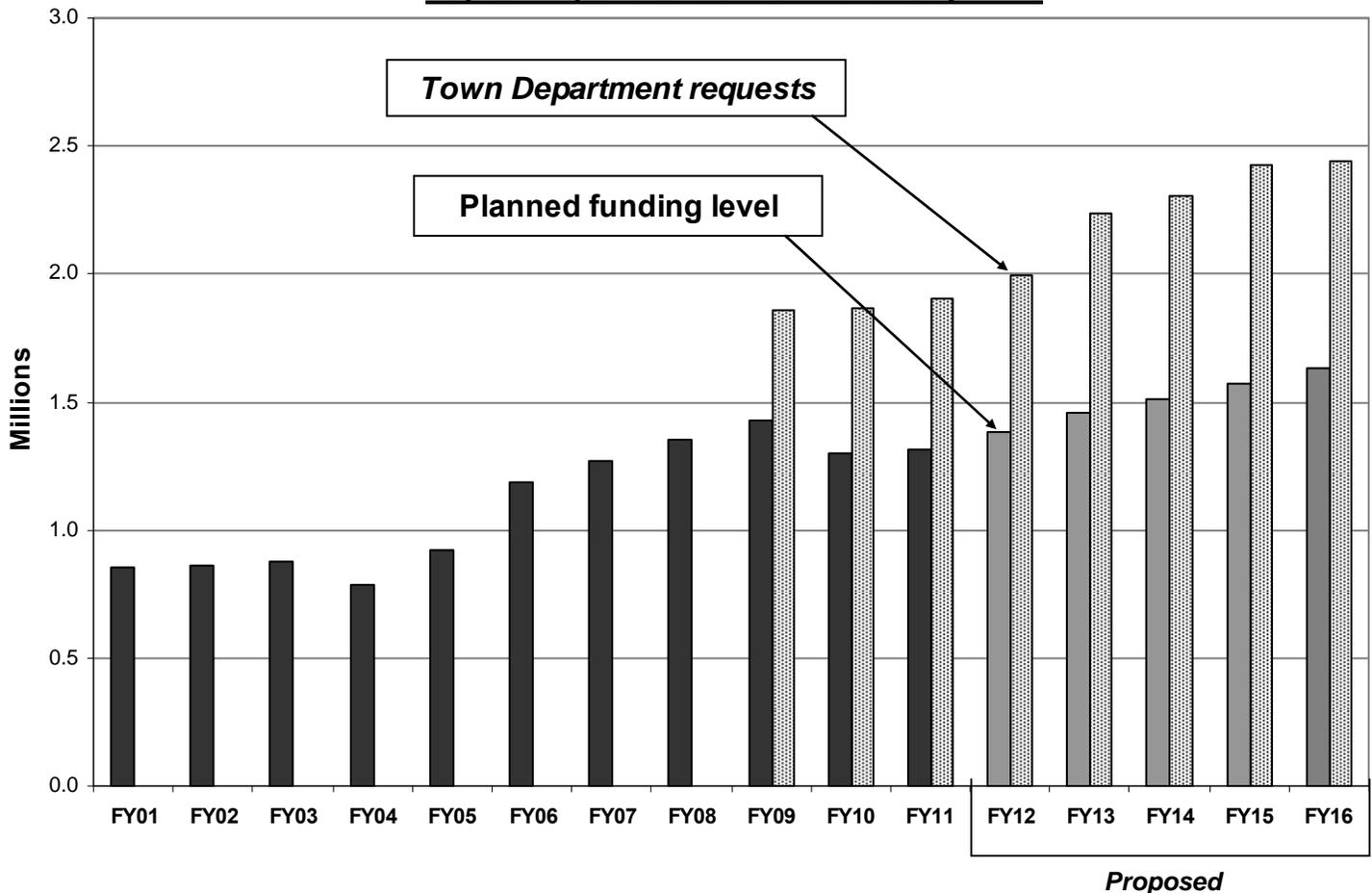
Capital Outlay Expenditures Supported Within the Levy Limit (Town Government accounts):

\$1,385,000

Capital Expenditures Supported via FY12 Debt Authorizations:

\$3,550,000

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



Capital Improvement Program FY12-FY16

FY12 General Fund Budget Component

1. Borrowing authorizations submitted to the 2011 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
22	Road Program	\$750,000
27	Concord Public Schools Renovation	\$825,000
33	Ladder 1 Replacement	\$900,000
34	Radio Frequency Identification (RFID) System – Library	\$175,000
35	Rideout Playground Structure	\$250,000
36	Community Infrastructure – W. Concord Center	\$500,000
42	Land Acquisition for Municipal Purposes	\$150,000
Total		\$3,550,000

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):	\$ 1,385,000
Concord Public Schools:	\$ 106,505

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 **\$80,156,929**

less \$5,198,859 excluded debt = \$74,958,070 net

• 7% to 8% target range equals **\$5,247,000 to \$5,997,000**

• **FY11 Proposed Budget for capital expenditure financing:**

Debt service budget (“within levy limit” portion)	\$3,275,000 (a)
Capital outlay, Town Departments	1,385,000
Capital outlay, Concord Public Schools	106,505
Total	\$4,766,505

Capital financing as percent of Proposed Total Budget, net of excluded debt levy: **6.35%**

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

FY2012-16 Capital Outlay Plan (General Fund)		ANNUAL PLANS										SUMMARY		
		FY2012		FY2013		FY2014		FY2015		FY2016		Total	Deferred	
		Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Recommended		
		FY12-156 5-yr total requested												
Ref #	Item	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
A-1	Town Manager Building Improv - Townwi	2,000,000	159,000	170,000	185,000	400,000	170,000	440,000	200,000	480,000	225,000	939,000	1,061,000	
A-2	ADA Compliance	50,000	5,000	5,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	25,000	25,000	
A-3	Building Improv - Town Hc	75,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	70,000	5,000	
A-4	Building Improv - Info Cen	25,000	5,000	5,000	2,500	5,000	2,500	5,000	2,500	5,000	2,500	12,500	12,500	
A-6	Resource Conservation Fun	450,000	-	-	27,000	100,000	-	150,000	50,000	200,000	75,000	152,000	298,000	
	Planning													
B-1	Building Improv - 141 Keye	50,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	45,000	5,000	
B-2	Zoning Bylaw recodificatio	100,000	-	-	-	50,000	-	-	-	50,000	47,500	47,500	52,500	
B-3	Pond & stream management	75,000	5,000	5,000	5,000	15,000	5,000	15,000	5,000	15,000	5,000	25,000	50,000	
B-4	Vehicle replacement for DP	50,000	-	-	-	25,000	-	25,000	25,000	-	-	25,000	25,000	
B-5	Conservation Restrictions d	50,000	10,000	20,000	-	30,000	20,000	-	-	-	-	30,000	20,000	
B-6	Community Health Assessm	30,000	-	-	-	10,000	-	-	-	10,000	-	-	10,000	
B-7	White Pond Management P	10,000	-	-	-	75,000	-	-	-	75,000	-	50,000	25,000	
B-8	Slate Roof - 141 Keyes	75,000	-	-	-	75,000	-	-	-	-	-	-	75,000	
B-9	Mill Brook Streambank Res	30,000	-	-	-	30,000	-	-	-	-	-	-	30,000	
B-10	HVAC - 141 Keyes Road	10,000	-	-	-	10,000	-	-	-	-	-	-	10,000	
B-11	Open Space and Rec. Plan	10,000	-	-	-	10,000	-	-	-	-	-	-	10,000	
B-12	Agricultural fields improvem	125,000	-	25,000	-	25,000	-	25,000	-	25,000	-	-	125,000	
B-13	Chamberlin Boardwalk	75,000	-	-	-	75,000	-	-	-	-	-	-	75,000	
B-14	Conantum boat launch	100,000	-	-	-	100,000	-	-	-	50,000	-	-	100,000	
B-15	Elm Brook trail	50,000	-	-	-	-	-	-	-	-	-	-	50,000	
	Finance & Admin													
C-1	Town-wide Technology Fun	1,250,000	141,000	160,000	160,000	250,000	160,000	275,000	175,000	300,000	190,000	826,000	424,000	
C-2	Voice-over-internet (teleph	100,000	-	-	75,000	100,000	-	-	-	-	-	75,000	25,000	
	Police													
D-1	Police Vehicles	444,000	87,000	114,000	81,000	81,000	114,000	81,000	81,000	81,000	81,000	444,000	-	
D-2	Public Safety Equipment	85,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	85,000	-	
D-3	Replace cruiser laptops	30,000	-	-	-	-	-	-	-	-	-	30,000	-	
D-4	Vest replacement	31,500	31,500	30,000	30,000	30,000	30,000	30,000	-	-	-	31,500	-	
D-5	Live Scan Replacement	-	-	-	-	-	-	-	-	-	-	-	-	
D-6	GPS Tracking System	-	-	-	-	-	-	-	-	-	-	-	-	
D-7	Video Camera	-	-	-	-	-	-	-	-	-	-	-	-	
D-8	AED Replacement	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	-	
D-9	Computer / Info Maintenance	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	
D-10	Radio Rebanding	3,000	-	-	-	-	-	-	-	-	-	-	3,000	
	Police/Fire Station 1													
E-1	Building Improv - Walden S	60,000	10,000	10,000	10,000	10,000	10,000	15,000	10,000	15,000	10,000	50,000	10,000	
E-2	Radio Room Renovation St	80,000	-	80,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	50,000	
E-3	Remote Radio Upgrades Sta	3,000	-	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	
E-5	Exhaust System Upgrade (F	40,000	-	-	-	-	-	-	-	-	-	-	-	

SECTION II: Budget Summary

Capital

FY2012-16 Capital Outlay Plan (General Fund)													SUMMARY	
Ref #	Item	FY12-156 5-yr total requested	ANNUAL PLANS						FY2015		FY2016		Total	Deferred
			FY2012		FY2013		FY2014		Requested	Recommended	Requested	Recommended	Recommended	
Fire														
F-1	Miscellaneous Equipment	110,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	20,000	20,000	100,000	10,000
F-2	Car 6 (2002)	42,000		20,000						42,000			16,500	25,500
F-3	Car 2 (2007)	40,000		40,000									25,000	15,000
F-4	Car 3 (1997 pickup)	-				25,000							-	-
F-5	EMS Equipment / Trainin	50,000											-	50,000
F-6	Gear Washer / Dryer	8,000											8,000	-
F-7	Upgrade Community AED's	18,000											18,000	-
F-8	Water Rescue Veh. Upgrade	35,000								35,000			-	35,000
F-9	Pumper Repairs	40,000											35,000	5,000
F-10	Radio for Car 2	5,000											5,000	-
F-11	Turnout gear replacement	15,000											15,000	-
F-12	Supply hose replacement	9,000											9,000	-
Fire Station (station 2)														
H-1	Building Improv - W. Concl	45,500		8,500									8,500	-
H-2	Install Fire Sup. Sprinkler S	-												-
H-3	Radio Room Upgrade Sta 2	65,000												65,000
H-4	Remote Radio Upgrades Sta	3,000												3,000
H-5	Exhaust System Upgrade	40,000												-
H-6	Sta 2 Feasibility Study	50,000											40,000	10,000
Emergency management														
G-1	Shelter Skid Unit	8,000												-
G-2	Misc. EOC Upgrades	10,000												-
G-3	Back-up Power Installation	75,000												75,000
G-4	Shelter upgrade	20,000												20,000
PUBLIC WORKS														
Facilities & Systems														
I-1	Building Improv - 133/135	81,250												-
I-2	GIS System	130,000											25,000	105,000
I-3	Radio Rebanding	12,000											12,000	-

SECTION II: Budget Summary

Capital

FY2012-16 Capital Outlay Plan (General Fund)		ANNUAL PLANS												SUMMARY	
		FY2012		FY2013		FY2014		FY2015		FY2016		Total	Total		
		Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Recommended	Deferred		
		FY12-156 5-yr total requested													
Public Ways		465,000		90,000	90,000	95,000	90,000	95,000	90,000	90,000	95,000	90,000	450,000	15,000	
J-1 Road Reconstruction		360,000		150,000	20,000	20,000	20,000	150,000	75,000	20,000	20,000	20,000	145,000	215,000	
J-2 Traffic Control Devices		100,000		20,000	10,000	20,000	10,000	20,000	10,000	10,000	20,000	10,000	50,000	50,000	
J-3 Guardrail Replacement		37,500		7,500	5,000	7,500	5,000	7,500	5,000	5,000	7,500	5,000	25,000	12,500	
J-4 Small Equipment		535,000		105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	525,000	10,000	
J-5 Drainage Improvements		500,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	-	
J-6 Culvert Improvement		10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	
J-7 NPDES Permit Compliance		500,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	-	
J-8 Sidewalks - Maintenance		120,000		-	-	-	-	-	-	-	60,000	-	500,000	120,000	
J-9 Sidewalks - Extensions		20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	130,000	-	
J-10 Street sign - inventory/plan		130,000		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	130,000	-	
J-11 Street sign replacement															
Park & Tree		125,000		25,000	20,000	25,000	20,000	25,000	20,000	20,000	25,000	20,000	100,000	25,000	
K-1 Public Shade Trees		150,000		30,000	30,000	30,000	-	30,000	-	30,000	30,000	-	20,000	130,000	
K-2 Turf Improv./Park Rehab.		37,500		7,500	5,000	7,500	5,000	7,500	5,000	5,000	7,500	5,000	25,500	12,000	
K-3 Small Equipment															
L-1 Vehicles and Heavy Equipment		1,520,000		215,000	210,000	300,000	278,000	325,000	300,000	300,000	325,000	325,000	1,438,000	82,000	
Library		50,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000	-	
M-1 Computer Equipment															
Recreation															
N-1 None															
Council on Aging		50,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	45,000	5,000	
O-1 Building Improv - Harvey V		47,000		47,000	-	-	-	-	-	-	-	-	-	47,000	
O-2 Bus - 10-Passenger (2003)		47,000		47,000	-	-	-	-	-	-	-	-	-	47,000	
O-3 Bus - 14-Passenger (2005)		47,000		47,000	-	-	-	-	-	-	-	-	-	47,000	
O-4 Bus - 14-Passenger (2007)		47,000		47,000	-	-	-	-	-	-	-	-	-	47,000	
GENERAL FUND TOTAL		\$ 11,403,250		\$ 1,993,250	\$ 1,385,000	\$ 2,236,750	\$ 1,466,000	\$ 2,305,750	\$ 1,514,000	\$ 2,443,250	\$ 1,635,000	\$ 1,635,000	\$ 7,565,000	\$ 3,838,250	
Target		7,565,000		1,385,000		1,456,000		1,514,000		1,575,000		1,635,000			
Not funded in the FY12-16 plan		3,838,250		608,250		780,750		791,750		849,250		808,250			

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

Acct #	Category	Budget FY11	Dept. Request FY12	Town Mgr Proposed FY12	\$ Change FY11 Budget to FY12 Proposed
1A	Town Manager				
	ADA Compliance	5,000	10,000	5,000	-
	Total - account #1	5,000	10,000	5,000	-
1B	Townwide Building Fund				
	Building Improv - Townwide Fund	150,000	320,000	159,000	9,000
	Total - account #1B	150,000	320,000	159,000	9,000
5C	Natural Resources				
	Pond & stream management	5,000	15,000	5,000	-
	Vehicle replacement for DPLM vehic	20,000			(20,000)
	Conservation Restrictions database	10,000	25,000	10,000	-
	Open Space and Rec. Plan		10,000	-	-
	Agricultural fields improvements		25,000	-	-
	Conantum boat launch		100,000	-	-
	Total - account #5C	35,000	175,000	15,000	(20,000)
6	141 Keyes Road Building				
	Building Improv - 141 Keyes Road	5,000	10,000	5,000	-
	HVAC - 141 Keyes Road	-	30,000	-	-
	Total - account #6	5,000	40,000	5,000	-
9	Information Systems				
	Town-wide Technology Fund	128,000	200,000	141,000	13,000
	Total - account #9	128,000	200,000	141,000	13,000
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	114,000	87,000	87,000	(27,000)
	Public Safety Equipment	15,000	15,000	15,000	-
	Vest replacement		31,500	31,500	31,500
	Live Scan Replacement	25,000			(25,000)
	AED Replacement		9,000	9,000	9,000
	Computer / Info Maintenance	7,500			(7,500)
	Radio Rebanding		3,000	3,000	3,000
	Total - account #11	161,500	145,500	145,500	(16,000)
12	Fire Department				
	Miscellaneous Equipment	20,000	20,000	20,000	-
	EMS Equipment / Training Upgrade		50,000	-	-
	Gear Washer / Dryer		8,000	8,000	8,000
	Upgrade Community AED's		8,000	8,000	8,000
	Pumper Repairs		40,000	35,000	35,000
	Radio for Car 2		5,000	5,000	5,000
	Car 3 - 1997 Pickup	25,000	-	-	(25,000)
	Total - account #12	45,000	131,000	76,000	31,000

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

Acct #	Category	Budget FY11	Dept. Request FY12	Town Mgr Proposed FY12	\$ Change FY11 Budget to FY12 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	-
15	Emergency management				
	Shelter Skid Unit	-	8,000	-	-
	Total - account #14	-	8,000	-	-
17B	Engineering				
	GIS System	20,000	20,000	20,000	-
	Traffic Control Devices	20,000	20,000	10,000	(10,000)
	Total - account #17B	40,000	40,000	30,000	(10,000)
17C	Highway Maintenance				
	Radio Rebanding	-	12,000	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	20,000
	Street sign replacement	-	50,000	50,000	50,000
	Total - account #17C	15,000	109,500	97,000	82,000
17D	Parks & Trees				
	Public Shade Trees	10,000	25,000	20,000	10,000
	Turf Improv./Park Rehab.	-	30,000	20,000	20,000
	Small Equipment	5,000	7,500	5,500	500
	Total - account #17D	15,000	62,500	45,500	30,500
20	Public Works Equipment				
	Vehicles and Heavy Equipment	270,000	215,000	210,000	(60,000)
	Total - account #20	270,000	215,000	210,000	(60,000)
21	Drainage				
	Drainage Improvements	105,000	115,000	105,000	-
	Culvert Improvement	100,000	100,000	100,000	-
	NPDES Permit Compliance	-	10,000	10,000	10,000
	Total - account #21	205,000	225,000	215,000	10,000
22	Sidewalks				
	Sidewalks - Maintenance	100,000	100,000	100,000	-
	Total - account #22	100,000	100,000	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 FY11	Dept. Request FY12	Town Mgr Proposed FY12	\$ Change FY11 Budget to FY12 Proposed
25	Library				
	Computer Equipment	10,000	10,000	10,000	-
	Total - account #25	10,000	10,000	10,000	-
28	Harvey Wheeler Building:				
	Building Improv - Harvey Wheeler	5,000	10,000	5,000	-
	Total - account #28	5,000	10,000	5,000	-
29	Council on Aging				
	Bus - 10 Passenger (2003)	-	47,000	-	-
	Total - account #29	-	47,000	-	-
32	Information/Visitors Center:				
	Building Improv - Info Center	2,500	5,000	2,500	-
	Total - account #32	2,500	5,000	2,500	-
TOTAL		\$ 1,315,500	\$ 1,993,250	\$ 1,385,000	\$ 69,500

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 FY12, it is proposed that the funding level is \$5,000, the same as in FY11.

1B 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 first budgeted at \$40,000, the funding level has gradually been increased to the recommended level in FY12 of \$159,000. The five-year Capital Outlay plan raises this funding target to \$225,000 by FY16. In FY11, a Facilities Maintenance Manager was hired and this position is funded by the Town-wide Building Maintenance account.

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 (\$10,000). Requests for funding an open space and recreation plan (\$10,000), agricultural fields improvements (\$25,000) and Conantum boat launch (\$100,000) are not being recommended.

6 141 Keyes Road, DPLM

For routine building repairs, a budget of \$5,000 is being proposed. A request for \$30,000 to renovate the building's HVAC equipment is not being funded due to budget constraints.

9 Information Systems

The proposed funding level for the Town-wide Technology Fund is \$141,000. This fund is crucial in maintaining current technology throughout the Town departments. In addition, funds go towards supporting the basic network infrastructure linking all town buildings and connecting more than 250 desktop computers to the network with a secure and reliable system.

10 Town House

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

11 Police Department

Funding is being proposed for the replacement of three police cruisers (\$87,000), upgrade and maintenance of public safety equipment (\$15,000), replacement of bullet proof vests (\$31,500), purchase of automated external defibrillators (\$9,000) and funds for radio rebanding (\$3,000).

12 Fire Department

For the Fire Department, the funding for the following items is being proposed: miscellaneous equipment (\$20,000), gear washer / dryer (\$8,000), automated external defibrillators (\$8,000), pumper repairs (\$35,000), and radio upgrades (\$5,000).

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, \$10,000 for the upgrade of traffic control devices for the Town's intersections, \$20,000 for the street sign / inventory plan, and \$50,000 for federal/state mandated street sign replacement.

17C Highway Maintenance, CPW

For the Highway Maintenance account, it is proposed that \$12,000 be allocated for radio rebanding, \$10,000 for guardrail replacement, 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 improvement / park rehabilitation (\$30,000), and small equipment (\$7,500). Due to budget constraints, only \$20,000 is proposed for shade trees, \$20,000 for turf improvements, and \$5,500 for small equipment.

20 Public Works Equipment, CPW

The proposed Public Works Equipment budget of \$210,000 funds the Town's well-planned schedule of equipment replacement. This represents a decrease of \$60,000 from FY11. In FY12, proposed purchases include a pickup truck, 5-ton dump truck, catch basin cleaner, lift-gate truck, and one-ton roller.

21 Drainage, CPW

The FY12 level funding of \$205,000 is propose to be used for drainage and culvert improvements.

22 Sidewalk Management, CPW

The proposed FY12 budget calls for level funding for 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 provides 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 \$538,000 expected from the State (Chapter 90 Funds) and \$750,000 in borrowing, the total FY12 amount for road improvements is recommended to be \$1,378,000.

24 133 and 135 Keyes Road, CPW

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

25 Library

The FY12 CIP proposes to provide the Library with \$10,000 for computer equipment.

28 Harvey Wheeler Community Center

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

29 Council on Aging

The Council on Aging provides transportation services for Concord seniors. For FY12, funding of \$47,000 is being requested to replace a 2003 10-passenger bus. Due to budget constraints, this request is not being recommended.

32 Visitors Center

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

Debt:

At the end of FY11 (June 30, 2011), the Town of Concord's outstanding tax-supported long-term debt is projected to total: **\$57,148,277**.

This total represents 1.13% of assessed value, or \$3,253 of debt per capita.

The Debt Section includes the following:

- Debt Overview II-40
- FY12-16 Debt Authorization II-41 to II-42
- Long-Term Debt II-43
- Outstanding Debt Charts II-44 to II-45
- Excluded Debt Detail II-46 to II-49
- Debt Exclusion Tax Levy II-50
- Authorized and Unissued Debt II-51
- Debt Service Schedule II-52 to II-53
- Annual Debt Service II-54

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-165 for details on the Town's annual Debt Service account.**

Debt Retirement Policy Compliance for Debt Issued as of June 30, 2010				
Percent of Principal Repaid (from 6/30/10)	Tax-Supported Debt		Enterprise and Other	Total
	Within Limit	Excluded		
@ 5 yrs.	87%	32%	41%	42%
@ 10 yrs.	100%	62%	68%	68%
@ 15 yrs.		90%	91%	91%
@ 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

**FY12-16 Capital Program
DEBT AUTHORIZATION - Town Manager's Recommendations**

Fiscal Year of Issuance Annual Town Meeting Year	FY2012 2011	FY2013 2012	FY2014 2013	FY2015 2014	FY2016 2015	Total
General Fund - Financing within Levy Limit	\$3,550,000	\$2,850,000	\$3,200,000	\$3,300,000	\$4,500,000	\$17,400,000
<i>Projected Amount Available for Authorization</i>						
Town Manager	500,000		175,000	1,260,000		500,000
West Concord Center community infrastructure						1,435,000
Construction/acquisition of office space					100,000	100,000
Harvey Wheeler Building Roof Repairs					1,130,000	1,280,000
Land acquisition for municipal purposes	150,000					
Planning		175,000	250,000	250,000		925,000
Land Acquisition - Open Space					250,000	420,000
141 Keyes Road expansion					420,000	
Public Safety	900,000	900,000			500,000	900,000
Fire Stations 1 & 2 - Renovations						900,000
Ladder 1 (1988)						900,000
Pumper - Engine 8 (1989)					500,000	500,000
radio system upgrade (Police and Fire)		350,000				350,000
Ambulance replacement (2008)				240,000		240,000
Public Works	750,000	750,000	750,000	750,000	750,000	3,750,000
Road Reconstruction						735,000
Covered Storage - equipment & salt			735,000			735,000
Sidewalk extensions - phase 2			250,000			250,000
Library	175,000					175,000
RFID system						175,000
Recreation	250,000		245,000		550,000	250,000
Rideout Playground Structure						245,000
Hunt Gym - HVAC					550,000	550,000
Rideout tennis & basketball renovation						550,000
Subtotal - Town Projects	\$2,725,000	2,175,000	2,405,000	2,500,000	3,700,000	12,955,000

FY12-16 Capital Program
DEBT AUTHORIZATION - Town Manager's Recommendations

Fiscal Year of Issuance Annual Town Meeting Year	FY2012 2011	FY2013 2012	FY2014 2013	FY2015 2014	FY2016 2015	Total
<i>Concord Public Schools (K-8)</i>						
Peabody	250,000	550,000	400,000	470,000	450,000	2,120,000
Sanborn	225,000	100,000	250,000	625,000	625,000	1,825,000
Alcott	0	25,000	70,000	45,000	0	140,000
Thoreau	0	0	75,000	50,000	0	125,000
Ripley Administration Building	350,000	0	0	0	0	350,000
Gross subtotal, CPS buildings less unfunded	825,000	675,000	795,000	1,190,000 (390,000)	1,075,000 (275,000)	4,560,000 (665,000)
Subtotal - School Projects allocation	\$825,000	\$675,000	\$795,000	\$800,000	\$800,000	\$3,895,000
General Fund Projected Total	\$3,550,000	\$2,850,000	\$3,200,000	\$3,300,000	\$4,500,000	\$17,400,000
Difference from Projected Available	0	0	0	0	0	0

CONCORD'S LONG-TERM DEBT STATISTICS

June 30, 1999 to June 30, 2010 actual, and projected to June 30, 2011

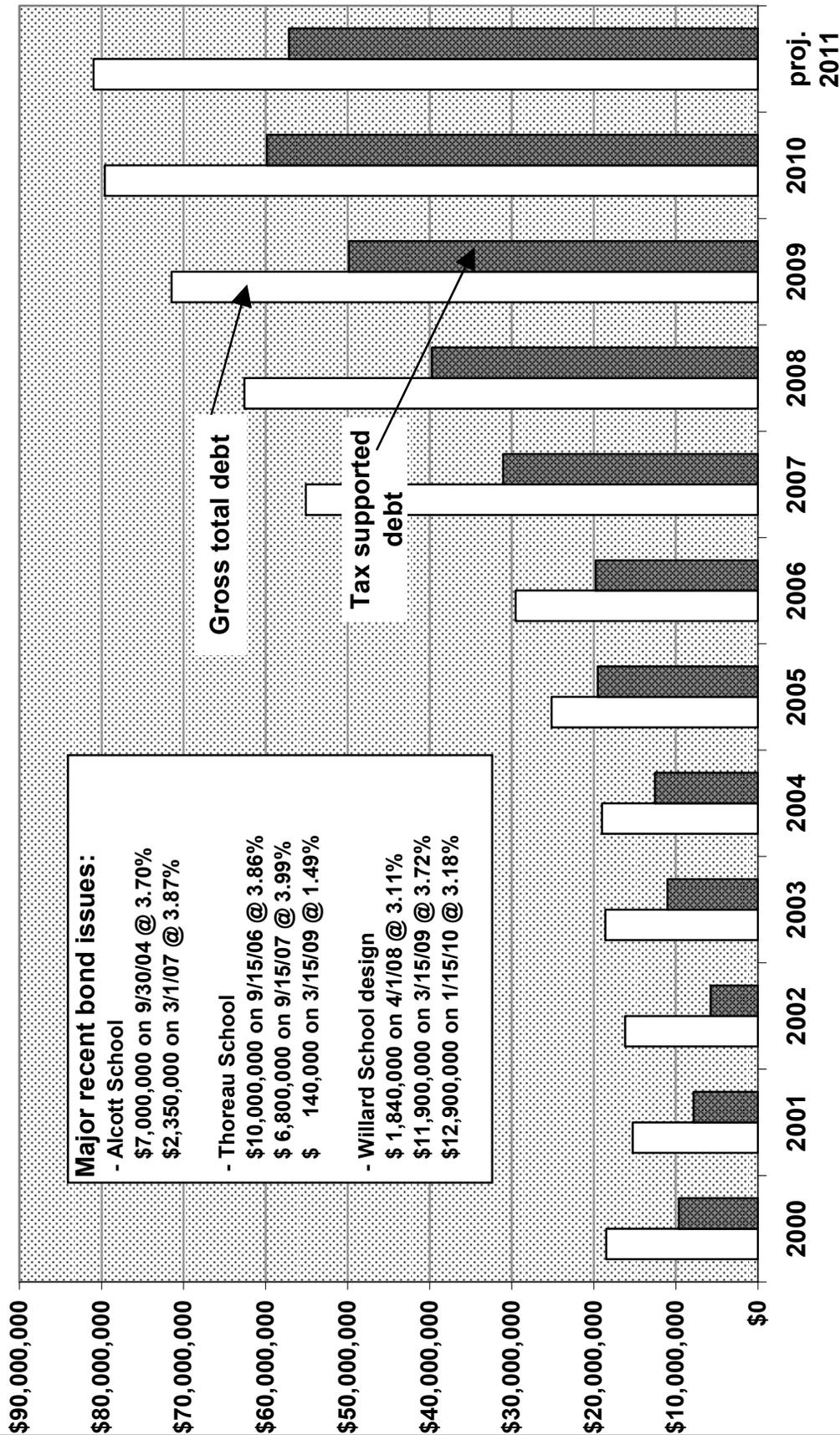
@ June 30	Assessed Value	Outstanding Long-term Debt		per capita income decennial census	% of Assessed value		Debt per capita		Debt per capita as % of per capita income	
		Gross	Net		Gross debt	net debt	Gross debt net debt	Gross debt	net debt	Gross debt
2000	\$2,742,122,055	\$18,500,000	\$9,647,000	\$51,477	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%
proj. 2011	\$5,045,140,030	\$80,967,683	\$57,148,277	data not yet available	1.60%	1.13%	\$4,609	\$3,253		

"Net debt" is net of self-supporting debt issued for the water, sewer and electric funds.

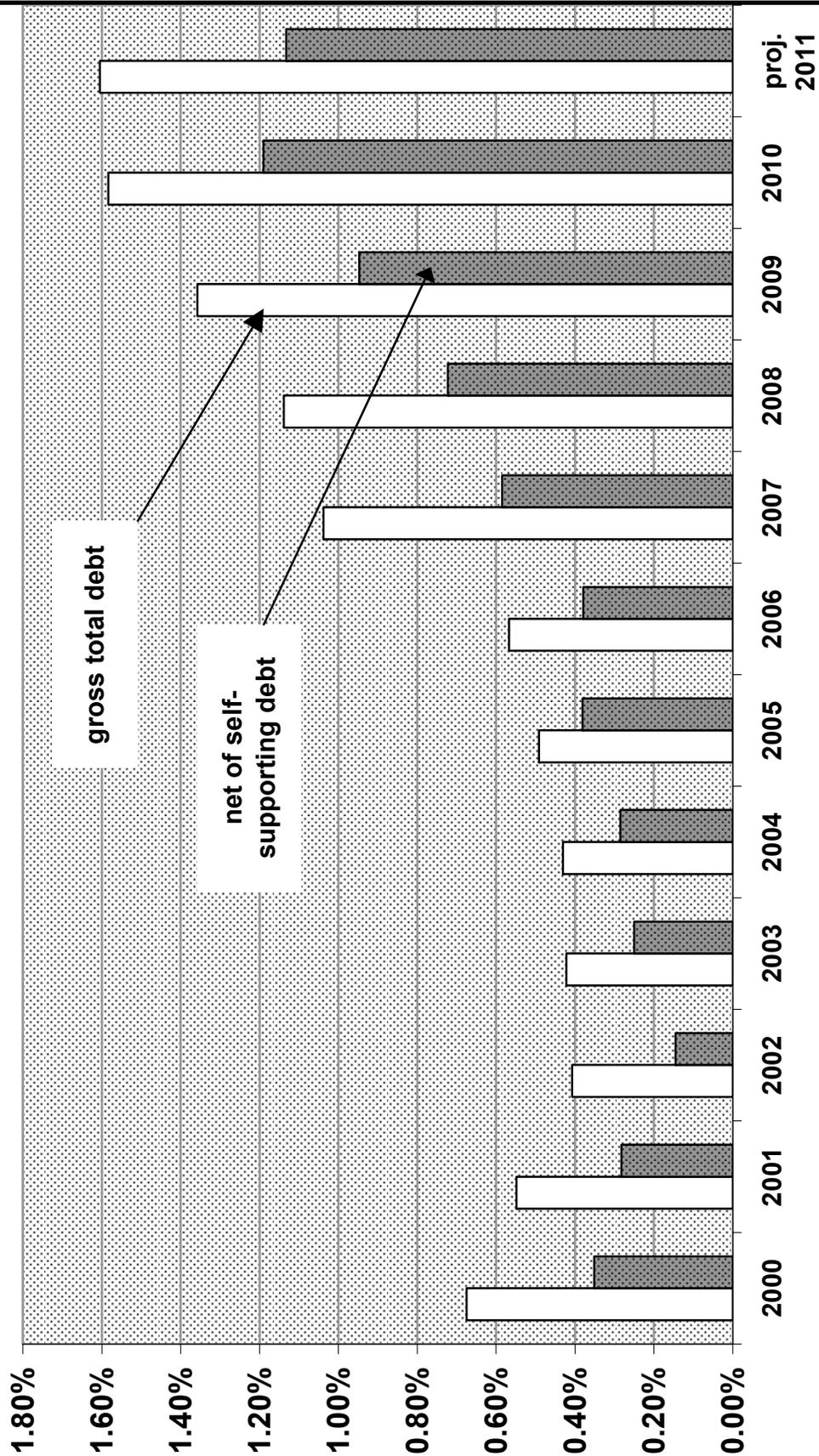
EQV and Debt: The Town's Equalized Valuation (EQV) is set by the state biennially. The value set for January 1, 2010 is \$5,562,518,600. This EQV will be used in various state formulas for FY 12 and FY13. By state law (MGL c. 44, § 10), the Town's debt limit is capped at 5% of its EQV. The Town's projected outstanding debt as of June 30, 2011 is 1.46% of EQV, well under its legal limit.

Outstanding debt at June 30

actual 2000-2010 and projected to June 30, 2011



Outstanding debt at June 30
as percent of assessed valuation



Detail of Excluded Debt Cost

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

• FY12 total excluded debt service:	\$5,203,795
• <i>Less allocation from Thoreau School MSBA grant</i>	<i>(427,413)</i>
• <i>Less proposed allocation from Elementary School Debt Stabilization Fund:</i>	<i>(700,000)</i>
• <i>Less amortized bond premium applied</i>	<u><i>(4,936)</i></u>
• FY12 Excluded Debt tax levy:	\$4,071,446

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 five-year bond was issued December 1, 2005 in the amount of \$590,000 at a 4.70% rate (with a final maturity in FY11);
- 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 will be paid down at maturity of the note on February 17, 2011 and the balance of \$500,000 will be reissued as a new one-year note; for budget purposes, the assumed interest rate is 1.2%;
- 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; as this is an approved Massachusetts School Building Authority (MSBA) project, the Note will be renewed annually for up to five years; accordingly, the FY12 CCRSD proposed budget includes only the interest expense of the note.

Fiscal year 2012 debt service and Concord's assessed share is:

	Principal	Interest	Total
2003 bonds	\$ 175,000	\$ 6,563	\$ 181,563
2007 bonds	\$ 245,000	\$ 56,507	\$ 301,507
December 1, 2010 note	\$ -	\$ 10,918	\$ 10,918
Projected:			
February 17, 2011 note	\$ 250,000	\$ 6,000	\$ 256,000
		TOTAL	\$ 749,988
		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:	\$ 461,038
		Concord's FY12 share at 70.39%	<u>\$ 324,525</u>

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 FY12 is the sixth year of a twenty-year payment schedule, with the final maturity on July 15, 2025. The General Fund and Betterment funded shares for FY2 are:

General Fund (39.1%)	\$101,678
Betterment funded (60.9%)	\$158,368

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. FY12 debt service is:

Principal	\$ 100,000
Interest	<u>16,994</u>
	\$ 116,994 (net of \$256 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 FY12 debt service cost is \$849,156.

Principal	\$ 555,000
Interest	<u>294,156</u>
	\$ 849,156 (net of \$688 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 FY12 debt service cost is \$602,705.

Principal	\$ 380,000
Interest	<u>222,705</u>
	\$ 602,705 (net of \$808 amortized premium)

A 3-year bond in the principal sum of \$140,000 was issued March 15, 2009 at an interest cost of 1.49%, with a final maturity on March 15, 2012. The FY12 debt service cost is \$40,800.

Principal	\$ 40,000
Interest	<u>800</u>
	\$ 40,800

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 FY12 budget is a gross sum of \$1,492,661 reduced by a \$427,413 allocation from the MSBA project grant, a net amount of \$1,065,248 (1.53% 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) 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, \$431,796 was applied to reduce the Thoreau School FY11 debt service impact and \$427,413 is budgeted to offset the FY12 debt service cost.

The Total Thoreau project cost, including the design cost incurred in 2000-2001 and bonded in 2002, was about \$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 FY12 budget is \$762,558 (1.09% of the projected tax levy).

\$10 million Bond issued September 2004:

Principal	\$ 350,000
Interest	<u>183,925</u>
	\$ 533,925

\$2.35 million Bond issued March 2007:

Principal	\$ 160,000
Interest	<u>68,633</u>
	\$ 228,633 (net of \$542 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%.

Additionally, the FY12 budget includes \$121,605 for FY12 debt service on debt not yet issued but expected to be issued prior to June 30, 2011. It is presently anticipated that an additional \$385,000 will be issued to complete the project financing.

The total Willard debt expense provided in the FY12 budget is \$2,400,442 reduced by an allocation of \$700,000 from the Elementary School Debt Stabilization Fund (see below) for a net amount of \$1,700,443 (2.44% of the projected tax levy).

\$1.84 million Bond issued April 2008:

Principal	\$ 185,000
Interest	<u>41,631</u>
	\$ 226,631 (net of \$775 amortized premium)

\$11.9 million Bond issued March 2009:

Principal	\$ 630,000
Interest	<u>378,191</u>
	\$1,008,191 (net of \$309 amortized premium)

\$12.9 million Bond issued January 2010:

Principal	\$ 680,000
Interest	<u>364,016</u>
	\$1,044,016 (net of \$1,559 amortized premium)

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

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

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.

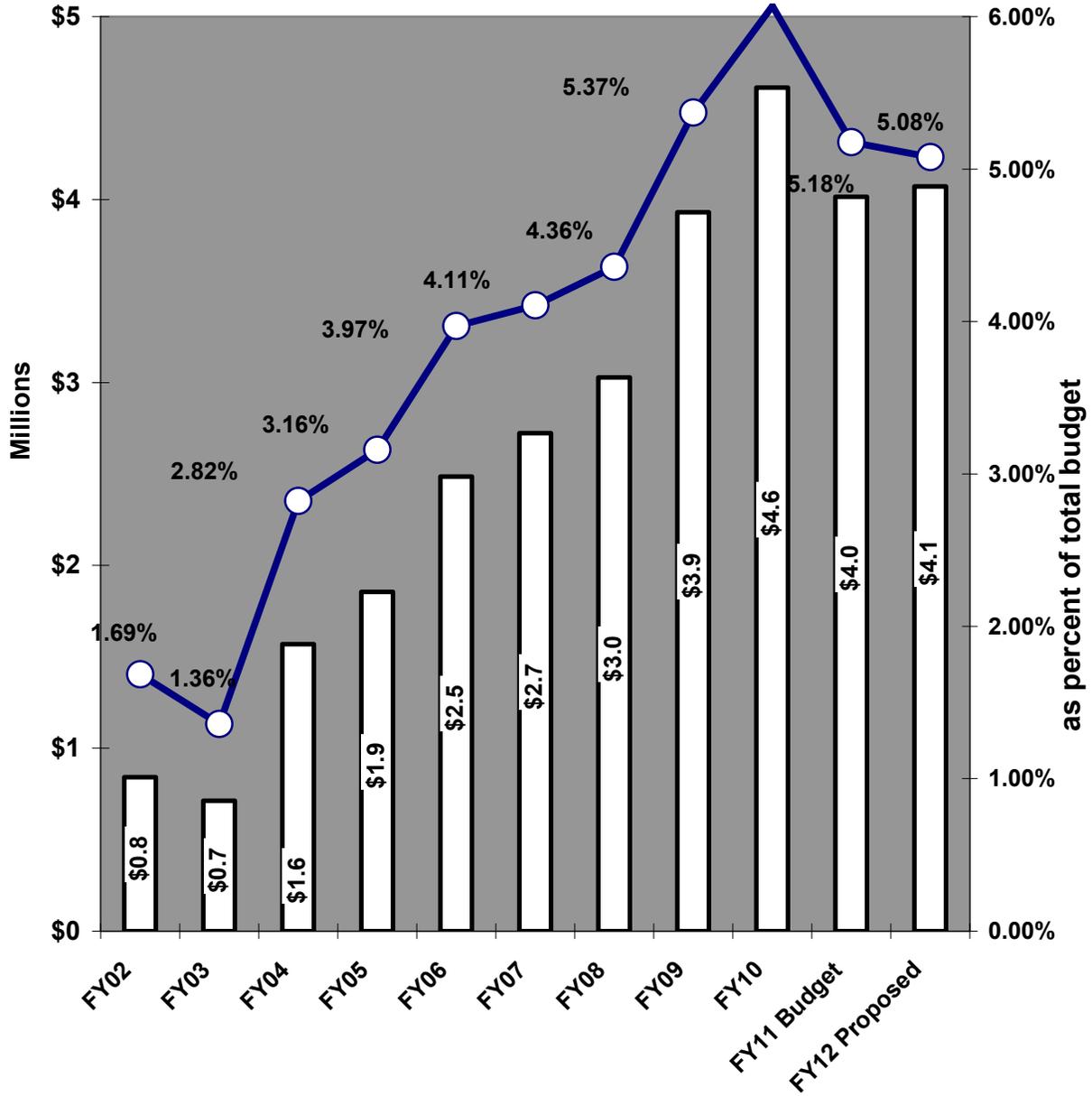
Article 10 of the 2010 Annual Town Meeting Warrant commenced a planned five-year utilization of this Stabilization Fund by appropriating \$1,000,000 from the fund to reduce the property tax levy of FY11. Article 26 of the 2011 Town Meeting Warrant proposes a second-year allocation of \$700,000, intended to maintain the FY12 debt exclusion tax levy at approximately the same total amount as the FY11 tax levy. Allocations for FY13-15 will be in progressively lesser amounts until the fund is totally allocated.

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, 2010, the status of the Elementary School Debt Stabilization Fund is:

Original balance (July 1, 2008)	\$ 2,500,000
Earned to date	203,042
Realized gains	<u>120,180</u>
	\$ 2,823,222
<i>Less</i> allocated by 2010 Town Meeting vote to reduce the FY11 tax levy	<u>(1,000,000)</u>
Balance at 12/31/10	\$ 1,823,222

Debt Exclusion Tax Levy



Authorized and Unissued Debt @ January 15, 2011

debt category	Town Meeting Vote	Purpose	Debt Amount Authorized	Code	Note issuance and other comment
betterment within limit	Art. 50, 2004	Septic Betterment Loan (Title 5)	296,830	018-455-455-0916	through SRF, funded from betterments
	Art. 51, 2006	Police/Fire Station renovations - design \$100K bond issued April 2008	100,000	030-215-215-0679	\$100K Note issued 5-27-10 to 5-26-11
Excluded	Art. 5, STM 11/5/07	Willard School	3,185,000	030-300-300-0695	\$2,800,000 expected to be rescinded \$200K Note issued 5-27-10@ 0.4324% to 5-26-11
enterprise within limit	Art. 20, 2009	CMLP Smart Grid	4,500,000	062-460-460-0311	\$4 M Note issued 5-27-10 to 5-26-11
	Art. 31, 2009	Sidewalk extensions	250,000	030-429-429-0313	\$250K Note issued 5-27-10 to 5-26-11
Betterment within limit	Art. 42, 2009	Septic Betterment Loan (Title 5)	2,000,000	018-455-455-0316	
	Art. 45, 2009	Police/Fire Station renov.	900,000	030-220-220-0317	\$900K Note issued 5-27-10 to 5-26-11
within limit	Art. 22, 2010	2010 Roads Programs	700,000	030-429-429-322	
enterprise within limit	Art. 23, 2010	Water System Improvements	1,900,000	061-450-450-323	
	Art. 24, 2010	School Building Improvements	600,000	030-300-300-324	
within limit	Art. 30, 2010	Ambulance replacement	200,000	030-220-220-325	
within limit	Art. 39, 2010	Land Acquisition	725,000	030-122-123-326	
			<u>\$ 15,356,830</u>		

Detail: Authorized & Unissued by Funding Source

Tax Supported to be issued	\$ 3,860,000	Tax-supported Debt detail:	\$ 3,475,000
Betterments	2,296,830	within levy limit (WLL)	\$385,000
Light Fund	4,500,000	excluded debt (Excl.)	
Water Fund	1,900,000		\$ 3,860,000
to be rescinded	<u>2,800,000</u>		
	<u>\$ 15,356,830</u>		

Debt Service Schedule for debt issued through June 30, 2010

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
2011	7,692,207	2,561,244	71,907,682	2,025,000	240,517	173,196	48,717	655,000	85,568	2,990,000	1,648,275
2012	7,200,780	2,323,662	64,706,902	1,775,000	176,716	174,675	44,253	475,000	66,716	2,980,000	1,558,738
2013	6,394,410	2,107,191	58,312,492	1,205,000	126,591	176,184	39,631	475,000	53,479	2,935,000	1,469,494
2014	6,128,314	1,913,338	52,184,178	965,000	90,641	177,723	34,726	435,000	40,016	2,935,000	1,380,626
2015	5,642,499	1,726,458	46,541,679	795,000	60,126	179,293	29,539	410,000	26,831	2,930,000	1,286,325
2016	5,311,970	1,547,907	41,229,709	580,000	33,450	180,895	24,067	335,000	14,388	2,930,000	1,189,082
2017	4,456,734	1,370,773	36,772,975	280,000	13,000	82,529	18,560	140,000	4,175	2,930,000	1,088,857
2018	4,111,796	1,232,224	32,661,179	100,000	3,750	84,196	16,767	0	0	2,920,000	990,844
2019	3,772,163	1,098,586	28,889,016	0	0	85,897	14,939	0	0	2,740,000	886,850
2020	3,717,523	975,882	25,171,494	0	0	87,632	13,073	0	0	2,740,000	787,563
2021	3,733,738	852,014	21,437,756	0	0	89,403	11,170	0	0	2,740,000	687,888
2022	3,739,005	724,674	17,698,751	0	0	91,209	9,229	0	0	2,740,000	585,088
2023	3,600,652	594,869	14,098,099	0	0	93,052	7,248	0	0	2,585,000	480,178
2024	3,617,635	470,318	10,480,464	0	0	94,932	5,227	0	0	2,585,000	380,884
2025	3,634,962	342,490	6,845,502	0	0	96,850	3,165	0	0	2,585,000	278,682
2026	2,742,637	231,651	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	79,599,890	20,347,444		7,725,000	744,791	1,966,472	321,373	2,925,000	291,173	47,215,000	15,036,875

Interest expense as % of total debt service, FY11: 25.0%

Interest expense as % of total debt service to final maturity: 20.4%

Projected as of June 30, 2011:

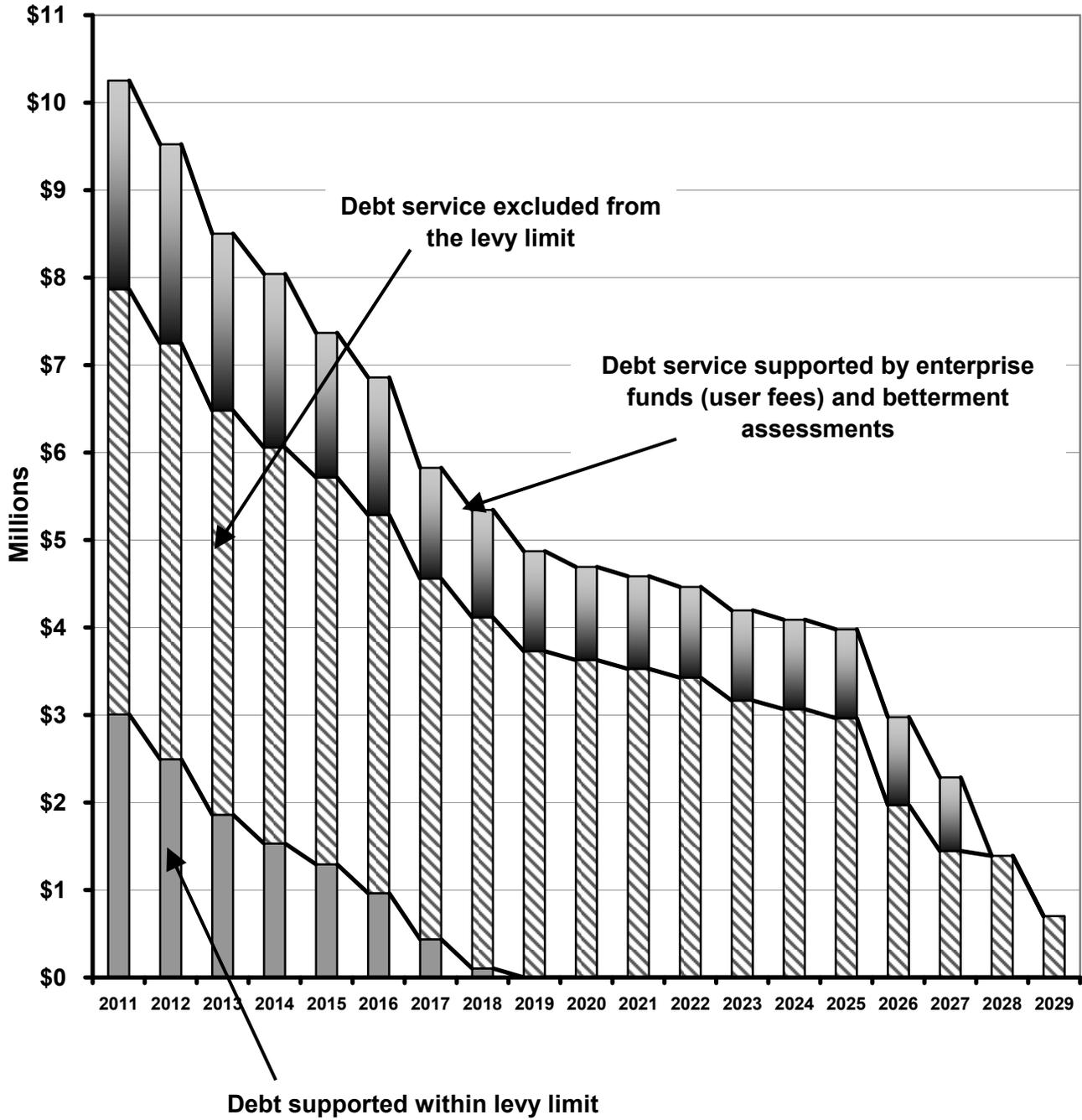
	5 yrs	10 yrs
Debt Retirement - all	41.5%	68.4%
Debt Retirement - tax supported only	41.6%	68.7%

SECTION II: Budget Summary

Debt

Revenue Supported Annual Debt Service								subtotals		
Water		Sewer		Betterment (WPAT loans)		Light		Tax-supported		Revenue-supported
Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	within Limit	Excluded	
550,000	178,669	574,072	222,445	194,939	44,534	530,000	92,519	3,006,085	4,860,188	2,387,178
550,000	157,869	583,649	208,400	197,456	42,058	465,000	68,912	2,493,432	4,757,666	2,273,344
350,000	136,869	593,420	194,146	199,806	39,532	460,000	47,449	1,860,070	4,620,309	2,021,222
350,000	124,119	603,388	179,931	202,203	36,955	460,000	26,324	1,530,657	4,528,075	1,982,920
350,000	111,269	613,557	165,398	204,649	34,326	160,000	12,644	1,291,957	4,425,157	1,651,843
350,000	98,206	623,932	150,620	207,143	31,644	105,000	6,450	962,838	4,324,044	1,572,995
250,000	81,831	534,516	134,242	209,689	28,908	30,000	1,200	437,175	4,119,946	1,270,386
250,000	72,113	545,314	122,634	212,286	26,116	0	0	103,750	4,011,807	1,228,463
175,000	62,738	556,331	110,791	214,935	23,268	0	0	0	3,727,686	1,143,063
175,000	56,175	567,570	98,709	147,321	20,362	0	0	0	3,628,268	1,065,137
175,000	49,175	579,036	86,383	150,299	17,398	0	0	0	3,528,461	1,057,291
175,000	42,175	590,734	73,808	142,062	14,374	0	0	0	3,425,526	1,038,153
175,000	35,175	602,668	60,979	144,932	11,289	0	0	0	3,165,478	1,030,043
175,000	28,175	614,843	47,891	147,860	8,141	0	0	0	3,066,043	1,021,910
175,000	21,175	627,265	34,538	150,847	4,930	0	0	0	2,963,697	1,013,755
175,000	14,175	639,936	20,916	153,895	1,654	0	0	0	1,968,712	1,005,576
175,000	7,175	652,865	7,018	0	0	0	0	0	1,443,657	842,058
0	0	0	0	0	0	0	0	0	1,389,313	0
0	0	0	0	0	0	0	0	0	702,000	0
4,575,000	1,277,083	10,103,096	1,918,849	2,880,322	385,489	2,210,000	255,498	11,685,964	64,539,720	23,605,337

Annual Debt Service for long-term debt issued through June 30, 2010

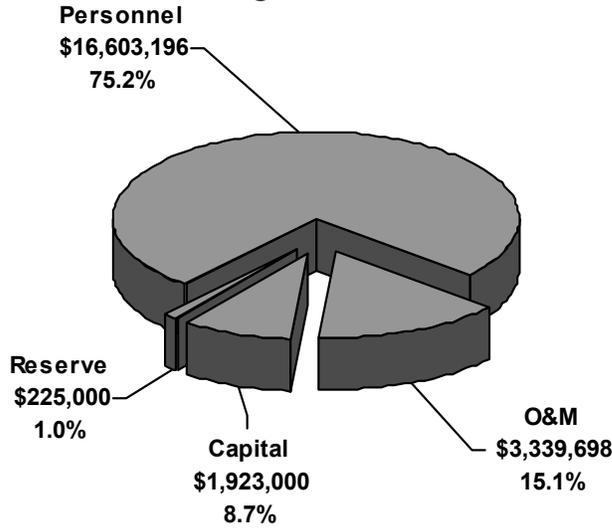


Section III

Budget Detail – Town Government

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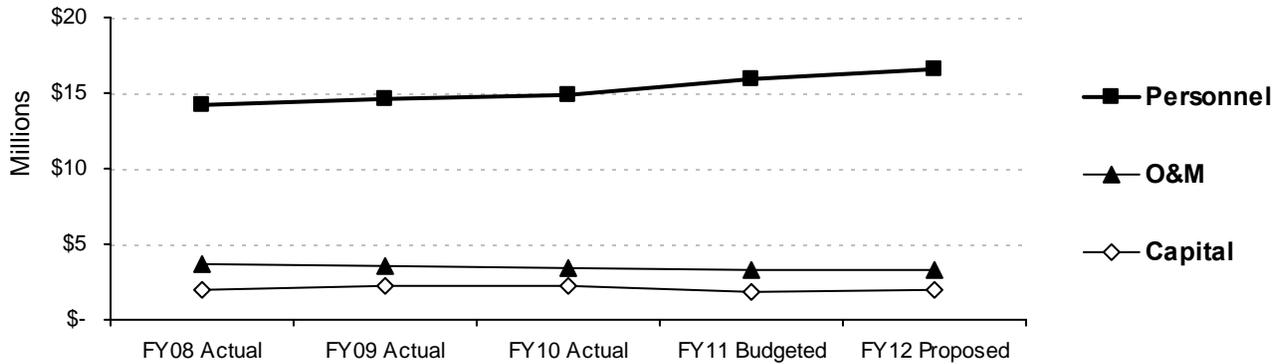
Town Government Expense Categories
Totaling \$22,090,894



Budget Highlights:

- The FY12 Town Government Appropriated Budget is \$18,102,013. After including funds transferred in by the Town's Enterprise Funds and other sources, the Total Budget is \$22,090,894.
- The FY12 Appropriated Budget is proposed to increase \$750,000 or 4.3%, with personnel expenses increasing by 4.3%, operations and maintenance (O&M) by 2.7%, and capital expense by 5.3%.
- The FY12 Total Budget is proposed to increase by \$783,023 or 3.8%, with personnel expenses increasing by 4.0%, O&M by 2.3%, and capital expenses by 3.8%.

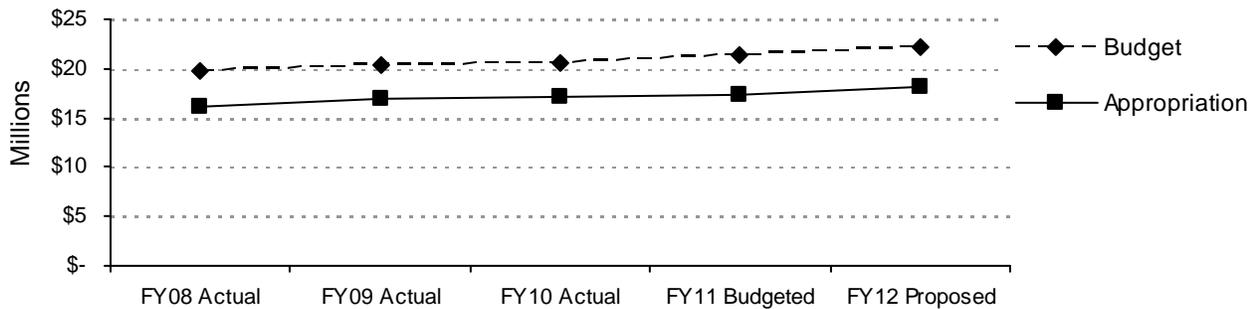
Town Government - Expense Categories History



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

In this FY12 budget, Personnel expense represent 75.2% of the total budget, O&M represents 15.1%, and Capital represents 8.7% (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 FY12 proposed staffing levels represent an increase in Full-Time Equivalents (FTEs) of 3.60 over FY11 budgeted levels. Total Town Government FTEs are proposed to rise from 234.71 to 238.31.

The changes are as follows:

Town Manager’s Office – A part-time Youth Coordinator position has been created and is being fully-funded by a Community Chest gift. This results in an increase of 0.48 FTEs (equaling 992 hours).

Elections – In order to adequately staff 2 elections in FY11 (as opposed to 3 in FY11), Elections staffing is budgeted to decrease by 0.31 FTEs (647 fewer hours).

Natural Resources – Seasonal Conservation Crew hours have been increased from 1,000 to 1,400 hours (+0.19 FTEs). Also, a summer Intern position has been funded for 500 hours of work (+0.24 FTEs).

Town Clerk – The Town Clerk’s limited and temporary status help has been increased by 103 hours from 804 to 907 (+0.05 FTEs).

Police – One full-time Lieutenant position, which was cut in FY11, has been budgeted to return in FY12. This results in an increase 1.0 FTEs.

Engineering – The half-time Engineering Aide position (20 hrs./wk.) has been reinstated as a full-time position (40 hrs./wk.) resulting in an increase of 0.50 FTEs.

Parks and Trees – Temporary/seasonal help is increased from 3,722 hours to 3,876 hours, an increase of 154 hours or 0.07 FTEs.

Cemetery - The half-time Cemetery Specialist position (20 hrs./wk.) has been reinstated as a full-time position (40 hrs./wk.) resulting in an increase of 0.50 FTEs.

Library - In the spring of 2011, the newly renovated Fowler Branch Library will reopen with double the square footage. This increase in service area from one floor to two will necessitate the addition of a part-time staff person during the afternoons. This will increase the Library FTEs by 0.5%.

Council on Aging – The Mental Health Worker hours have been increased from 288 to 529 (+0.11 FTEs) and the Community Chest is now funding 576 additional hours of Outreach Coordinator time (+0.28 FTEs).

Town Government Full-Time Equivalents (FTEs) Detail

Budget Unit	FY10 Budget	FY11 Budget	FY12 Proposed	FY11-FY12 Change
1a Town Manager's Office	6.10	5.01	5.48	0.48
1b Town-Wide Maintenance	0.00	1.35	1.35	0.00
1c Human Resources	3.25	3.40	3.40	0.00
2 Legal Services	0.00	0.00	0.00	0.00
3a Elections	0.58	0.89	0.58	-0.31
3b Registrars	0.14	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	3.63	3.48	3.91	0.43
5d Inspections	5.25	4.94	4.94	0.00
5e Health	4.10	4.10	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	5.00	0.00
8d Assessors	4.00	4.00	4.00	0.00
8e Town Clerk	3.43	3.39	3.43	0.05
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	45.30	44.30	45.30	1.00
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	7.10	6.60	7.10	0.50
17c Highway Maintenance	12.80	12.80	12.80	0.00
17d Parks and Trees	9.55	9.45	9.52	0.07
17e Cemetery	2.81	2.31	2.81	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	25.82	24.82	25.32	0.50
26 Recreation Administration	25.47	25.37	25.37	0.00
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	5.83	6.22	0.39
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>237.74</u>	<u>234.71</u>	<u>238.31</u>	3.60

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Proposed
General Government				
Personnel	\$ 1,703,221.42	\$ 1,735,919.19	\$ 1,835,511.00	\$ 1,878,256.00
O&M	498,058.64	536,432.73	502,025.00	518,317.00
Capital	164,269.88	216,874.45	195,000.00	184,000.00
Subtotal	\$ 2,365,549.94	\$ 2,489,226.37	\$ 2,532,536.00	\$ 2,580,573.00
Finance & Administration				
Personnel	\$ 1,226,574.87	\$ 1,304,201.43	\$ 1,539,883.00	\$ 1,556,016.00
O&M	598,292.13	639,770.10	567,904.00	596,047.00
Capital	224,596.07	180,869.38	138,000.00	151,000.00
Subtotal	\$ 2,049,463.07	\$ 2,124,840.91	\$ 2,245,787.00	\$ 2,303,063.00
Public Safety				
Personnel	\$ 6,320,620.18	\$ 6,462,327.71	\$ 6,810,893.00	\$ 6,892,549.00
O&M	521,734.70	513,804.92	556,699.00	550,473.00
Capital	410,183.35	390,186.27	225,000.00	240,000.00
Subtotal	\$ 7,252,538.23	\$ 7,366,318.90	\$ 7,592,592.00	\$ 7,683,022.00
Public Works				
Personnel	\$ 2,266,681.82	\$ 2,358,229.45	\$ 2,440,071.00	\$ 2,490,903.00
O&M	1,179,338.82	1,000,877.62	1,053,949.00	1,070,083.00
Capital	1,368,027.66	1,399,271.62	1,277,984.00	1,330,500.00
Subtotal	\$ 4,814,048.30	\$ 4,758,378.69	\$ 4,772,004.00	\$ 4,891,486.00
Human Services				
Personnel	\$ 2,963,796.31	\$ 2,953,953.06	\$ 3,191,391.00	\$ 3,215,472.00
O&M	770,420.84	773,561.21	583,997.00	604,778.00
Capital	95,084.49	77,428.94	17,500.00	17,500.00
Subtotal	\$ 3,829,301.64	\$ 3,804,943.21	\$ 3,792,888.00	\$ 3,837,750.00
Unclassified				
Personnel	\$ 81,848.00	\$ 71,855.86	\$ 147,064.00	\$ 570,000.00
O&M	5,200.00	15,000.00	-	-
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 87,048.00	\$ 86,855.86	\$ 372,064.00	\$ 795,000.00
Town Government Total	\$ 20,397,949.18	\$ 20,630,563.94	\$ 21,307,871.00	\$ 22,090,894.00

Town Government (Accounts 1 - 36) - Funding Plan

	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 17,352,013	81.4%	\$ 18,102,013	81.9%	4.3%
Light Fund	332,700	1.6%	344,997	1.6%	3.7%
Water Fund	516,941	2.4%	521,410	2.4%	0.9%
Sewer Fund	177,808	0.8%	178,989	0.8%	0.7%
Swim and Fitness Center	59,965	0.3%	60,595	0.3%	1.1%
Solid Waste Disposal Fund	114,931	0.5%	115,608	0.5%	0.6%
Parking Meter Fund	118,210	0.6%	119,121	0.5%	0.8%
Recreation	44,558	0.2%	44,872	0.2%	0.7%
Cemetery	162,494	0.8%	169,456	0.8%	4.3%
Retirement	96,483	0.5%	97,620	0.4%	1.2%
Misc.	2,331,768	10.9%	2,336,233	10.6%	0.2%
Totals	\$ 21,307,871	100.0%	\$ 22,090,914	100.0%	3.7%

Account Summary - General Government

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
1a Town Manager's Office	\$ 485,316	\$ 512,469	5.6%	\$ 292,886	\$ 294,318	0.5%
1b Town-Wide Building	150,000	159,000	6.0%	150,000	159,000	6.0%
1c Human Resources	252,843	270,268	6.9%	159,245	167,853	5.4%
2 Legal Services	225,000	225,000	0.0%	225,000	225,000	0.0%
3a Elections	37,232	28,988	-22.1%	33,524	27,134	-19.1%
3b Registrars	10,805	10,673	-1.2%	8,328	8,206	-1.5%
4 Meeting and Reports	77,800	77,800	0.0%	77,800	77,800	0.0%
5a Planning	298,834	301,501	0.9%	234,468	236,682	0.9%
5b Board of Appeals	46,924	46,924	0.0%	46,924	46,924	0.0%
5c Natural Resources	245,623	235,358	-4.2%	202,013	189,737	-6.1%
5d Inspections	343,116	342,495	-0.2%	343,116	342,495	-0.2%
5e Health	296,179	304,714	2.9%	228,633	236,315	3.4%
6 141 Keyes Road	62,864	65,383	4.0%	62,864	65,383	4.0%
Total	\$ 2,532,536	\$ 2,580,573	1.9%	\$ 2,064,801	\$ 2,076,847	0.6%

Account Summary - Finance and Administration

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
7 Finance Committee	\$ 3,100	\$ 3,100	0.0%	\$ 3,100	\$ 3,100	0.0%
8a Finance Administration	393,816	407,183	3.4%	237,821	245,844	3.4%
8b Treasurer-Collector	431,380	437,617	1.4%	242,637	246,563	1.6%
8c Town Accountant	335,274	333,588	-0.5%	125,752	123,354	-1.9%
8d Assessors	361,867	370,852	2.5%	361,867	370,852	2.5%
8e Town Clerk	203,053	205,458	1.2%	200,053	202,458	1.2%
9 Information Systems	390,827	419,216	7.3%	358,275	386,338	7.8%
10 Town House	126,470	126,049	-0.3%	103,171	102,835	-0.3%
Total	\$ 2,245,787	\$ 2,303,063	2.6%	\$ 1,632,676	\$ 1,681,344	3.0%

Account Summary - Public Safety

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
11 Police Department	\$ 3,849,061	\$ 3,901,558	1.4%	\$ 3,772,614	\$ 3,825,111	1.4%
12 Fire Department	3,471,661	3,512,738	1.2%	3,431,256	3,506,738	2.2%
13 W. Concord Fire	40,443	36,779	-9.1%	40,443	36,779	-9.1%
14 Police and Fire Station	200,466	200,444	0.0%	200,466	200,444	0.0%
15 Emergency Management	12,810	12,810	0.0%	12,810	12,810	0.0%
16 Dog Officer	18,151	18,693	3.0%	18,151	18,693	3.0%
Total	\$ 7,592,592	\$ 7,683,022	1.2%	\$ 7,475,740	\$ 7,600,575	1.7%

Account Summary - Public Works

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
17a CPW Administration	\$ 319,332	\$ 319,353	0.0%	\$ 155,866	\$ 155,875	0.0%
17b Engineering	566,384	650,887	14.9%	294,141	361,968	23.1%
17c Highway Maintenance	1,130,425	1,141,417	1.0%	1,097,867	1,116,388	1.7%
17d Parks and Trees	637,827	678,613	6.4%	547,217	583,688	6.7%
17e Cemetery	212,235	234,545	10.5%	60,280	68,089	13.0%
18 Snow and Ice Removal	495,000	513,000	3.6%	495,000	513,000	3.6%
19 Street Lighting	50,540	50,540	0.0%	50,000	50,000	0.0%
20 Public Works Equipment	270,000	210,000	-22.2%	270,000	210,000	-22.2%
21 Drainage	205,000	215,000	4.9%	205,000	215,000	4.9%
22 Sidewalks	100,000	100,000	0.0%	100,000	100,000	0.0%
23 Road Improvements	627,984	628,000	0.0%	90,000	90,000	0.0%
24 133 and 135 Keyes Road	157,277	150,131	-4.5%	89,683	87,981	-1.9%
Total	\$ 4,772,004	\$ 4,891,486	2.5%	\$ 3,455,054	\$ 3,551,989	2.8%

Account Summary - Human Services

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
25 Library	\$ 1,754,302	\$ 1,789,307	2.0%	\$ 1,736,924	\$ 1,771,924	2.0%
26 Recreation Admin.	1,432,965	1,433,139	0.0%	88,644	88,644	0.0%
27 Hunt Recreation Center	100,712	107,778	7.0%	75,982	82,945	9.2%
28 HWCC	133,083	134,076	0.7%	133,083	134,076	0.7%
29 Council on Aging	291,798	296,834	1.7%	237,017	242,053	2.1%
30 Veterans	30,583	30,222	-1.2%	30,583	30,222	-1.2%
31 Ceremonies	23,483	23,540	0.2%	23,483	23,540	0.2%
32 Visitors' Center	25,962	22,854	-12.0%	25,962	22,854	-12.0%
Total	\$ 3,792,888	\$ 3,837,750	1.2%	\$ 2,351,678	\$ 2,396,258	1.9%

Account Summary - Unclassified

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
33 Town Employee Benefits	\$ 90,000	\$ 100,000	11.1%	\$ 90,000	\$ 100,000	11.1%
34 Reserve Fund	225,000	225,000	0.0%	225,000	225,000	0.0%
35 Salary Reserve	57,064 *	470,000	N/A	57,064	470,000	N/A
36 Land Fund	-	-	N/A	-	-	N/A
Total	\$ 372,064	\$ 795,000	113.7%	\$ 372,064	\$ 795,000	113.7%

* Original appropriation of \$350,000 in FY11; \$292,936 has been transferred to operating accounts as of 1/05/11.

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.

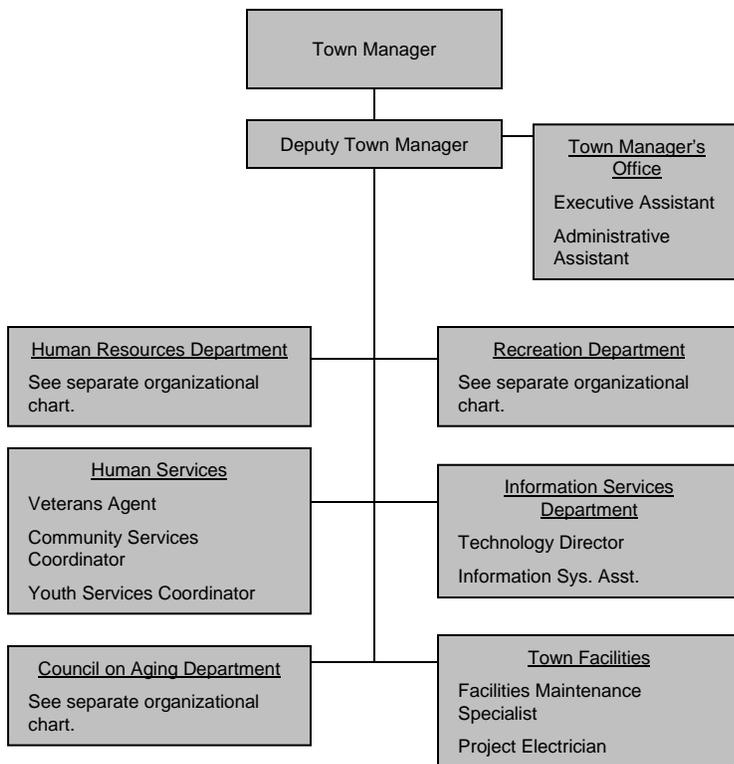
Budget Highlights:

- This budget represents a 5.7% increase in operating cost over that of the FY11 budget. This increase is primarily due to an increase in the Personal Services portion of this account to accommodate the creation of a new, 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 \$20,832.

- This budget continues to include \$5,000 in capital expenditures to help make public property accessible to those with disabilities, in compliance with the Americans with Disabilities Act (ADA).

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 299,204	\$ 307,882	\$ 292,886	\$ 294,318
Other Funds	\$ 169,541	\$ 171,039	\$ 192,430	\$ 218,151
Total Expenditures	\$ 468,745	\$ 478,921	\$ 485,316	\$ 512,469



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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 398,530	\$ 407,670	\$ 443,540	\$ 468,843	\$ 468,843
Purchased Services	48,407	43,228	16,851	18,001	18,001
Supplies	2,266	2,527	3,900	3,900	3,900
Other Charges	12,512	13,022	16,025	16,725	16,725
Capital Outlay	7,029	12,474	5,000	10,000	5,000
Totals	<u>\$ 468,745</u>	<u>\$ 478,921</u>	<u>\$ 485,316</u>	<u>\$ 517,469</u>	<u>\$ 512,469</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 292,886	60.35%	\$ 294,318	57.43%	0.49%
Light Fund	87,999	18.13%	88,469	17.26%	0.53%
Water Fund	52,800	10.88%	53,082	10.36%	0.53%
Sewer Fund	26,401	5.44%	26,542	5.18%	0.53%
Solid Waste Disp. Fund	4,402	0.91%	4,426	0.86%	0.55%
Community Chest	20,828	4.29%	45,632	8.90%	119.09%
Totals	<u>\$ 485,316</u>	100.00%	<u>\$ 512,469</u>	100.00%	5.59%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 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					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Manager	1.00	\$ 163,606	1.00	\$ 163,606
	Deputy Town Manager	1.00	121,705	1.00	121,705
	Exec. Asst. to the Town Manager	1.00	67,526	1.00	67,526
	Administrative Assistant	1.00	49,904	1.00	49,904
	Sub Total	4.00 FTEs	\$ 402,741	4.00 FTEs	\$ 402,741
5115	Community Services Coordinator	992 hrs.	20,828	992 hrs.	20,832
5115	Youth Coordinator	0 hrs.	-	992 hrs.	24,800
5120	Senior Employee Program	1111 hrs.	10,000	1111 hrs.	10,000
5130	Overtime	20 hrs.	971	20 hrs.	970
5157	Car Allowance	N/A	9,000	N/A	9,500
	Total	<u>5.01 FTEs</u>	<u>\$ 443,540</u>	<u>5.48 FTEs</u>	<u>\$ 468,843</u>

Program Implementation

- The FY12 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. The Deputy Town Manager supervises the following Departments: Recreation Department; Council on Aging; Human Resources Department; and Technology 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 (\$2,000); printing, postage, and advertising (\$3,800); and office supplies and stationery (\$2,300). Purchased Services also include management consulting services supporting the Town Manager’s and Selectmen’s Town-wide objectives (\$5,000), and professional services such as clerical support on Hanscom Area Towns Committee (HATS) related matters (\$2,500).
- 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.

GENERAL GOVERNMENT: Town Manager

Item 1A

Town Manager Programs

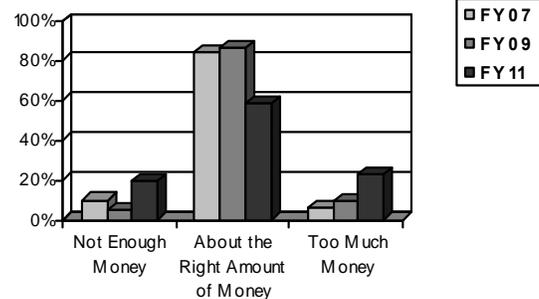
Program 1 - Town Operations:

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%

Opinion of Amount Spent on Services



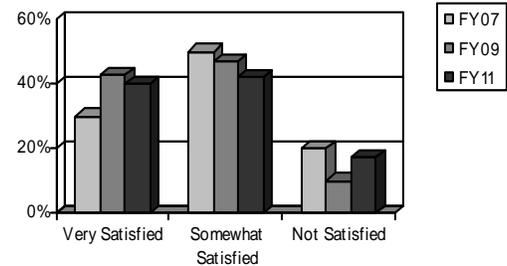
*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

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%

Satisfaction with Service-Tax Balance



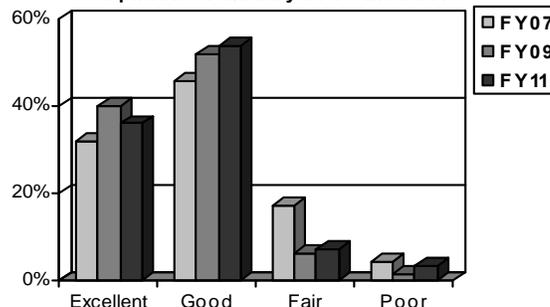
*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

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%

Opinion of Quality of Town Gov.



*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 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 FY11 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 oversee 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 FY12 budget recommends only a modest increase of \$9,000 – in this instance specifically to address emerging maintenance needs at the Marshall Farm Property acquired in FY11. The General Fund will receive a corresponding amount of rental income from the property in FY12.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 135,000	\$ 135,000	\$ 150,000	\$ 159,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 135,000	\$ 135,000	\$ 150,000	\$ 159,000

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 building manager to apply to 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. The Town Manager directs the central account for the purpose of funding overall building systems assessment on a periodic basis, and for carrying out priority emergency repairs and renovations. It is planned in the FY12-16 proposed CIP that this fund will be augmented through that period. The funding of this account supports a portion of the salary and wages of the Facilities Maintenance Supervisor and the Town Electrician.

GENERAL GOVERNMENT: Town-Wide Building Maintenance

Item 1B

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	\$ 135,000	\$ 135,000	\$ 150,000	\$ 320,000	\$ 159,000
Totals	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 150,000</u>	<u>\$ 320,000</u>	<u>\$ 159,000</u>

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Facilities Maintenance Supervisor	1.00	\$ 63,380	1.00	\$ 65,100
	Sub Total	1.00 FTEs	\$ 63,380	1.00 FTEs	\$ 65,100
5115	Town Electrician	731 hrs.	25,578	731 hrs.	25,578
	Total	<u>1.35 FTEs</u>	<u>\$ 88,958</u>	<u>1.35 FTEs</u>	<u>\$ 90,678</u>

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
A-1	Town-Wide Building Improvements	\$ 150,000	\$ 159,000	\$ 170,000	\$ 185,000	\$ 200,000	\$ 225,000
	Totals	<u>\$ 150,000</u>	<u>\$ 159,000</u>	<u>\$ 170,000</u>	<u>\$ 185,000</u>	<u>\$ 200,000</u>	<u>\$ 225,000</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:

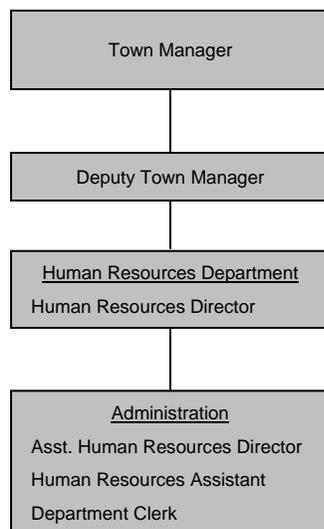
The mission of the Human Resources Department is to assist Town officials and senior managers in fairly, consistently, and lawfully creating and administering policies and practices that sustain a professional, productive, efficient, and innovative work environment which supports the Town and its departments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

Budget Highlights:

- This budget represents a 6.9% increase in operating cost from that of the FY11 budget.
- The total increase of \$17,425 is comprised of an \$8,608 increase from the appropriated General Fund and an \$8,817 increase from other funds.
- 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 regular-status employees in each department multiplied by a service factor for that department.
- CMLP's credits increase by 16.8% due to the anticipated increased HR service needs of the Light Plant as the Smart Grid program begins to be implemented.
- Funds for Town-wide training have been increased by \$7,733 and funds for HR staff training have been increased by \$200 from what was included in the FY11 budget; this will restore some of the programs that had been cut in order to meet last year's budget guidelines.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 156,857	\$ 157,930	\$ 159,245	\$ 167,853
Other Funds	\$ 66,329	\$ 82,443	\$ 93,598	\$ 102,415
Total Expenditures	\$ 223,186	\$ 240,373	\$ 252,843	\$ 270,268



Description:

The Human Resources Department provides services to approximately 650 regular, limited, and temporary employees, and to over 325 retirees.

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 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 1C

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 193,479	\$ 192,283	\$ 225,633	\$ 233,735	\$ 233,735
Purchased Services	20,729	27,619	16,685	27,385	24,118
Supplies	881	2,428	1,740	1,665	1,665
Other Charges	7,412	7,304	8,785	10,750	10,750
Capital Outlay	684	10,738	-	-	-
Totals	\$ 223,186	\$ 240,373	\$ 252,843	\$ 273,535	\$ 270,268

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 159,245	62.98%	\$ 167,853	62.11%	5.41%
Light Fund	40,223	15.91%	47,000	17.39%	16.85%
Water Fund	14,233	5.63%	14,839	5.49%	4.26%
Sewer Fund - General	4,316	1.71%	4,499	1.66%	4.24%
Solid Waste Disp. Fund	1,008	0.40%	1,052	0.39%	4.37%
School Department	1,440	0.57%	1,440	0.53%	0.00%
Recreation Fund	4,828	1.91%	5,039	1.86%	4.37%
Swim and Fitness Center	26,744	10.58%	26,865	9.94%	0.45%
Retirement System	806	0.32%	1,681	0.62%	108.56%
Totals	\$ 252,843	100.00%	\$ 270,268	100.00%	6.89%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Assistant HR Director	1.00	\$ 64,137	1.00	\$ 64,137
	Human Resources Assistant	1.00	53,473	1.00	54,476
5112	Human Resources Director	0.80	78,840	0.80	78,880
	Department Clerk	0.00	-	0.60	21,301
	Sub Total	<u>2.80 FTEs</u>	\$ 196,450	<u>3.40 FTEs</u>	\$ 218,794
5115	Office Assistant	1253 hrs.	\$ 21,301	0 hrs.	\$ -
5130	Overtime	75 hrs.	\$ 2,882	254 hrs.	\$ 9,941
5157	Tuition Reimbursement	N/A	\$ 5,000	N/A	\$ 5,000
	Total	<u>3.40 FTEs</u>	<u>\$ 225,633</u>	<u>3.40 FTEs</u>	<u>\$ 233,735</u>

Program Implementation

- The FY12 budget recommendation provides funding for a four-days-per-week Human Resources Director, a full-time Assistant Human Resources Director, a full-time Human Resources Assistant, and a 24 hours per week Department Clerk with funding included in the recommended budget (\$9,941) for support staff overtime.
- Purchased Services and Supplies support day-to-day operating expenses such as telephones (\$1,100), printing (\$250), office supplies and stationary (\$915), 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 (\$500), 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 (\$8,233). 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 \$31 per regular-status employee) for the employee recognition program (\$8,465), 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 (\$400).

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 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. The Human Resources Department advised the Personnel Board and Town Manager on related issues, advised department managers, supervisors and employees on personnel matters, and assisted in labor contract administration.

A primary activity for the Department was to assist the Town Manager in developing the Senior Management Team (which consisted of several members new to this role) into a leadership coalition that exemplifies town wide commitment to an integrated approach for operationalizing shared goals. The Human Resources Department made arrangements for senior managers to attend several workshops with a leadership consultant; this led the team to restructure its approach to communicating and collaborating with each other and to implement other initiatives to carry this theme through all town operations.

The Department processed 999 applications for employment, managed approximately 30 recruitments and new appointments, managed approximately 15 leaves of absence in accordance with the Family and Medical Leave Act and/or medical leave policies, provided information to all employees and retirees regarding health insurance options and processed 107 open enrollment plan changes, made arrangements for an employee appreciation picnic attended by 212 employees, managed 35 work-related injury cases, made provisions for harassment prevention training for 10 new employees, coordinated 47 random DOT required drug and alcohol tests, and provided guidance and administrative oversight for several performance improvement plans, disciplinary actions, and terminations.

Employment Data (by calendar year)					
	2006	2007	2008	2009	2010
Number Employed	644	655	652	616	612
Regular-Status Positions	259	272	279	275	279
Regular-Status New Hires	24	23	21	12	8
Regular-Status Terminations	17	13	14	10	10
Regular-Status Retirements	3	6	2	4	3

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 FY11 budget.
- Legal Services reached a record expenditure level in FY08, with litigation representing 41% of these costs.
- Almost all of the reduction in cost in FY09 was due to the relative absence of litigation.
- The FY12 budget proposal assumes that no major litigation matters will arise.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 219,565	\$ 204,861	\$ 225,000	\$ 225,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 219,565	\$ 204,861	\$ 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.

General Fund legal expenses reached a record level in FY08; \$155,000 was expended on litigation matters alone. This resulted in FY08 expenses totaling \$379,794, or \$129,794 over the \$250,000 budgeted. A Reserve Fund transfer was needed to cover the difference. Expenses in FY09 were \$219,565.

Expenses through six-months of the current fiscal year total approximately \$91,464 and are on track to be under budget. Assuming that no major new litigation matters will arise and because of budget constraints, the proposed FY12 Legal Services budget is level funded at the FY11 level.

GENERAL GOVERNMENT: Legal Services

Item 2

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	219,565	204,861	225,000	225,000	225,000
Totals	<u>\$ 219,565</u>	<u>\$ 204,861</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 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 Budgeted (Status thru 1/1/11)	225,000	-	\$ 225,000	91,464

*FY11 expended amount (\$91,464) 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 22.1% decrease in operating cost from that of the FY11 budget.
- Two Elections are scheduled and budgeted for FY12—Presidential Primary (3/12) and Annual Town Election (3/12). 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 \$600/election. This cost was previously paid with State/Federal funds.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 29,175	\$ 21,092	\$ 33,524	\$ 27,134
Other Funds	\$ 3,496	\$ 19,483	\$ 3,708	\$ 1,854
Total Expenditures	\$ 32,671	\$ 40,575	\$ 37,232	\$ 28,988

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 decrease is due to a decrease in the number of expected elections.

In FY11, the Town budgeted for two state elections and one local election. In FY12, the Town is budgeting for one Presidential Primary 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%
September 19, 2006	State Primary/Gubernatorial	4,089	35%
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%
November 14, 2007	Special Town Election	3,362	29%
Feb. 5, 2008	Presidential Primary	7,598	63%
Sept. 16, 2008	State Primary	2,350	20%
Nov. 4, 2008	State Election/Presidential	10,582	86%
March 31, 2009	Annual Town Election	2,644	22%
Dec. 8, 2009	Special State Primary	4,401	37%
January 19, 2010	Special State Election	8,783	73%

GENERAL GOVERNMENT: Elections

Item 3A

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 24,479.86	\$ 30,715.45	\$ 27,557.00	\$ 20,788.00	\$ 20,788.00
Purchased Services	5,504.25	7,037.57	6,925.00	6,300.00	6,300.00
Supplies	2,686.65	2,821.59	2,750.00	1,900.00	1,900.00
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Totals	\$ 32,671	\$ 40,575	\$ 37,232	\$ 28,988	\$ 28,988

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 33,524	90.04%	\$ 27,134	93.60%	-19.06%
State Reimbursement	3,708	9.96%	1,854	6.40%	-50.00%
Totals	\$ 37,232	100.00%	\$ 28,988	100.00%	-22.14%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Elections Officer	1643 hrs.	\$ 14,306	1070 hrs.	\$ 10,855
	Technician	222 hrs.	3,870	148 hrs.	3,134
	Overtime	36 hrs.	1,191	30 hrs.	999
5131	Police Overtime	162 hrs.	8,190	104 hrs.	5,800
	Total	0.89 FTEs	\$ 27,557	0.58 FTEs	\$ 20,788

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 1.2% decrease in operating cost from that of the FY11 budget.
- Revenues from the sale of the Street List book and electronic disc, totaling \$2,370 in CY10, are credited to the General Fund to offset the printing costs (\$2,197 in FY10).
- 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. We are anticipating completing this project with in-house staff and some technical assistance from the State, so no additional funds have been budgeted.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 10,539	\$ 7,063	\$ 8,328	\$ 8,206
Other Funds	\$ 1,554	\$ 2,632	\$ 2,477	\$ 2,467
Total Expenditures	\$ 12,093	\$ 9,695	\$ 10,805	\$ 10,673

Description:

The Registrars budget provides for the costs of:

- Conducting the Annual Census;
- Compiling, preparing, and printing approximately 300 Street List books (budgeted cost: \$2,400);
- 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.

Performance Information

	2005	2006	2007	2008	2009	2010
Residents Counted in Census January 1	15,836	15,207	15,152	15,300	15,397	15,538
Registered voters as of December 31	11,572	11,580	11,982	12,023	12,097	12,069
New Voters Registered during Year	445	893	726	1,284	516	830
Nomination/Petition Papers Signatures Certified	1,829	2,471	4,282	1,680	1,103	2,592

GENERAL GOVERNMENT: Registrars

Item 3B

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 5,945	\$ 3,428	\$ 3,705	\$ 3,748	\$ 3,748
Purchased Services	5,594	5,472	6,400	6,225	6,225
Supplies	554	795	700	700	700
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Totals	\$ 12,093	\$ 9,695	\$ 10,805	\$ 10,673	\$ 10,673

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 8,328	77.08%	\$ 8,206	76.89%	-1.46%
School Department Transfer	\$ 2,477	22.92%	\$ 2,467	23.11%	-0.40%
Totals	\$ 10,805	100.00%	\$ 10,673	100.00%	-1.22%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Office Assistant	208 hrs.	\$ 2,755	200 hrs.	\$ 2,778
5130	Overtime	29 hrs.	950	29 hrs.	970
	Total	0.11 FTEs	\$ 3,705	0.11 FTEs	\$ 3,748

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 FY11 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 50,124	\$ 61,907	\$ 77,800	\$ 77,800
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 50,124	\$ 61,907	\$ 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 2011, and a one-night Special Town Meeting is budgeted, as this has become a routine occurrence in recent years.

This budget provides \$67,70 to cover the cost of holding the 2012 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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 11,147	\$ 11,620	\$ 8,950	\$ 8,950	\$ 8,950
Purchased Services	38,901	50,287	67,900	67,900	67,900
Supplies	64	-	700	700	700
Other Charges	12	-	250	250	250
Capital Outlay	-	-	-	-	-
Totals	\$ 50,124	\$ 61,907	\$ 77,800	\$ 77,800	\$ 77,800

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 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	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 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	<u>0.14 FTEs</u>	<u>\$ 8,950</u>	<u>0.14 FTEs</u>	<u>\$ 8,950</u>

Department of Planning and Land Management (DPLM) Mission Statement:

The mission of the Department of Planning and Land Management is to integrate and coordinate the functions of long-range planning, natural resource protection, development and growth regulation, land management, affordable housing production, and land use control so that the Town can better formulate and pursue a unified development strategy that will preserve Concord's unique character.

Planning Division Mission Statement:

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

Budget Highlights:

- This budget represents a 0.9% increase in operating cost over that of the FY11 budget.
- Included in the Planning Administration budget are funds to support the Historical Commission.

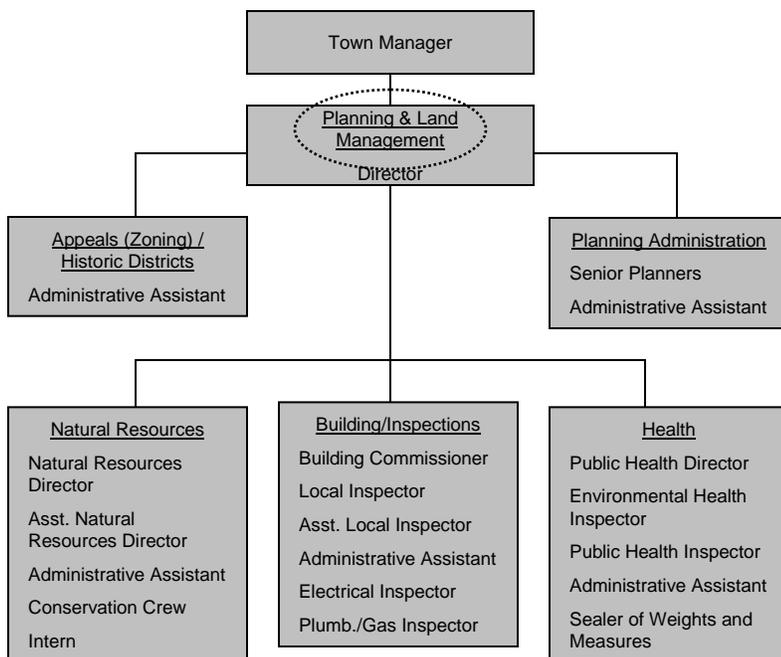
Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 225,526	\$ 283,096	\$ 234,468	\$ 236,682
Other Funds	\$ 46,479	\$ 46,649	\$ 64,366	\$ 64,819
Total Expenditures	\$ 272,005	\$ 329,745	\$ 298,834	\$ 301,501

Description:

The Department of Planning and Land Management (DPLM) was created by the Board of Selectmen in 1990 to integrate and coordinate the functions of long-range planning, natural resource protection, development/growth regulation (including building permits/inspections and health), land management, affordable housing production, and land use control. The DPLM is comprised of four primary Divisions: Planning, Natural Resources, Building & Inspections, and Health, along with the Board of Appeals. These Divisions provide staff support to various regulatory Town boards and 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 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.



Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 246,800	\$ 260,290	\$ 281,336	\$ 281,336	\$ 281,336
Purchased Services	16,360	62,583	10,013	12,455	12,455
Supplies	4,512	3,355	3,545	3,400	3,400
Other Charges	4,262	3,518	3,940	4,310	4,310
Capital Outlay	70	-	-	-	-
Totals	<u>\$ 272,005</u>	<u>\$ 329,745</u>	<u>\$ 298,834</u>	<u>\$ 301,501</u>	<u>\$ 301,501</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 234,468	78.46%	\$ 236,682	78.50%	0.94%
Light Fund	8,478	2.84%	8,557	2.84%	0.93%
Water Fund	33,903	11.35%	34,223	11.35%	0.94%
Sewer Fund	5,653	1.89%	5,707	1.89%	0.96%
Community Preserv. Fund	16,332	5.47%	16,332	5.42%	0.00%
Totals	<u>\$ 298,834</u>	100.00%	<u>\$ 301,501</u>	100.00%	0.89%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Dir. of Planning & Land Management	1.00	\$ 108,798	1.00	\$ 108,798
	Senior Planner	2.00	127,980	2.00	127,980
	Administrative Assistant	1.00	44,558	1.00	44,558
	Total	<u>4.00 FTEs</u>	<u>\$ 281,336</u>	<u>4.00 FTEs</u>	<u>\$ 281,336</u>

Program Implementation
<p>The FY12 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 that includes 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 (full design funds were announced by the State in June 2010); and to the West Concord Task Force as it works with the Planning Board to implement design guidelines, zoning changes and recommendations of the West Concord Master Plan. A Senior Planner has been assigned to the Comprehensive Sustainable Energy Committee, providing a conduit for information between the committee members and Town Departments.</p> <p>The budget includes funding of \$1,700 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 continues its work to identify the best approach to update the 2001 Historic Resources Master plan, a document that provides the baseline information to update the demolition delay bylaw and is used to guide the Community Preservation Committee. A summer intern, funded by Massport, worked to scan and organize the resource pages found in the Survey of Architectural and Historic Resources Plan in 2010, with the goal of creating a new public data layer for the Town's Geographic Information System. Limited re-printing of maps, reports and other historic documents is also possible.</p> <p>A department capital funding request of \$250,000 for establishing a land acquisition fund was not funded by the Town, but has been recommended for funding by the Community Preservation Committee after a grant application was submitted by the Planning Division. There are several significant parcels of land that are anticipated to become available for purchase over the next five years which various the Town boards and committees have identified as important to the Town. Establishing a land acquisition fund would allow the Town to be ready to acquire such parcels.</p>

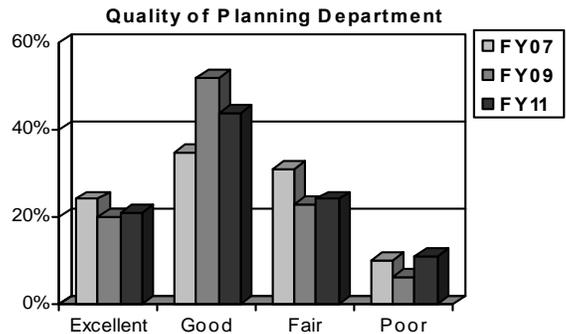
Planning Administration Programs

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%

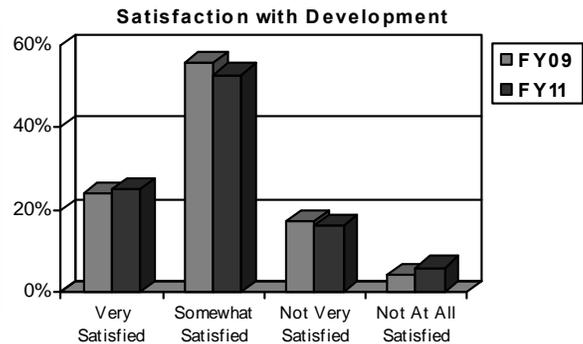


*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

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 no change in operating cost from that of the FY11 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 43,745	\$ 44,933	\$ 46,924	\$ 46,924
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 43,745	\$ 44,933	\$ 46,924	\$ 46,924

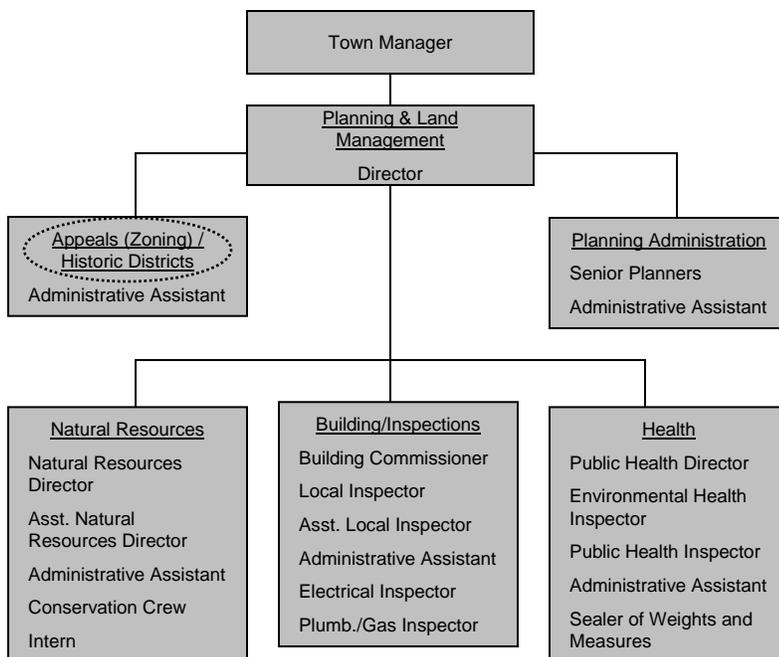
Description:

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.



Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 42,966	\$ 44,495	\$ 45,394	\$ 45,394	\$ 45,394
Purchased Services	401	393	780	780	780
Supplies	339	-	600	600	600
Other Charges	40	44	150	150	150
Capital Outlay	-	-	-	-	-
Totals	\$ 43,745	\$ 44,933	\$ 46,924	\$ 46,924	\$ 46,924

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 46,924	100.00%	\$ 46,924	100.00%	0.00%
Totals	\$ 46,924	100.00%	\$ 46,924	100.00%	0.00%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Administrative Assistant	1.00	\$ 45,394	1.00	\$ 45,394
	Total	<u>1.00 FTEs</u>	<u>\$ 45,394</u>	<u>1.00 FTEs</u>	<u>\$ 45,394</u>

Program Implementation

The Board of Appeals is within the Department of Planning and Land Management (DPLM), and is under the purview of the Director of Planning & Land Management. A full-time staff member provides clerical support to the Board of Appeals that includes the following activities: assisting the public in the application process; accepting applications and supporting documentation; reviewing the 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 2010, during which it considered 57 applications. (Some of these applications included multiple activities; therefore, the activity totals below exceed the number of applications.) Two sign variances were granted. Forty-seven special permits were granted. One application is still pending. No decisions made by the Board were appealed and no appeals from a decision of the Building Inspector/Zoning Enforcement Officer were filed.

ZONING BOARD OF APPEALS ACTIVITIES

Special Permits Granted	FY08	FY09	FY10
Change, alteration or extension of a nonconforming use and structure	14	22	11
Reconstruction of a nonconforming use and/or structure	8	6	22
Restoration of a non-conforming use or structure damaged by fire	0	1	0
Site plan approval (associated with a special permit)	6	17	4
Amend or extend a special permit and site plan approval	5	1	2
Relief from design requirements	1	2	0
Relief from parking requirements	3	5	1
Off-site parking/increased parking demand	1	8	0
Parking of Commercial Vehicles	2	2	3
Special home occupation (new and renewal)	10	6	7
Additional dwelling unit	2	4	6
Planned residential development (PRD)	5	3	3
Hammerhead lot	1	0	2
Private Recreation	0	0	1
Seasonal catering in LBD #5	0	1	0
Work in the Flood Plain conservancy district	6	5	0
Work in the Groundwater conservancy district	1	0	1
Work in the Wetlands conservancy district	2	0	0
Extend Zoning district line	0	1	0
Taxi/Livery/Transportation Service	1	0	0
Bed & Breakfast	0	1	1
Temporary event parking or special event	3	0	1
Wireless communications facility (amendment and new)	6	7	3
Land dedicated to Town for municipal or other public use	1	0	0
Philanthropic use	1	1	0
Comprehensive permit	1	0	0
Amendment to a comprehensive permit or variance	1	0	3
Special permits denied	0	0	0
Variances granted	1	0	0
Sign bylaw variances granted	1	0	2
Sign bylaw variances denied	1	1	0

Mission Statement:

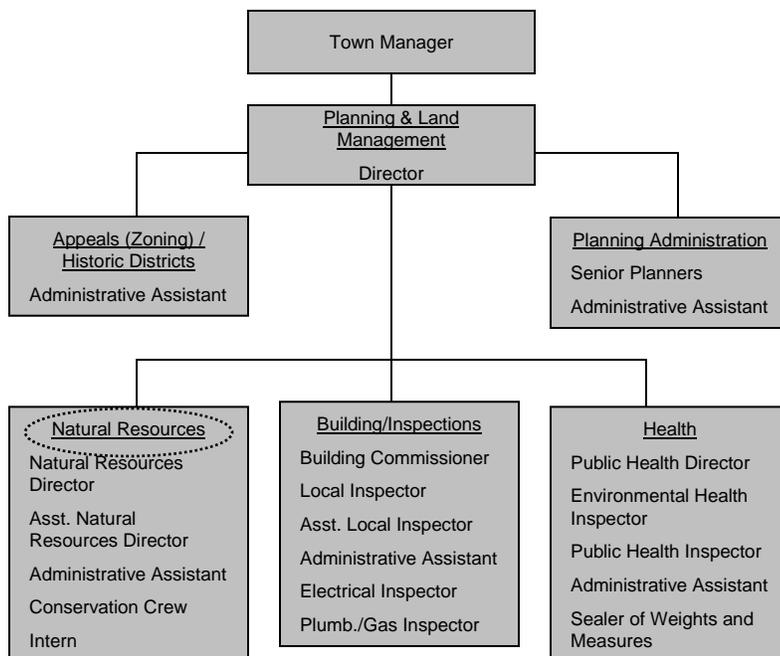
The mission of the Natural Resources Division is to protect and enhance natural resources in town, including wetlands, ponds, streams, riparian corridors, open space, and farmland.

Budget Highlights:

- This budget represents a 4.6% increase in operating cost over that of the FY11 budget.
- This budget includes a \$4,800 increase in funding for the Conservation Crew positions, and \$5,000 for an Intern who will assist with the data management of the conservation restrictions baseline documentation program.
- This budget includes \$15,000 in capital expenditures for conservation restriction baseline documentation (\$10,000) and pond and stream management (\$5,000).

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 185,418	\$ 188,539	\$ 202,013	\$ 189,737
Other Funds	\$ 43,321	\$ 42,802	\$ 43,610	\$ 45,621
Total Expenditures	\$ 228,739	\$ 231,341	\$ 245,623	\$ 235,358



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, 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, Mattison Field 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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 193,759	\$ 187,387	\$ 190,763	\$ 206,983	\$ 198,983
Purchased Services	7,534	5,273	10,750	10,750	10,750
Supplies	9,082	6,030	7,575	9,090	9,090
Other Charges	1,547	1,651	1,535	1,535	1,535
Capital Outlay	16,817	31,000	35,000	175,000	15,000
Totals	<u>\$ 228,739</u>	<u>\$ 231,341</u>	<u>\$ 245,623</u>	<u>\$ 403,358</u>	<u>\$ 235,358</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 202,013	82.25%	\$ 189,737	80.62%	-6.08%
Light Fund	17,276	7.03%	18,073	7.68%	4.61%
Water Fund	21,065	8.58%	22,037	9.36%	4.61%
Sewer Fund	5,269	2.15%	5,511	2.34%	4.59%
Totals	<u>\$ 245,623</u>	100.00%	<u>\$ 235,358</u>	100.00%	-4.18%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
B-3	Pond & Stream Management	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
B-4	Vehicle Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -
B-5	Conservation Restrictions Baseline Database	\$ 10,000	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -
	Totals	<u>\$ 35,000</u>	<u>\$ 15,000</u>	<u>\$ 25,000</u>	<u>\$ 5,000</u>	<u>\$ 30,000</u>	<u>\$ 5,000</u>

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Natural Resources Director	1.00	\$ 78,020	1.00	\$ 78,110
	Assistant Natural Resources Director	1.00	53,120	1.00	51,450
	Administrative Assistant	1.00	47,273	1.00	47,273
	Sub Total	<u>3.00 FTEs</u>	\$ 178,413	<u>3.00 FTEs</u>	\$ 176,833
5120	Conservation Crew (Seasonal)	1000 hrs.	12,000	1400 hrs.	16,800
	Intern	0 hrs.	-	500 hrs.	5,000
	Police OT	9 hrs.	350	9 hrs.	350
	Total	<u>3.48 FTEs</u>	\$ 190,763	<u>3.91 FTEs</u>	\$ 198,983

Program Implementation

The budget recommendation includes funding for three full-time staff positions, increased funding for two seasonal positions (Conservation Crew), and a new 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 seven 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, monitoring wildlife use of wildlife crossings under Route 2, and maintaining agriculture and grassland bird habitat at Mattison Field. 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 Baseline Documentation.

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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Public Hearings	22	23	23	22	23
Notices of Intent and ANRADs	40	49	52	45	46
Request for Determination of Applicability	24	16	12	16	15
Administrative Approvals	15	31	20	26	15
Amended Orders	4	3	9	4	6
Requests for Extension	4	3	10	5	6
Certificates of Compliance	28	28	23	23	26
Regulatory Appeals	5	5	3	3	2
Wetland Enforcement Actions/Violations	10	8	2	10	10
Emergency Certifications	2	2	3	4	2

In 2010, the NRC reviewed 46 Notices of Intent and Abbreviated Notices of Resource Area Determination, up one from the previous year. RDAs, which are usually for smaller projects, was down one project to 15. Administrative approvals were down from 26 last year to 15 in 2010. The NRC began working with 10 property owners to resolve new violations, closing out five. Of the 10 violations identified in 2009, nine were resolved and one was determined not to be a violation. Two violations identified in 2008 were closed out and the NRC continued making progress on two major on-going violation cases. Invasive species work at Old Calf Pasture was begun in 2010, part of a restoration plan to resolve a major tree clearing violation identified in 2007.

Of the three permits appealed to DEP in 2009, one was upheld, one was withdrawn, and one was overruled. The NRC denied two projects in 2010. The Route 2 - Crosby's Corner Safety Improvements project was denied as required under the Wetlands Protection Act for exceeding wetland impact thresholds. This project requires a Variance from the DEP which is expected to be issued later this year. A repaving project that was denied for failure to provide requested information was appealed to DEP and is under review. Two Emergency Certifications were issued in 2010.

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 0.2% decrease in operating cost from that of FY11.
- The Building Inspections Division issued 796 building permits in 2010, which is a 20% increase in the number of building permits issued this year compared to 2009.
- The overall value of 2010 construction was just over \$90.0 million. Of this total, \$76.0 million (84%) was residential construction, \$14.0 million commercial construction. The 350 unit Alexan 40B project represents \$61.6 million of this construction value.
- The Building Division collected \$955,212 in permit fees in 2010. This is an increase of \$468,802 over last year due primarily to the increase in applications for permits by the Alexan project.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 328,709	\$ 354,396	\$ 343,116	\$ 342,495
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 328,709	\$ 354,396	\$ 343,116	\$ 342,495

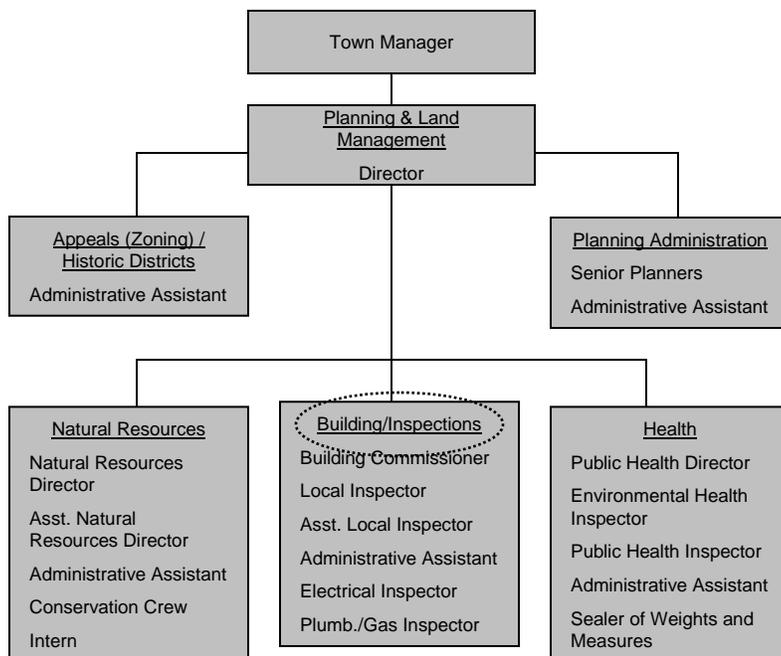
Description:

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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 315,682	\$ 321,028	\$ 329,336	\$ 329,397	\$ 329,397
Purchased Services	1,529	2,302	4,349	2,328	2,328
Supplies	4,250	3,566	3,283	3,272	3,272
Other Charges	7,199	7,339	6,148	7,498	7,498
Capital Outlay	48	20,162	-	-	-
Totals	<u>\$ 328,709</u>	<u>\$ 354,396</u>	<u>\$ 343,116</u>	<u>\$ 342,495</u>	<u>\$ 342,495</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 343,116	100.00%	\$ 342,495	100.00%	-0.18%
Totals	<u>\$ 343,116</u>	100.00%	<u>\$ 342,495</u>	100.00%	-0.18%

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

GENERAL GOVERNMENT: Inspections

Item 5D

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Commissioner	1.00	\$ 93,125	1.00	\$ 93,125
	Local Inspector	1.00	70,134	1.00	70,134
	Assistant Local Inspector	1.00	52,467	1.00	52,467
	Administrative Assistant	1.00	53,831	1.00	53,892
	Sub Total	<u>4.00 FTEs</u>	\$ 269,557	<u>4.00 FTEs</u>	\$ 269,618
5115	Plumbing/Gas Inspector	980 hrs.	\$ 27,670	980 hrs.	\$ 27,670
	Electrical Inspector	980 hrs.	29,409	980 hrs.	29,409
5157	Car Allowance	N/A	2,700	N/A	2,700
	Total	<u>4.94 FTEs</u>	<u>\$ 329,336</u>	<u>4.94 FTEs</u>	<u>\$ 329,397</u>

Program Implementation

The major expenditure in the FY12 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). It is expected that the construction of the new 350-unit Alexan project off Old Powder Mill Road will increase the number of inspection hours required of all Inspections staff. Accordingly, the FY12 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 2010. 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, 40-B projects, 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 the 2010 Annual Town Meeting of the “Stretch Energy Code” for one and two-family dwellings and commercial construction).

GENERAL GOVERNMENT: Inspections**Item 5D****Inspections Programs****Program 1 – Inspections Operations:****Objective:** To operate the Inspections Division in an effective and efficient manner.

<u>Permits Issued</u>						
	2005	2006	2007	2008	2009	2010
New single family home	22	26	22	28	26	41
Multi-family attached units	58	9	7	5	6	21*
Additions and Alterations	622	674	618	595	537	644
Commercial	100	96	92	83	97	90
Total Building Permits	802	805	739	711	666	796
Electrical	738	790	761	716	643	642
Plumbing	515	524	468	462	435	424
Gas	318	358	344	315	326	320
Sign	68	45	34	44	50	30
Total (all permits)	2,441	2,522	2,346	2,248	2,120	2,212

*Included in the 21 multi-family attached units in 2010 are the 19 units of the Alexan project.

<u>Value of Construction</u>						
	2005	2006	2007	2008	2009	2010
Value in Millions	\$46.6	\$94.7	\$66.5	\$64.4	\$40.6	\$90.0

<u>Permit Fee Revenue (by Calendar Year)</u>						
	2005	2006	2007	2008	2009	2010
Revenue	\$593,835	\$1,056,554	\$781,693	\$506,070	\$486,410	\$955,212

Mission Statement:

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

Budget Highlights:

- This budget represents a 2.9% increase in operating cost over that of the FY11 budget.
- The increase in FY12 Personnel expense is due to funding the Public Health Director, a position that is vacant at the time of this writing, at the midpoint level of the salary range.
- In addition, the budgeted number of hours for the Sealer of Weights and Measures is proposed to increase by 32 hours.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 226,842	\$ 219,697	\$ 228,633	\$ 236,315
Other Funds	\$ 61,726	\$ 66,682	\$ 67,546	\$ 68,399
Total Expenditures	\$ 288,569	\$ 286,379	\$ 296,179	\$ 304,714

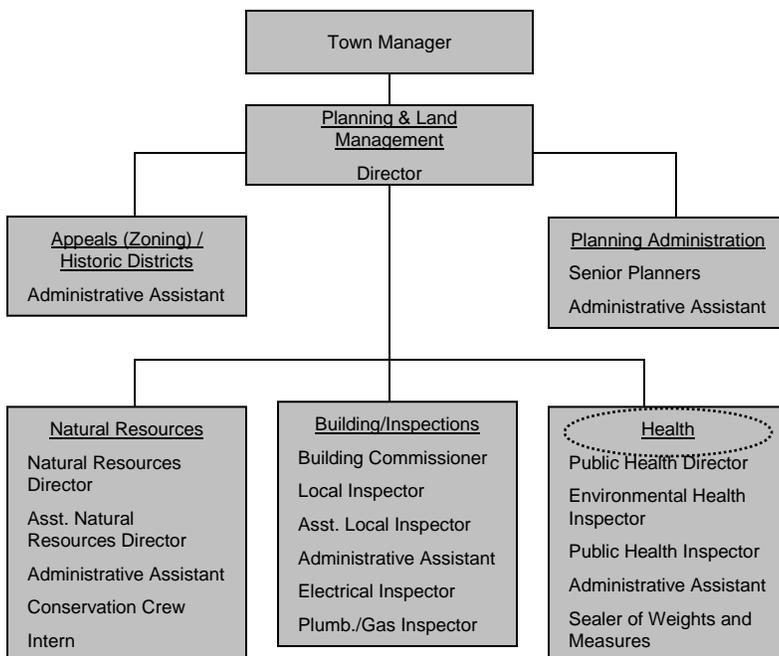
Description:

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.



GENERAL GOVERNMENT: Health

Item 5E

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 247,857	\$ 253,088	\$ 256,819	\$ 264,604	\$ 264,604
Purchased Services	32,013	26,941	30,450	30,500	30,500
Supplies	4,276	2,677	5,550	5,650	5,650
Other Charges	3,926	3,673	3,360	3,960	3,960
Capital Outlay	497	-	-	-	-
Totals	<u>\$ 288,569</u>	<u>\$ 286,379</u>	<u>\$ 296,179</u>	<u>\$ 304,714</u>	<u>\$ 304,714</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 228,633	77.19%	\$ 236,315	77.55%	3.36%
Water Fund	21,792	7.36%	22,474	7.38%	3.13%
Sewer Fund	26,054	8.80%	26,225	8.61%	0.66%
Other Towns	19,700	6.65%	19,700	6.47%	0.00%
Totals	<u>\$ 296,179</u>	100.00%	<u>\$ 304,714</u>	100.00%	2.88%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Public Health Director	1.00	\$ 70,159	1.00	\$ 77,354
	Public Health Inspector	1.00	58,042	1.00	58,042
	Environmental Health Inspector	1.00	68,026	1.00	68,026
	Administrative Assistant	1.00	54,142	1.00	54,142
	Sub Total	<u>4.00 FTEs</u>	\$ 250,369	<u>4.00 FTEs</u>	\$ 257,564
5115	Sealer of Weights and Measures	215 hrs.	\$ 6,450	220 hrs.	\$ 7,040
	Total	<u>4.10 FTEs</u>	<u>\$ 256,819</u>	<u>4.11 FTEs</u>	<u>\$ 264,604</u>

Program Implementation
<p>The FY12 budget recommendation includes a 1.9% increase in non-personnel line items for the Health Division. This will absorb some of the increased costs for providing environmental and public health protection services. The recommendation still 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); and \$1,000 to support the water quality surveillance efforts of the Organization for the Assabet River;</p> <p>An increase in funding from \$6,450 to \$7,040 for services of the part-time Sealer of Weights and Measures. Funding will allow additional 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 2010, collecting \$116,590 in total fees.

<u>Permits and Licenses Issued</u>					
	2006	2007	2008	2009	2010
Food services/retail food	123	123	123	125	125
Tobacco sales	20	21	22	22	22
Permits to keep farm animals	43	48	48	51	64
Bathing beaches	4	3	3	3	3
Swimming pools	13	13	22*	22	21
Hazardous materials control permits	43	46	48	48	48
Recreational camp sites	10	14	10	10	13
Tanning facilities	2	2	2	2	2
Disposal works installers	77	112	110	109	103
Septage haulers	15	18	17	24	18
Rubbish haulers	12	11	13	0	13
Funeral directors	4	4	4	4	4
On-site sewage disposal permits	98	206	124	135	128
Building permit reviews	219	167	149	129	151
Drinking/irrigation well permits	19	16	17	7	14
Massage establishments	17	14	**	**	**
Massage Practitioners	54	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 524 hours (or 6.2% of total staff hours) of staff support to the towns of Lincoln and Carlisle in 2010 resulting in \$29,337 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 238 Concord residents over 60. The Town sponsored a clinic for town employees where approximately 100 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 a 4.4% increase in operating cost over that of the FY11 budget. This increase reflects the additional cost anticipated to maintain the building's 16-year old HVAC system.
- The Building Maintenance Custodian is a full-time staff position that is shared with the Police Department.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 62,400	\$ 71,103	\$ 62,864	\$ 65,383
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 62,400	\$ 71,103	\$ 62,864	\$ 65,383

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. There are plans underway to add another exit door in the first floor meeting room, which will allow 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	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 12,605	\$ 12,523	\$ 14,400	\$ 13,832	1.273	9.674
Natural Gas	6,933	7,153	6,500	7,240	0.727	0.897
Water	247	268	250	228	0.027	0.007
Sewer	381	433	560	516	0.044	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).

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 22,577	\$ 23,915	\$ 22,478	\$ 22,478	\$ 22,478
Purchased Services	32,043	33,903	31,736	33,805	33,805
Supplies	3,657	5,784	3,650	4,100	4,100
Other Charges	-	-	-	-	-
Capital Outlay	4,124	7,500	5,000	10,000	5,000
Totals	\$ 62,400	\$ 71,103	\$ 62,864	\$ 70,383	\$ 65,383

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 62,864	100.00%	\$ 65,383	100.00%	4.01%
Totals	\$ 62,864	100.00%	\$ 65,383	100.00%	4.01%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
B-1	Building Improvements	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
B-8	Slate Roof	-	-	-	50,000	-	-
	Totals	\$ 5,000	\$ 5,000	\$ 10,000	\$ 60,000	\$ 10,000	\$ 10,000

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	0.50	\$ 22,478	0.50	\$ 22,478
	Total	0.50 FTEs	\$ 22,478	0.50 FTEs	\$ 22,478

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 FY11 budget.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 2,615	\$ 2,741	\$ 3,100	\$ 3,100
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,615	\$ 2,741	\$ 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 be concurrently 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 2010, the Finance Committee met 21 times:

- 14 regular meetings;
- 3 public hearings;
- 1 joint meeting with the Board of Selectmen and the CPS and CCRSD School Committees; and
- 3 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, 2010 of budget guidelines for the FY12 budget year commencing July 1, 2011.

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	2,164	2,100	2,385	2,385	2,385
Supplies	-	250	250	250	250
Other Charges	451	391	465	465	465
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 2,615</u>	<u>\$ 2,741</u>	<u>\$ 3,100</u>	<u>\$ 3,100</u>	<u>\$ 3,100</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 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 3.4% increase in operating cost from that of the FY11 budget.
- An increase in FY12 personnel costs of approximately \$13,000 is a result of funding the position of Assistant Treasurer at the mid-point level of the MP-3 classification range. Previously, the vacant position was carried at the minimum level. During the Spring of 2011, this position is expected to be filled.
- A major portion of the reduction in the FY11 budget is the elimination of funding for rent of office space at 30 Monument Square used by the Assessing Division. In the Spring of 2010, the Assessing Division moved to the newly renovated building at 24 Court Lane adjacent to the Sleepy Hollow Cemetery.

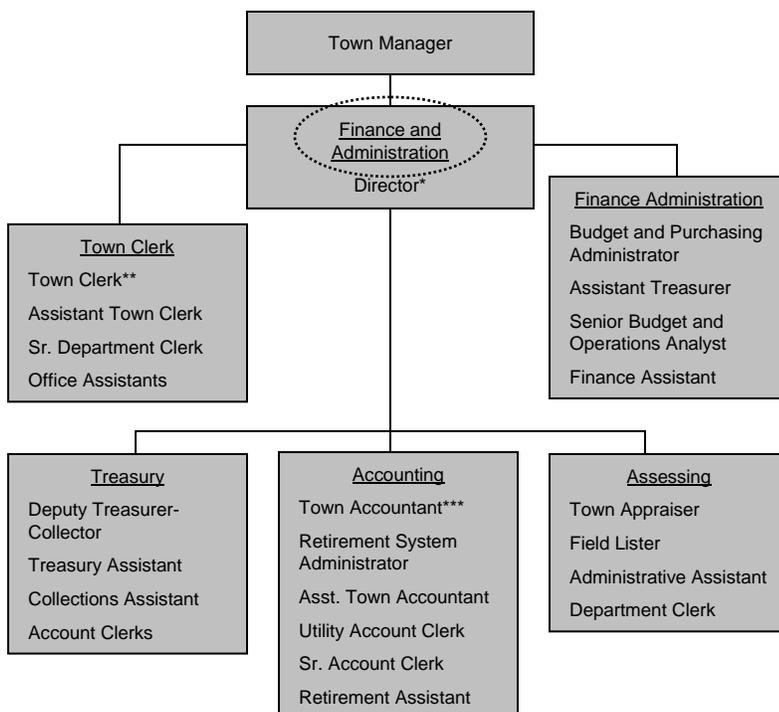
Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 261,997	\$ 257,158	\$ 237,821	\$ 245,844
Other Funds	\$ 167,062	\$ 167,135	\$ 155,995	\$ 161,339
Total Expenditures	\$ 429,060	\$ 424,292	\$ 393,816	\$ 407,183

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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 306,200	\$ 325,627	\$ 383,436	\$ 396,803	\$ 396,803
Purchased Services	63,516	74,139	2,430	2,430	2,430
Supplies	1,003	767	1,450	1,450	1,450
Other Charges	3,340	3,680	6,500	6,500	6,500
Capital Outlay	55,000	20,080	-	-	-
Totals	\$ 429,060	\$ 424,292	\$ 393,816	\$ 407,183	\$ 407,183

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 237,821	60.39%	\$ 245,844	60.38%	3.37%
Light Fund	38,994	9.90%	40,331	9.90%	3.43%
Water Fund	62,390	15.84%	64,528	15.85%	3.43%
Sewer Fund	15,601	3.96%	16,135	3.96%	3.42%
Solid Waste Fund	7,803	1.98%	8,070	1.98%	3.42%
Swim and Fitness Fund	7,803	1.98%	8,070	1.98%	3.42%
Parking Meter Fund	15,601	3.96%	16,135	3.96%	3.42%
Town Trust Fund	7,803	1.98%	8,070	1.98%	3.42%
Totals	\$ 393,816	100.00%	\$ 407,183	100.00%	3.39%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Finance Director	1.00	\$ 133,419	1.00	\$ 133,419
	Budget and Purchasing Administrator	1.00	72,902	1.00	72,902
	Assistant Treasurer	1.00	53,955	1.00	67,268
	Senior Budget and Operations Analyst	1.00	56,653	1.00	56,653
	Finance Assistant	1.00	62,607	1.00	62,661
	Sub Total	<u>5.00 FTEs</u>	\$ 379,536	<u>5.00 FTEs</u>	\$ 392,903
5157	Car Allowance	N/A	\$ 3,900	N/A	\$ 3,900
	Total	<u>5.00 FTEs</u>	\$ 383,436	<u>5.00 FTEs</u>	\$ 396,803

Program Implementation

- The proposed FY12 Finance Administration Division budget provides funding for the Finance Director and his staff which includes the Budget and Purchasing Administrator, Senior Budget and Operations Analyst, Assistant Treasurer, 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 is expected to be filled during the Spring of 2011, will assist the Finance Director with various tasks relating to payroll and employee benefits management. The new hire will oversee the management of the biweekly Town payroll and will work with the Finance Assistant on matters related to payroll preparation. The person will also manage employee benefit transactions for all Town employees and retirees related to payroll management. In addition, the Assistant Treasurer will serve as a backup to the Deputy Treasurer / Collector and will act as Division Manager and supervisor in his or her absence. In prior years, this position, which had been classified as Management Assistant, has been vacant and funded at the minimum level of the MP-3 salary range. With the position expected to be filled, the position of Assistant Treasurer is funded in FY12 at the mid-point level. The increase in personnel expense of approximately \$13,000 is attributable to funding the Assistant Treasurer position at mid-point.
- 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.

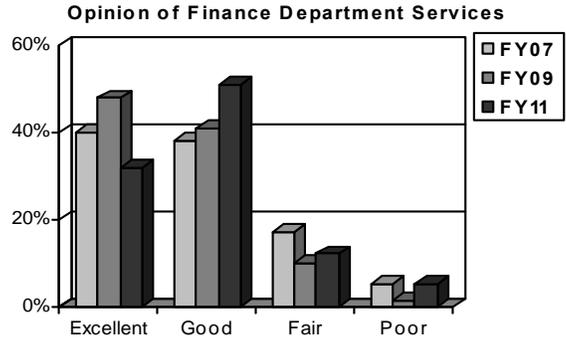
Finance Administration Programs

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.	FY05	FY06	FY07	FY08	FY09	FY10
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
Number of Payroll Checks Processed	9,916	10,798	11,248	11,520	11,298	11,227
Number of W-2 Forms Processed	549	644	655	652	616	615

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
Number of Purchase Orders Processed	629	664	632	639	793	692
Number of Bids Processed	19	24	30	24	15	15
Number of RFPs Processed	13	16	23	9	9	18

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 1.4% increase in operating cost from that of the FY11 budget.
- Banking fees are budgeted to increase by 5.2% (\$3,900) and professional services are budgeted to increase by 6.5% (\$1,528).
- With the exception of banking fees and professional service expenditures, all other expenses are level funded from FY11.
- Supplies are proposed to increase by \$700.

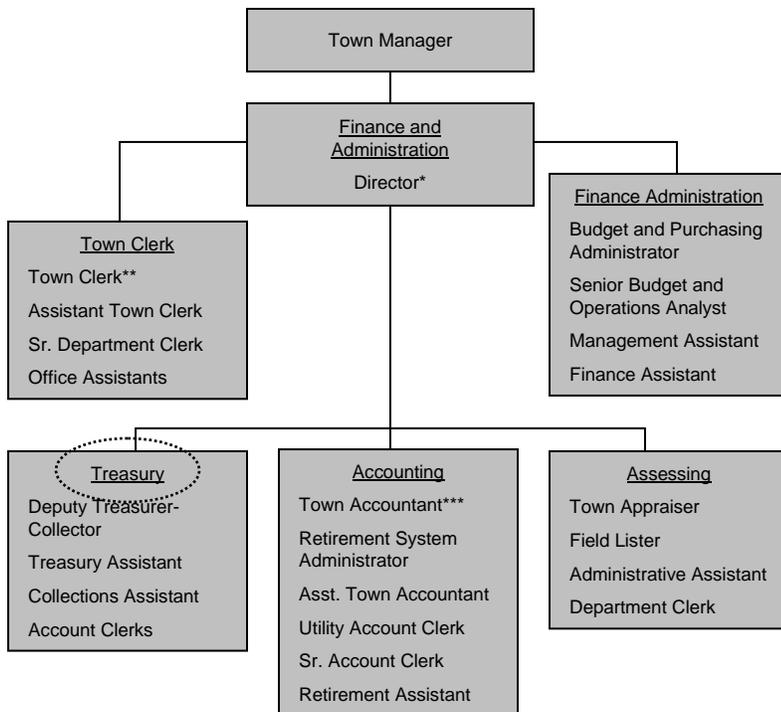
Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 228,889	\$ 226,123	\$ 242,637	\$ 246,563
Other Funds	\$ 175,394	\$ 183,211	\$ 188,743	\$ 191,054
Total Expenditures	\$ 404,283	\$ 409,334	\$ 431,380	\$ 437,617

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.

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

FINANCE & ADMINISTRATION: Treasurer-Collector

Item 8B

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 251,433	\$ 259,808	\$ 264,999	\$ 265,108	\$ 265,108
Purchased Services	147,043	142,430	158,526	163,954	163,954
Supplies	3,305	3,893	4,300	5,000	5,000
Other Charges	2,503	3,203	3,555	3,555	3,555
Capital Outlay	-	-	-	-	-
Totals	\$ 404,283	\$ 409,334	\$ 431,380	\$ 437,617	\$ 437,617

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 242,637	56.25%	\$ 246,563	56.34%	1.62%
Light Fund	52,082	12.07%	52,553	12.01%	0.90%
Water Fund	46,652	10.81%	47,217	10.79%	1.21%
Sewer Fund	11,521	2.67%	11,663	2.67%	1.23%
Solid Waste Disp. Fund	26,162	6.06%	26,539	6.06%	1.44%
Swim and Fitness Center	16,351	3.79%	16,587	3.79%	1.44%
Parking Meter Fund	26,162	6.06%	26,539	6.06%	1.44%
Town Trust Fund	3,271	0.76%	3,319	0.76%	1.47%
Retirement System	6,542	1.52%	6,637	1.52%	1.45%
Totals	\$ 431,380	100.00%	\$ 437,617	100.00%	1.45%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Deputy Treasurer-Collector	1.00	\$ 82,885	1.00	\$ 82,885
	Collections Assistant	1.00	47,646	1.00	47,646
	Treasury Assistant	1.00	50,693	1.00	50,802
	Senior Account Clerk	2.00	83,775	2.00	83,775
	Total	5.00 FTEs	\$ 264,999	5.00 FTEs	\$ 265,108

Program Implementation
<ul style="list-style-type: none"> •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, \$78,500, is for banking services and lockbox fees. Bank account access is crucial to the maintenance of all Town funds; this function has been greatly enhanced by real-time internet access to pertinent bank account information. •Postage, another major division expense at \$49,000, covers mailing costs of all Town departments. •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%

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

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 FY10 billing and collection activities engaged in were:

Collections and Billing Summary			
Activity	Volume of Activity in FY10	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	33,000		X
Electricity bills	48,000		X

Performance Measure 2: Cash Management

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

Cash Management Summary					
	FY06	FY07	FY08	FY09	FY10
General Fund Earnings (in thousands)	\$1,033	\$1,323	\$1,242	\$791	\$201
Annual Yield	4.05%	5.18%	4.27%	2.27%	0.65%

Performance Measure 3: Tax Collection

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

Tax Collection Summary					
	FY06	FY07	FY08	FY09	FY10
% of the fiscal year’s property tax levy remaining unpaid as of June 30 th of that year.	0.69%	0.76%	0.67%	0.70%	0.90%

FY10 was the 15th 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 0.5% decrease in operating cost from that of the FY11 budget.

Expenditure Summary

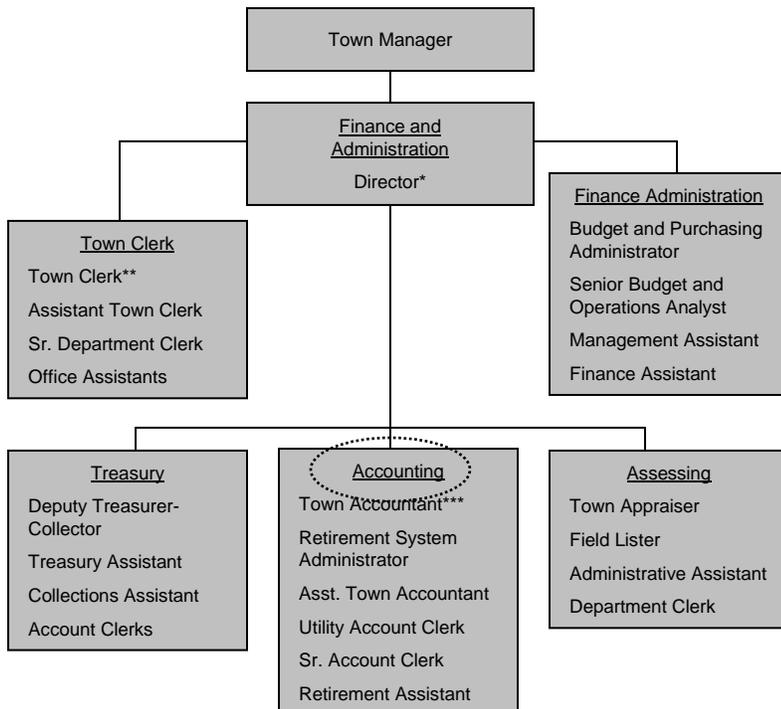
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 121,811	\$ 110,669	\$ 125,752	\$ 123,354
Other Funds	\$ 115,713	\$ 129,904	\$ 209,522	\$ 210,234
Total Expenditures	\$ 237,524	\$ 240,573	\$ 335,274	\$ 333,588

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;
- Provide 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).



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Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 175,402	\$ 173,286	\$ 278,389	\$ 276,703	\$ 276,703
Purchased Services	1,382	3,614	2,500	2,200	2,200
Supplies	658	538	2,285	2,285	2,285
Other Charges	1,082	1,135	2,100	2,400	2,400
Capital Outlay	12,000	15,000	-	-	-
Audit	47,000	47,000	50,000	50,000	50,000
Totals	\$ 237,524	\$ 240,573	\$ 335,274	\$ 333,588	\$ 333,588

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 125,752	37.51%	\$ 123,354	36.98%	-1.91%
Light Fund	47,173	14.07%	47,384	14.20%	0.45%
Water Fund	49,494	14.76%	49,708	14.90%	0.43%
Swim and Fitness Fund	16,806	5.01%	16,855	5.05%	N/A
Sewer Fund	3,671	1.09%	3,715	1.11%	1.20%
Solid Waste Disp. Fund	9,067	2.70%	9,073	2.72%	0.07%
Retirement System	83,311	24.85%	83,499	25.03%	0.23%
Totals	\$ 335,274	100.00%	\$ 333,588	100.00%	-0.50%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Accountant	1.00	\$ 77,209	1.00	\$ 77,328
	Retirement System Administrator	1.00	55,035	1.00	55,035
	Assistant Town Accountant	0.50	30,495	0.50	28,502
	Utility Account Clerk	1.00	43,159	1.00	43,159
	Senior Account Clerk	1.00	47,215	1.00	47,215
	Retirement Assistant	0.50	25,276	0.50	25,464
	Total	<u>5.00 FTEs</u>	<u>\$ 278,389</u>	<u>5.00 FTEs</u>	<u>\$ 276,703</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 (20-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 8,660 checks in FY10.

Performance Measure 2: Warrant Production

The Accounting Division produced 55 Warrants on schedule in FY10.

Performance Measure 3: Report Production

The Accounting Division produced and submitted a Recap Sheet, Schedule A, and Free Cash Certification on schedule in FY10.

Performance Measure 4: Utility Billing

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

Water and Sewer Bills –	32,618
Electric Bills -	42,906

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 2.5% increase in operating cost from that of the FY11 budget.
- The largest item (\$102,500) 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).
- A requirement in a Certification (reval) year is issuing a disclosure notice when the preliminary values are set. The significant increase in postage is for mailing the disclosure notice to all property owners.

Expenditure Summary

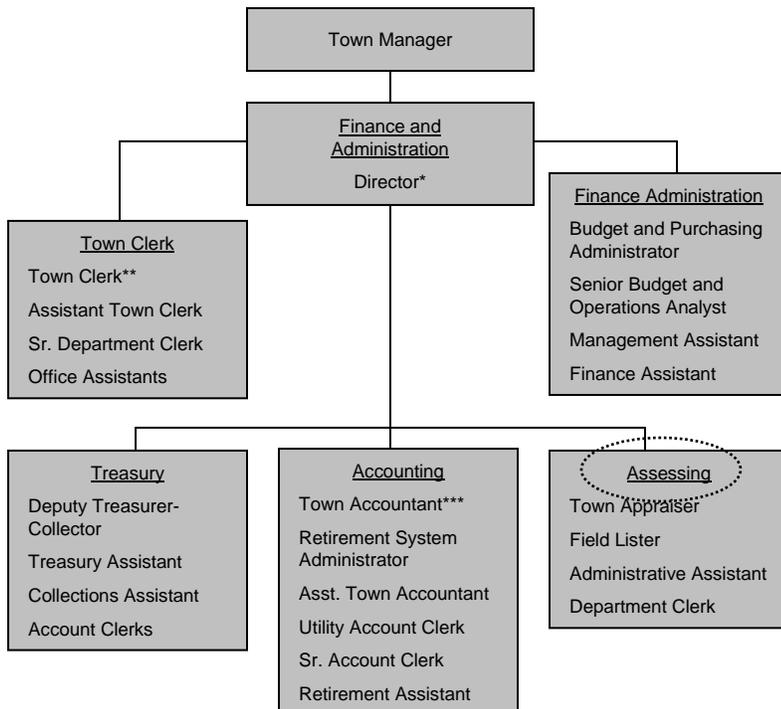
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 371,512	\$ 379,985	\$ 361,867	\$ 370,852
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 371,512	\$ 379,985	\$ 361,867	\$ 370,852

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.



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Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 210,120	\$ 231,160	\$ 238,337	\$ 239,697	\$ 239,697
Purchased Services	152,243	136,655	111,935	121,915	119,415
Supplies	2,543	4,381	2,825	2,925	2,925
Other Charges	6,281	7,009	8,770	8,815	8,815
Capital Outlay	326	780	-	-	-
Totals	<u>\$ 371,512</u>	<u>\$ 379,985</u>	<u>\$ 361,867</u>	<u>\$ 373,352</u>	<u>\$ 370,852</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 361,867	100.00%	\$ 370,852	100.00%	2.48%
Totals	<u>\$ 361,867</u>	100.00%	<u>\$ 370,852</u>	100.00%	2.48%

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

FINANCE & ADMINISTRATION: Assessors

Item 8D

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Appraiser	1.00	\$ 83,640	1.00	\$ 85,000
	Field Lister	1.00	51,636	1.00	51,636
	Senior Administrative Assistant	1.00	51,620	1.00	51,620
	Department Clerk	1.00	40,341	1.00	40,341
	Sub Total	<u>4.00 FTEs</u>	\$ 227,237	<u>4.00 FTEs</u>	\$ 228,597
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>	\$ 238,337	<u>4.14 FTEs</u>	\$ 239,697

Program Implementation

- The Assessors Division is staffed by a Town Assessor, a Field Lister, a Senior Administrative Assistant, and a Department Clerk.
- Correct property values are dependent on accurate data. State statute requires that all property must be inspected no less frequently than every nine years. 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.
- FY09, FY10 and FY11 are Interim Year Adjustment years requiring a full sales analysis and adjustments to values, the same as in a revaluation year. However, there are fewer requirements to obtain the DOR's approval to set the tax rate. Concord continued to focus on the land pricing structure that will be more acceptable to the DOR for the FY12 Certification year examination. The excess land rate was reduced and the individual adjustments on properties where there was no definitive documentation for those adjustments were removed, resulting in a more consistent land valuation methodology.
- Purchased Services include field inspections, data collection, appraisals and consulting services (\$102,500), computer and equipment maintenance (\$9,415), telephone (\$1,700), postage (\$5,000), printing (\$300), and advertising (\$500).
- The Supplies expense category includes \$2,800 for office supplies and \$125 for printed forms.
- 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.

Assessor's Programs

Program 1 – Assessor's Operations:

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

Performance Measure 1: Real and Personal Property

Property Inspections	FY06	FY07	FY08	FY09	FY10
Total # Visits	920	1,488	1,366	3,816	1,406
Full Measure and List	180	670	678	2,380	1,105
		FY07 included the condominium full measure and list	Additionally 738 Personal Property Accounts were updated at the beginning of FY09		

Fiscal Year	# of Taxable Parcels & Accounts	Abatement Applications			Appellate Tax Board Cases		Value Reduction	Tax Reduction
		# Filed	% Parcels	# Granted	# Filed	# Pending		
FY05*	6,502	426	6.5	214	33	8**	33,604,494	329,324
FY06	6,480	127	2.0	70	22	6**	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	6**	17,628,736	188,980
FY09	6,566	138	2.1	65	17	7***	11,359,798	135,182
FY10	6,588	144	2.2	79	20	20***	10,381,749	135,897

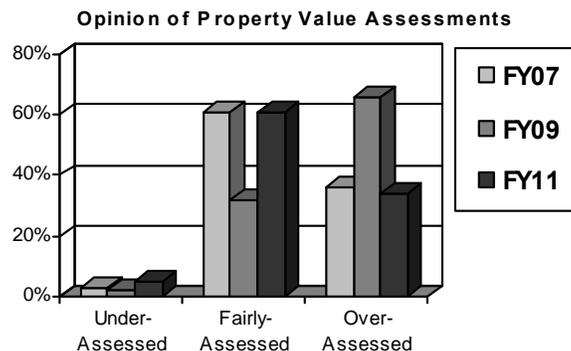
* Revaluation year.

** FY04 – FY08 ATB cases represent communication company cases being appealed state-wide.

*** FY09 includes 3 and FY10 includes 2 communication company cases.

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%



*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 1.2% increase in operating cost from that of the FY11 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 (1.5% of Town Clerk's budget) reflects these activities.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 189,766	\$ 194,048	\$ 200,053	\$ 202,458
Other Funds	\$ -	\$ -	\$ 3,000	\$ 3,000
Total Expenditures	\$ 189,766	\$ 194,048	\$ 203,053	\$ 205,458

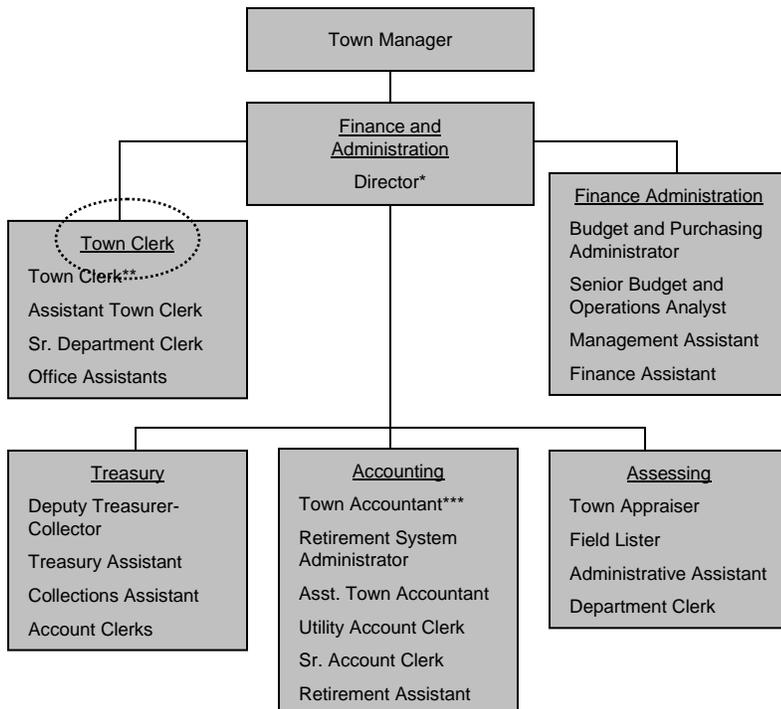
Description:

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



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Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 171,697	\$ 185,618	\$ 195,805	\$ 197,485	\$ 197,485
Purchased Services	2,677	1,570	1,500	1,350	1,350
Supplies	2,829	4,053	2,775	3,550	3,550
Other Charges	2,481	2,748	2,973	3,073	3,073
Capital Outlay	10,083	59	-	-	-
Totals	<u>\$ 189,766</u>	<u>\$ 194,048</u>	<u>\$ 203,053</u>	<u>\$ 205,458</u>	<u>\$ 205,458</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 200,053	98.52%	\$ 202,458	98.54%	1.20%
Cemetery Fund	3,000	1.48%	3,000	1.46%	N/A
Totals	<u>\$ 203,053</u>	100.00%	<u>\$ 205,458</u>	100.00%	1.18%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Clerk	1.00	\$ 87,698	1.00	\$ 87,698
	Assistant Town Clerk	1.00	51,344	1.00	51,344
	Senior Department Clerk	1.00	41,426	1.00	41,426
	Sub Total	<u>3.00 FTEs</u>	\$ 180,468	<u>3.00 FTEs</u>	\$ 180,468
5157	Office Assistant	624 hrs.	\$ 9,859	907 hrs.	\$ 14,429
5120	Professional Project Specialist	180 hrs.	3,812	0 hrs.	-
5130	Overtime (special elections)	48 hrs.	1,666	75 hrs.	2,588
	Total	<u>3.39 FTEs</u>	<u>\$ 195,805</u>	<u>3.43 FTEs</u>	<u>\$ 197,485</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	2007	2008	2009	2010
Births Registered (Concord residents)	1,178 (87)	1,186 (98)	1,191 (115)	1,183 (100)
Deaths Registered (Concord residents)	349 (133)	399 (147)	374 (123)	384 (157)
Marriages Registered (Concord residents)	87 (21)	58 (22)	76 (29)	84 (32)
Marriage Intentions Filed	88	59	82	83
Certified Copies of Vital Records Issued	6,945	6,643	6,188	6,423
Fishing & Hunting Licenses Issued	252	263	244	246
Dog Licenses Issued	1,795	1,865	1,893	1,905
Burial Permits Issued	333	378	354	360
Business Certificates Recorded	135	123	147	149
Cemetery Deeds Prepared & Recorded	71	35	40	56
Public Meetings Posted	1,024	922	925	1,029
Raffle Permits Issued	10	16	17	12
Passport Applications Processed	362	179	185	191
Affidavits & Corrections Prepared & Recorded	35	49	63	40
Net Receipts to General Fund	\$126,142	\$111,445	\$117,007	\$122,965

Mission Statement:

The purpose of this funding is to operate, maintain, and upgrade the Town's information systems so that they continue to meet current needs and the latest technology standards.

Budget Highlights:

- This budget represents a 5.9% increase in operating cost over that of the FY11 budget.
- The Technology Fund is increasing by \$13,000, to \$141,000.
- This fund ensures the continuous updating of desktop technology and of the Town's internal network.
- At the time of this writing, the Town is conducting a comprehensive review of its Information Systems (IS) operations and technologies. This review should be completed by June 30, 2011. Accordingly, the actual FY12 IS organizational structure and technological investment may differ from the information presented here.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 307,912	\$ 348,352	\$ 358,275	\$ 386,338
Other Funds	\$ 22,937	\$ 28,739	\$ 32,552	\$ 32,878
Total Expenditures	\$ 330,848	\$ 377,091	\$ 390,827	\$ 419,216

Description:

The account is divided into three activities:

Financial Systems Operations: Includes the cost of basic 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 Systems Operations: Includes a 75% General Fund share of the staffing costs to manage and develop the Town's information systems (25% of staffing cost is charged to the Enterprise Funds directly); the General Fund's share of internet access expenses for all Town staff; and ongoing consulting and staff training. This activity also includes funding for Town-wide hardware and software acquisition needs (\$141,000) in accordance with the capital outlay component of the FY2012 - 2016 proposed Capital Improvement Program. 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 Technology Director and the review of 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 FY12

Expense Category	Cost	Detail
Financial Systems Operations	\$82,530	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.
Information Systems Operations	\$182,686	Includes staffing costs, internet access, consulting, and training.
Technology Fund	\$141,000	Includes the costs associated with hardware and software upgrades and replacements.

FINANCE & ADMINISTRATION: Information Systems

Item 9

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 93,343	\$ 114,421	\$ 130,198	\$ 131,501	\$ 131,501
Purchased Services	95,462	134,826	120,029	134,115	134,115
Supplies	9,066	7,829	10,500	10,500	10,500
Other Charges	-	15	2,100	2,100	2,100
Capital Outlay	132,978	120,000	128,000	200,000	141,000
Totals	\$ 330,848	\$ 377,091	\$ 390,827	\$ 478,216	\$ 419,216

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 358,275	91.67%	\$ 386,338	92.16%	7.83%
Light Fund	26,040	6.66%	26,301	6.27%	1.00%
Water Fund	5,209	1.33%	5,261	1.25%	1.00%
Sewer Fund	1,303	0.33%	1,316	0.31%	1.00%
Totals	\$ 390,827	100.00%	\$ 419,216	100.00%	7.26%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
C-1	Town-Wide Technology Fund	128,000	141,000	160,000	160,000	175,000	190,000
C-2	Voice-Over Internet	-	-	-	75,000	-	-
	Totals	\$ 128,000	\$ 141,000	\$ 160,000	\$ 235,000	\$ 175,000	\$ 190,000

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Technology Director	1.00	\$ 80,869	1.00	\$ 73,354
	Information Systems Assistant	1.00	49,329	1.00	58,147
	Total	2.00 FTEs	\$ 130,198	2.00 FTEs	\$ 131,501

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 0.4% decrease in operating cost from that of the FY11 budget.
- 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.
- With the renovation of the new Assessors' space, the Town is able to discontinue the use of nearby rental space which was costing about \$50,000 per year, with a net annual savings estimated at approximately \$30,000 to \$35,000.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 91,988	\$ 94,301	\$ 103,171	\$ 102,835
Other Funds	\$ 14,804	\$ 14,934	\$ 23,299	\$ 23,214
Total Expenditures	\$ 106,792	\$ 109,235	\$ 126,470	\$ 126,049

Description:

This budget covers operating expenses of the Town House, located at 22 Monument Square and the new 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 Town boards and committees throughout the day and evening. A new 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, with the Town Clerk's office maintaining evening hours at the Town House until 6:00 p.m. on Thursdays, September – June.

The Town House was constructed in 1851, and, now in its 159th year, requires significant ongoing interior and exterior maintenance and repairs.

Utility Performance Information

Utility	Cost				Efficiency	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 13,735	\$ 14,503	\$ 18,322	\$ 18,395	0.977	6.332
Natural Gas	10,925	10,663	9,441	8,938	0.719	0.406
Water	993	765	946	913	0.052	0.016
Sewer	1,856	1,480	1,813	1,785	0.100	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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 41,316	\$ 43,022	\$ 48,719	\$ 48,719	\$ 48,719
Purchased Services	38,799	34,096	40,851	40,430	40,430
Supplies	12,467	7,054	12,100	12,100	12,100
24 Court Lane Facility	-	113	14,800	14,800	14,800
Capital Outlay	14,210	24,950	10,000	15,000	10,000
Totals	\$ 106,792	\$ 109,235	\$ 126,470	\$ 131,049	\$ 126,049

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 103,171	81.58%	\$ 102,835	81.58%	-0.33%
Light Fund	5,824	4.61%	5,803	4.60%	-0.36%
Water Fund	6,990	5.53%	6,964	5.52%	-0.37%
Sewer Fund	3,495	2.76%	3,482	2.76%	-0.37%
Solid Waste Disposal Fund	1,166	0.92%	1,162	0.92%	-0.34%
Retirement	5,824	4.61%	5,803	4.60%	N/A
Totals	\$ 126,470	100.00%	\$ 126,049	100.00%	-0.33%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 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					
Code	Position Title	FY11 Budgeted		FY12 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 40,487	1.00	\$ 40,487
	Sub Total	<u>1.00 FTEs</u>	40,487	<u>1.00 FTEs</u>	40,487
	Overtime	283 hrs.	8,232	283 hrs.	8,232
	Total	<u>1.00 FTEs</u>	\$ 48,719	<u>1.00 FTEs</u>	\$ 48,719

Mission Statement:

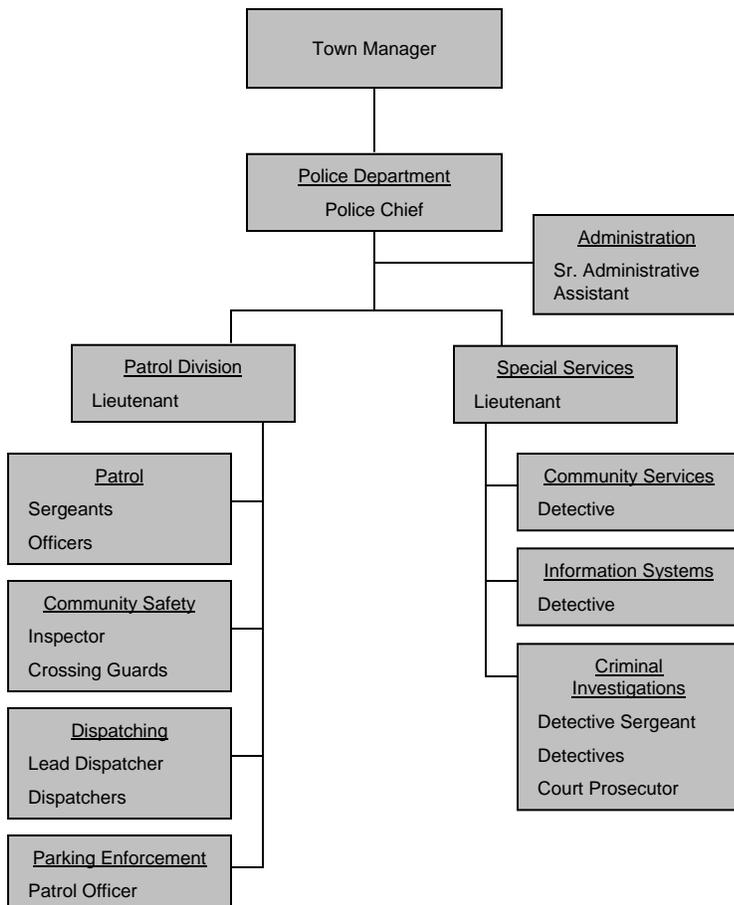
The mission of the Concord Police Department is to affirmatively promote, preserve, and deliver the highest level of public safety services to all members of our community. This is accomplished through ethical decision making based upon integrity, morality and respect for the dignity and diversity of all.

Budget Highlights:

- This budget represents a 1.9% increase in operating cost over that of the FY11 budget.
- The FY12 budget reflects the addition of a Lieutenant's Position, one which was eliminated in FY11 due to budget reductions.
- The FY12 capital expenditures total \$145,500 and include the replacement of three (3) police vehicles (\$87,000), bulletproof vests for officers (\$31,500), upgrade and maintenance of public safety equipment (\$15,000), replacement/upgrade of automated external defibrillators (\$9,000), and the re-banding of the Department's radio system (\$3,000).

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 3,644,407	\$ 3,738,050	\$ 3,772,614	\$ 3,825,111
Other Funds	\$ 70,757	\$ 72,683	\$ 76,447	\$ 76,447
Total Expenditures	\$ 3,715,164	\$ 3,810,733	\$ 3,849,061	\$ 3,901,558



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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,402,163	\$ 3,483,960	\$ 3,557,117	\$ 3,629,113	\$ 3,625,610
Purchased Services	37,295	54,888	34,989	34,889	34,889
Supplies	90,447	77,517	85,900	85,850	85,850
Other Charges	15,411	21,264	9,555	9,709	9,709
Capital Outlay	169,848	173,103	161,500	145,500	145,500
Totals	<u>\$ 3,715,164</u>	<u>\$ 3,810,733</u>	<u>\$ 3,849,061</u>	<u>\$ 3,905,061</u>	<u>\$ 3,901,558</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,772,614	98.01%	\$ 3,825,111	98.04%	1.39%
Parking Meter Fund	76,447	1.99%	76,447	1.96%	0.00%
Totals	<u>\$ 3,849,061</u>	100.00%	<u>\$ 3,901,558</u>	100.00%	1.36%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
D-1	Police Vehicles	114,000	87,000	114,000	81,000	81,000	81,000
D-2	P.S. Equipment	15,000	15,000	15,000	15,000	20,000	20,000
D-3	Cruiser Laptops	-	-	30,000	-	-	-
D-4	Vests	-	31,500	-	-	-	-
D-5	Live Scan	25,000	-	-	-	-	-
D-8	AED Replacement	-	9,000	-	-	-	-
D-9	Computers	7,500	-	-	-	-	-
D-10	Radio Rebanding	-	3,000	-	-	-	-
	Totals	<u>\$ 161,500</u>	<u>\$ 145,500</u>	<u>\$ 159,000</u>	<u>\$ 96,000</u>	<u>\$ 101,000</u>	<u>\$ 101,000</u>

PUBLIC SAFETY: Police Department

Item 11

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Police Chief	1.00	\$ 126,060	1.00	\$ 126,060
	Lieutenant	1.00	102,279	2.00	204,594
	Sergeant	6.00	526,549	6.00	526,549
	Inspection/Detective	7.00	553,483	7.00	553,483
	Patrol Officer	19.00	1,248,643	19.00	1,248,643
	Uniformed Sub Total	34.00 FTEs	\$ 2,557,014	35.00 FTEs	\$ 2,659,329
	Senior Administrative Assistant	1.00	57,838	1.00	57,838
	Lead Dispatch	1.00	57,794	1.00	57,794
	P.S. Dispatch	7.00	358,403	7.00	358,703
5114	Crossing Guards	1.30	54,480	1.30	54,480
	Regular Compensation Sub Total	10.30 FTEs	\$ 528,515	10.30 FTEs	\$ 528,815
5130	Overtime - Uniformed	5023 hrs.	261,358	5073 hrs.	265,207
	Overtime - Dispatchers	1155 hrs.	43,168	1319 hrs.	49,332
	Traffic/Alcohol/Tobacco Compliance	482 hrs.	24,985	482 hrs.	24,985
	Overtime Sub Total	0.00 FTEs	\$ 329,511	0.00 FTEs	\$ 339,524
5143	Holiday Pay - Uniformed	768 hrs.	26,641	768 hrs.	26,767
	Holiday Pay - Dispatchers	384 hrs.	9,569	384 hrs.	9,575
5194	Uniform Allowance	N/A	23,800	N/A	24,500
5197	Cleaning Allowance	N/A	36,200	N/A	37,100
N/A	Personnel Contingency	N/A	45,867	N/A	-
	Total	<u>44.30 FTEs</u>	<u>\$ 3,557,117</u>	<u>45.30 FTEs</u>	<u>\$ 3,625,610</u>

Program Implementation

The FY12 Police Department recommended budget provides funding for a staffing level of 35 uniformed officers, which is an increase from FY11 of one uniformed officer position. The proposed staffing configuration calls for the addition of a Lieutenant’s position, one that was eliminated due to budget reductions in FY11. The Parking Meter Fund (PMF) continues to support one full-time police officer, and administrative support for parking activities.

The Capital Outlay Plan allocates \$145,500 for the Department, which includes the replacement of three (3) police vehicles (\$87,000), bulletproof vests for officers (\$31,500), upgrade and maintenance of public safety equipment (\$15,000), the replacement and upgrade of automated external defibrillators (\$9,000), and the re-banding of the Department’s emergency radio system (\$3,000).

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

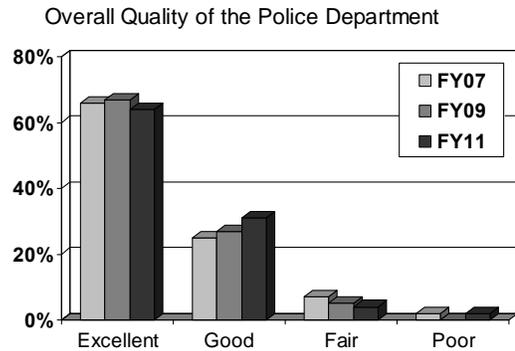
Public Safety Programs

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:

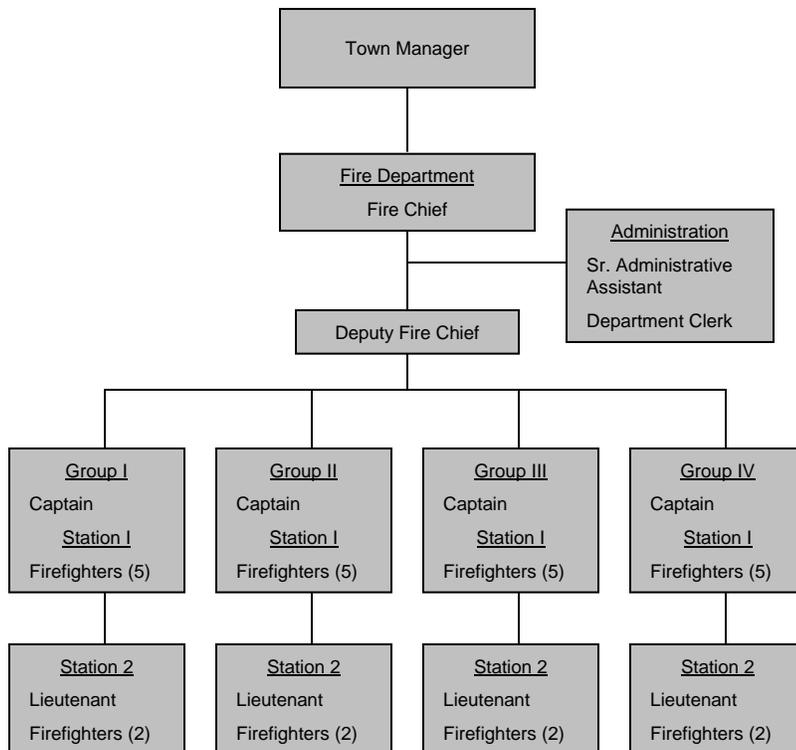
The mission of the Fire Department is to provide rapid and effective fire, rescue, and emergency medical services to the community, and strive to make Concord a safer place for all to live, work, and visit.

Budget Highlights:

- This budget represents a 0.3% increase in operating cost over that of the FY11 budget.
- In the FY11 budget, there was a 14% (1,728 hour) reduction in the overtime budget due to budget constraints. The FY12 overtime budget is a slight increase (0.7%) over that of FY11.
- The cost of purchased services in FY12 is level funded.
- The cost of supplies in FY12 is budgeted to decrease by 3.5%.
- Capital outlay, totaling \$76,000, will support pumper repairs (\$35,000), vehicle radio upgrades (\$5,000), turnout gear washer/dryer purchase (\$8,000), automatic defibrillator upgrades (\$8,000) and miscellaneous firefighting equipment replacement (\$20,000).

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 3,256,950	\$ 3,314,299	\$ 3,431,256	\$ 3,506,738
Other Funds	\$ 126,293	\$ 81,520	\$ 40,405	\$ 6,000
Total Expenditures	\$ 3,383,243	\$ 3,395,819	\$ 3,471,661	\$ 3,512,738



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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,067,452	\$ 3,085,554	\$ 3,230,263	\$ 3,549,122	\$ 3,243,448
Purchased Services	84,193	83,737	93,300	93,300	93,300
Supplies	66,801	66,191	88,058	84,950	84,950
Other Charges	7,804	9,819	15,040	15,040	15,040
Capital Outlay	156,993	150,519	45,000	131,000	76,000
Totals	\$ 3,383,243	\$ 3,395,819	\$ 3,471,661	\$ 3,873,412	\$ 3,512,738

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,431,256	98.84%	\$ 3,506,738	99.83%	2.20%
State Reimb. - HazMat	\$ 6,000	0.17%	\$ 6,000	0.17%	0.00%
Fed. Reimb. - SAFER	\$ 34,405	0.99%	-	0.00%	-100.00%
Totals	\$ 3,471,661	100.00%	\$ 3,512,738	100.00%	1.18%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
F-1	Misc. Equip.	20,000	20,000	20,000	20,000	20,000	20,000
F-2	Car 6 (2002)	-	-	-	-	16,500	-
F-3	Car 2 (2007)	-	-	-	25,000	-	-
F-4	Car 3 ('97 Pickup)	25,000	-	-	-	-	-
F-6	Gear Wash/Dryer	-	8,000	-	-	-	-
F-7	Upgrade AEDs	-	8,000	-	-	-	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	\$ 45,000	\$ 76,000	\$ 20,000	\$ 45,000	\$ 36,500	\$ 54,000

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Fire Chief	1.00	\$ 107,700	1.00	\$ 107,700
	Deputy Chief	1.00	88,660	1.00	88,660
	Captain	4.00	322,976	4.00	323,051
	Lieutenant	4.00	295,459	4.00	295,459
	Firefighter	28.00	1,724,195	28.00	1,730,862
	Uniformed Sub Total	<u>38.00 FTEs</u>	\$ 2,538,990	<u>38.00 FTEs</u>	\$ 2,545,732
	Senior Administrative Assistant	1.00	57,984	1.00	57,984
	Regular Compensation Sub Total	<u>1.00 FTEs</u>	\$ 57,984	<u>1.00 FTEs</u>	\$ 57,984
5120	Department Clerk	930 hrs.	10,435	1024 hrs.	11,490
	Call Firefighters	82 hrs.	1,025	82 hrs.	1,025
5143	Holiday Pay	4320 hrs.	134,634	4320 hrs.	135,022
	Sub Total	<u>0.48 FTEs</u>	\$ 146,094	<u>0.53 FTEs</u>	\$ 147,537
5130	Firefighter Overtime	10386 hrs.	485,528	10465 hrs.	490,528
	Non-Union Overtime	40 hrs.	1,667	40 hrs.	1,667
	Total	<u>39.48 FTEs</u>	\$ 3,230,263	<u>39.53 FTEs</u>	\$ 3,243,448

Program Implementation

In the proposed operating budget, 92% is for salary and related personnel expenses. The remaining 7% of the budget funds purchased services (level funded) and supplies (3.5% decrease from FY11).

The Capital Improvement Plan funds pump repairs (\$35,000), vehicle radio upgrades (\$5,000), turnout gear washer/dryer purchase (\$8,000), automatic defibrillator upgrades (\$8,000) and miscellaneous firefighting equipment replacement (\$20,000).

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 for Tots 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

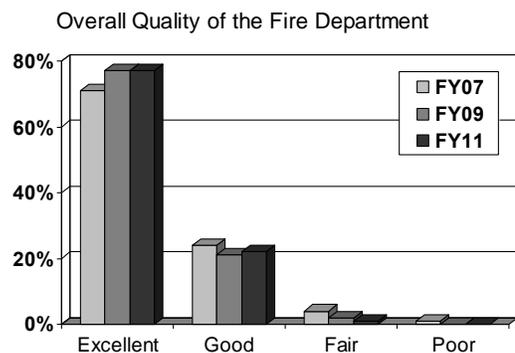
Program 1 – Fire Department Operations:

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

FY10 Background: In FY10, the Fire Department responded to 3,253 emergency calls. Fire and related responses comprised 43% of the total (1,403 in all, including 18 structure fires and 8 vehicle fires). Emergency medical responses were 42% (1,379) of the responses. Non-emergency service calls were 15% (471) of total.

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 four 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 FY10, department records indicate this was achieved 83% of the time. Average fire-related response time equaled 6.71 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 FY10, department records indicate this was achieved approximately 47% of the time. Average response time equaled 6.31 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 11.5% decrease in operating cost from that of the FY11 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 12.6% reduction in purchased services due to the anticipated fuel savings resulting from the new heating system.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 40,675	\$ 45,534	\$ 40,443	\$ 36,779
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 40,675	\$ 45,534	\$ 40,443	\$ 36,779

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 office 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	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 4,948	\$ 6,466	\$ 8,385	\$ 7,429	1.243	6.421
Natural Gas	12,837	7,380	11,528	8,700	1.418	1.892
Water	600	586	780	812	0.113	0.032
Sewer	1,304	1,296	1,752	1,840	0.249	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).

PUBLIC SAFETY: W. Concord Fire Station

Item 13

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ 875	\$ -	\$ -	\$ -
Purchased Services	23,925	19,380	29,093	25,429	25,429
Supplies	3,468	2,606	2,850	2,850	2,850
Other Charges	-	-	-	-	-
Capital Outlay	13,281	22,672	8,500	8,500	8,500
Totals	\$ 40,675	\$ 45,534	\$ 40,443	\$ 36,779	\$ 36,779

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 40,443	100.00%	\$ 36,779	100.00%	-9.06%
Totals	\$ 40,443	100.00%	\$ 36,779	100.00%	-9.06%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
H-1	Building Improvements	8,500	8,500	8,500	8,500	10,000	10,000
	Totals	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 10,000	\$ 10,000

Mission Statement:

The purpose of this funding is to provide for the costs of operating, maintaining, and renovating the Police/Fire Station.

Budget Highlights:

- This budget represents no significant change in operating cost from that of the FY11 budget.
- 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 253,656	\$ 215,495	\$ 200,466	\$ 200,444
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 253,656	\$ 215,495	\$ 200,466	\$ 200,444

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	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual	
					\$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 35,423	\$ 34,564	\$ 39,706	\$ 40,260	2.316	20.682
Natural Gas	24,509	18,404	21,750	21,750	1.233	0.971
Water	1,347	1,096	1,560	1,624	0.073	0.025
Sewer	2,766	2,265	3,504	3,680	0.152	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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 24,305	\$ 24,142	\$ 23,513	\$ 23,491	\$ 23,491
Purchased Services	157,727	152,974	160,853	161,353	161,353
Supplies	12,329	6,118	6,100	5,600	5,600
Other Charges	699	649	-	-	-
Capital Outlay	58,595	31,613	10,000	10,000	10,000
Totals	<u>\$ 253,656</u>	<u>\$ 215,495</u>	<u>\$ 200,466</u>	<u>\$ 200,444</u>	<u>\$ 200,444</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 200,466	100.00%	\$ 200,444	100.00%	-0.01%
Totals	<u>\$ 200,466</u>	100.00%	<u>\$ 200,444</u>	100.00%	-0.01%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
E-1	Building Improv.	10,000	10,000	10,000	10,000	10,000	10,000
E-2	Radio Renovation	-	-	30,000	-	-	-
E-3	Remote Radios	-	-	3,000	-	-	-
E-4	Exhaust System	-	-	40,000	-	-	-
	Totals	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 83,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	0.50	\$ 22,478	0.50	\$ 22,478
5130	Overtime	32 hrs.	\$ 1,035	32 hrs.	\$ 1,013
	Total	<u>0.50 FTEs</u>	<u>\$ 23,513</u>	<u>0.50 FTEs</u>	<u>\$ 23,491</u>

Mission Statement:

The mission of Emergency Management is to operate and maintain the emergency management system at the highest level of preparedness; to continue training staff and volunteers; and to continue developing the role of the Citizens Emergency Response Team (CERT), in order to maintain amateur radio, community emergency shelter, and Medical Reserve Corp capabilities.

Budget Highlights:

- This budget represents no change in operating cost from that of the FY11 budget.
- This level funded budget will provide for the Town’s continued emergency planning and response capability.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 15,494	\$ 12,810	\$ 12,810	\$ 12,810
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 15,494	\$ 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 has over 100 citizen volunteers 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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	3,324	319	6,360	6,360	6,360
Supplies	704	212	5,750	5,750	5,750
Other Charges	-	-	700	700	700
Capital Outlay	11,466	12,280	-	-	-
Totals	\$ 15,494	\$ 12,810	\$ 12,810	\$ 12,810	\$ 12,810

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 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	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 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 3.0% increase in operating cost over that of the FY11 budget.
- The only expenses in this budget item are the costs of advertising for the dog control service, and then the subsequent costs of hiring the contractor to provide the service.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 17,607	\$ 18,132	\$ 18,151	\$ 18,693
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 17,607	\$ 18,132	\$ 18,151	\$ 18,693

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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	17,607	18,132	18,151	18,693	18,693
Totals	<u>\$ 17,607</u>	<u>\$ 18,132</u>	<u>\$ 18,151</u>	<u>\$ 18,693</u>	<u>\$ 18,693</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 18,151	100.00%	\$ 18,693	100.00%	2.99%
Totals	<u>\$ 18,151</u>	100.00%	<u>\$ 18,693</u>	100.00%	2.99%

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:

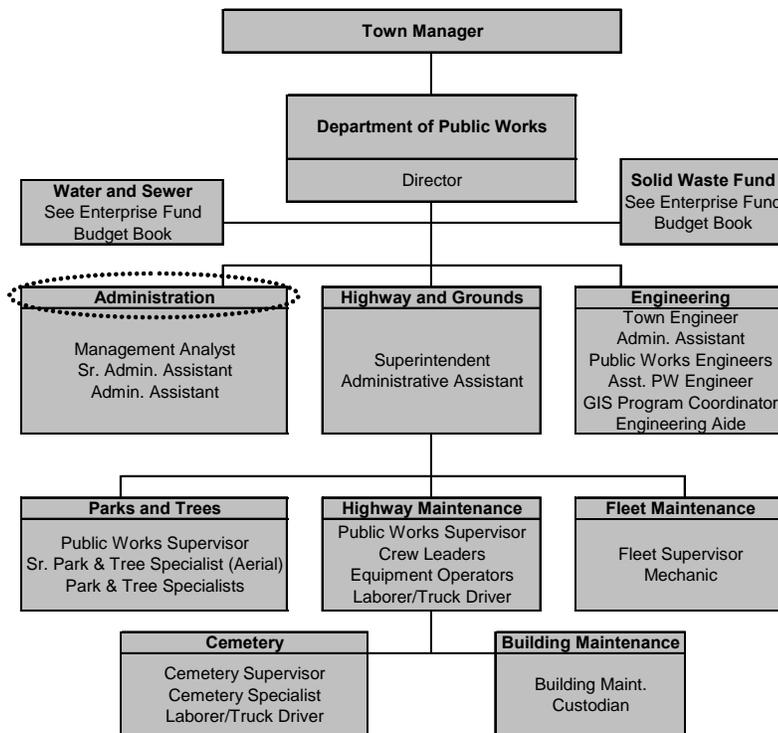
The mission of Public Works Administration is to lead and support Concord Public Works programs and divisions.

Budget Highlights:

- This budget represents no substantial change in operating cost over that of the FY11 budget.
- A modest increase of \$1,635 in estimated expenses has been offset by a corresponding decrease in budgeted overtime.
- Public Works Administration provides support to the Solid Waste Fund and the Water Sewer Funds.
- The Solid Waste Fund funds 50% of one Administrative Assistant position and 13.5% of all other expenditures.
- The Water Fund covers 25% of most of the Division expenses, while the Sewer Fund covers 10% of expenses.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 143,229	\$ 143,380	\$ 155,866	\$ 155,875
Other Funds	\$ 153,828	\$ 159,222	\$ 163,466	\$ 163,478
Total Expenditures	\$ 297,057	\$ 302,602	\$ 319,332	\$ 319,353



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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 269,095	\$ 279,896	\$ 292,502	\$ 290,888	\$ 290,888
Purchased Services	12,429	9,377	15,455	16,120	16,120
Supplies	6,636	4,917	6,095	7,245	7,245
Other Charges	3,387	2,988	5,280	5,100	5,100
Capital Outlay	5,510	5,424	-	-	-
Totals	<u>\$ 297,057</u>	<u>\$ 302,602</u>	<u>\$ 319,332</u>	<u>\$ 319,353</u>	<u>\$ 319,353</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 155,866	48.81%	\$ 155,875	48.81%	0.01%
Water Fund	74,190	23.23%	74,195	23.23%	0.01%
Sewer Fund	29,678	9.29%	29,680	9.29%	0.01%
Solid Waste Fund	59,598	18.66%	59,603	18.66%	0.01%
Totals	<u>\$ 319,332</u>	100.00%	<u>\$ 319,353</u>	100.00%	0.01%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	CPW Director	1.00	\$ 114,388	1.00	\$ 114,388
	Management Analyst	1.00	76,535	1.00	76,535
	Administrative Assistant	1.00	45,164	1.00	45,164
	Sr. Administrative Assistant	1.00	51,386	1.00	51,386
	Sub Total	<u>4.00 FTEs</u>	\$ 287,473	<u>4.00 FTEs</u>	\$ 287,473
5130	Overtime	100 hrs.	\$ 3,692	60 hrs.	\$ 2,215
5158	Cell Phone Allowance	N/A	\$ 1,337	N/A	\$ 1,200
	Total	<u>4.00 FTEs</u>	\$ <u>292,502</u>	<u>4.00 FTEs</u>	\$ <u>290,888</u>

Program Implementation	
<p>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.</p> <p>The program involves the management of more than \$3.5 million in tax-impact program appropriations, and the executive-level direction, supervision and support of CPW and its 55 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.</p> <p>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:</p> <ul style="list-style-type: none"> ▪ 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. 	

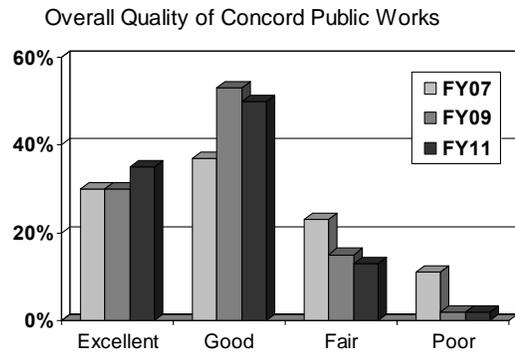
Public Work Programs

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:

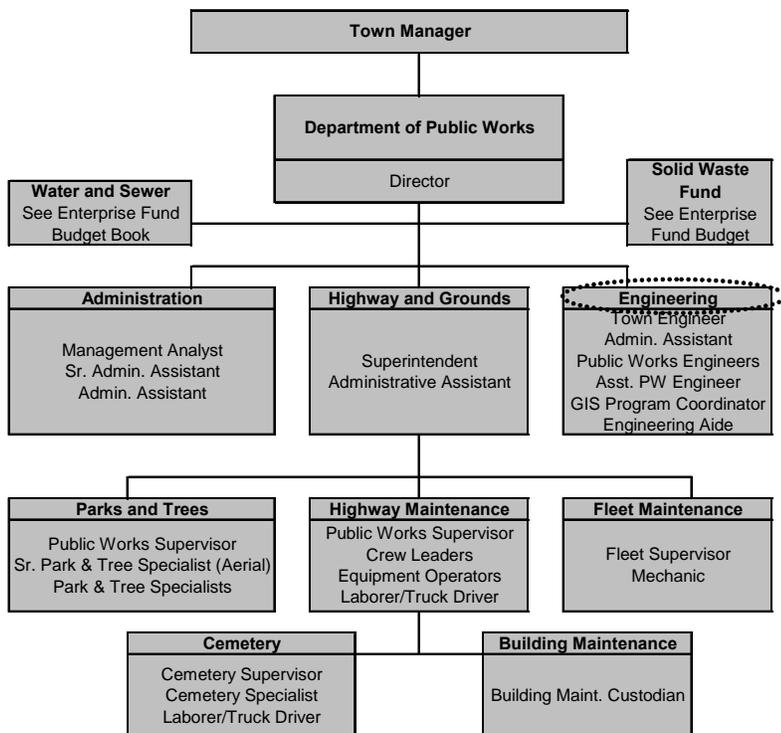
The mission of the Engineering Division is to provide comprehensive engineering and technical support and services to other Town Departments, Divisions and programs, as well as to the general public.

Budget Highlights:

- This budget represents a 4.7% increase in operating cost over that of the FY11 budget.
- The Engineering Aide, which in FY11 was funded as a part-time position, is proposed to be funded as a full-time position in this 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 \$22,000 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 \$10,000 for traffic signal replacement, \$70,000 for federal/state mandated Street Sign Replacement Program and \$20,000 for continued GIS application development.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 411,602	\$ 311,179	\$ 294,141	\$ 361,968
Other Funds	\$ 203,652	\$ 216,138	\$ 272,243	\$ 288,919
Total Expenditures	\$ 615,254	\$ 527,317	\$ 566,384	\$ 650,887



Description:

The Engineering Division is responsible for planning, engineering, design, permitting, and construction administration of much of the Town's infrastructure, including its roads, bridges, sidewalks, dams, culverts and drainage systems as well as designs and reviews of utility structures. The Division provides a wide range of technical assistance to other CPW divisions, and to other Town departments, residents, businesses, institutions, and contractors, as well as to state and federal agencies.

The Division maintains Town plans and records, and oversees the design, procurement, construction, and inspection of Town infrastructure improvements. The Town-wide Geographic Information System (GIS) is based in the Engineering Division.

PUBLIC WORKS: Engineering

Item 17B

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 331,389	\$ 365,033	\$ 368,642	\$ 393,100	\$ 393,100
Purchased Services	36,719	26,312	40,400	41,365	41,365
Supplies	10,719	9,084	16,330	15,530	15,530
Other Charges	1,603	2,070	7,495	9,375	9,375
Capital Outlay	116,000	20,000	20,000	90,000	80,000
GIS Operations	91,960	84,819	93,517	91,517	91,517
GIS Capital Outlay	26,864	20,000	20,000	20,000	20,000
Totals	\$ 615,254	\$ 527,317	\$ 566,384	\$ 660,887	\$ 650,887

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 294,141	51.93%	\$ 361,968	55.61%	23.06%
Light Fund	3,301	0.58%	3,301	0.51%	0.00%
Water Fund	62,752	11.08%	65,692	10.09%	4.69%
Sewer Fund	15,690	2.77%	16,426	2.52%	4.69%
Capital Projects	163,000	28.78%	175,000	26.89%	7.36%
Grant Funds	3,500	0.62%	3,500	0.54%	0.00%
Road Repair Fund	24,000	4.24%	25,000	3.84%	4.17%
Totals	\$ 566,384	100.00%	\$ 650,887	100.00%	14.92%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
I-2	GIS System	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 50,000	\$ 20,000
J-2	Traffic Control Devices	20,000	10,000	20,000	20,000	75,000	20,000
J-10	Sign Inventory	-	20,000	-	-	-	-
J-11	Sign Replacement	-	50,000	20,000	20,000	20,000	20,000
	Totals	\$ 40,000	\$ 100,000	\$ 60,000	\$ 60,000	\$ 145,000	\$ 60,000

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Engineer	1.00	\$ 85,170	1.00	\$ 85,170
	Public Works Engineer	2.00	142,563	2.00	142,563
	Asst. Public Works Engineer	1.00	68,684	1.00	68,684
	GIS Program Coordinator	1.00	66,017	1.00	66,017
	Engineering Aide	0.50	25,259	1.00	50,517
	Administrative Assistant	1.00	46,166	1.00	46,166
	Sub Total	<u>6.50 FTEs</u>	\$ 433,859	<u>7.00 FTEs</u>	\$ 459,117
5130	GIS Intern	200 hrs.	\$ 3,500	200 hrs.	\$ 3,500
5191	Tuition Reimbursement	N/A	800	N/A	-
	Total	<u>6.60 FTEs</u>	\$ 438,159	<u>7.10 FTEs</u>	\$ 462,617

Program Implementation
<p><u>Major projects anticipated for FY12 include:</u></p> <ul style="list-style-type: none"> •2011 Roads Program in-house design, bidding and construction management. •In-house design, bidding and construction management of FY12 drainage improvement projects including Grant Street drainage replacement. •Management of the design, bidding and reconstruction of the Monument Street stone wall at Hutchin’s Farm. •Bidding and construction management of the culvert replacement at Westford Road. •Development of the permitting plans and design/build RFP for the Cambridge Turnpike Reconstruction Project. •Development of Transportation Improvement Program (TIP) project need forms for Main Street – Phase III, Pail Factory Bridge, Fitchburg Turnpike and Lowell Road. •2010 Stormwater & Drainage Management Plan implementation, including in-house design and permitting for various drainage improvements in the Grant Street/Belknap Street/Elsinore Street area. •Annual reporting (Year 8) for the 2003 National Pollution Discharge Elimination System (NPDES) MS4 Permit including increased outfall screening, sampling and testing. •Development of the Notice of Intent for the new 2011 Merrimack Watershed NPDES MS4 permit. •Participation in and coordination with the Route 2 Concord Advisory Committee (CAC) and MassHighway concerning Crosby’s Corner and the Route 2 Rotary Project. •Development of a new GIS Strategic Plan to include development of future projects, required infrastructure upgrades and capital outlay requests. •Initial development of the hydraulic model based on the results of the planned Town-wide culvert inventory results and additional drainage data collection. •In-house design of the Pocket Park at Warner’s Pond and Commonwealth Avenue and the design of Junction Park at Commonwealth Avenue and Main Street.

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?

- Performed and managed design and construction phases of the 2010 Roads and Sidewalk Program including coordination with CMLP and CPW Water/Sewer projects.
- Conducted survey and design for the 2011 Roads and Sidewalk Programs including the development of required drainage upgrades and profile adjustments.
- Completed the construction of the intersection improvements at Thoreau Street and Sudbury Road.
- Coordinated construction activities for the "Footprints" Main Street (Route 62) project with MassHighway/ MassDOT project contractor. Provided support at weekly project update meetings to ensure that design conflicts are resolved and modifications reviewed by the Engineering Division prior to implementation.
- Completed design and permitting for the restoration of the Nashawtuc Bridge abutments damaged during the March 2010 flooding events.
- Implemented the 2010 Stormwater & Drainage Management Plan including in-house design and permitting of the culvert replacement on Farmer's Cliff Road and drainage extension on Whittemore Street.
- Completed annual reporting for Year 7 of the National Pollution Discharge Elimination System (NPDES) MS4 Permit. Highlights included the completion of initial outfall monitoring and testing of prioritized outfalls as well as development of GIS documentation system for catch basin cleaning activities.
- Continued technical review of the Crosby Corner project focusing on stormwater management. Developed and negotiated funding for downstream improvements for Cambridge Turnpike.
- Participated in and coordinated with the Route 2 Concord Advisory Committee (CAC) and Mass Highway concerning Crosby's Corner and the Route 2 Rotary Project.
- Provided in-house design and construction layout for the porous pavement parking facility for Tuttle Trail on Walden Street.
- Worked to improve the accuracy of the drainage layers on the GIS system. Contracted with a consulting firm to develop a Town-wide culvert inventory, condition assessment and GIS data layer. Improved drainage layer pipe connectivity and pipe material/size information using Town record plans, information on recently completed drainage improvement projects and new data collection.
- Worked to develop an RFP for a new GIS Strategic Plan to identify cutting edge GIS uses for all Town departments, ascertain possible improvements to GIS infrastructure/architecture and recommend a new list of GIS capital projects.

Mission Statement:

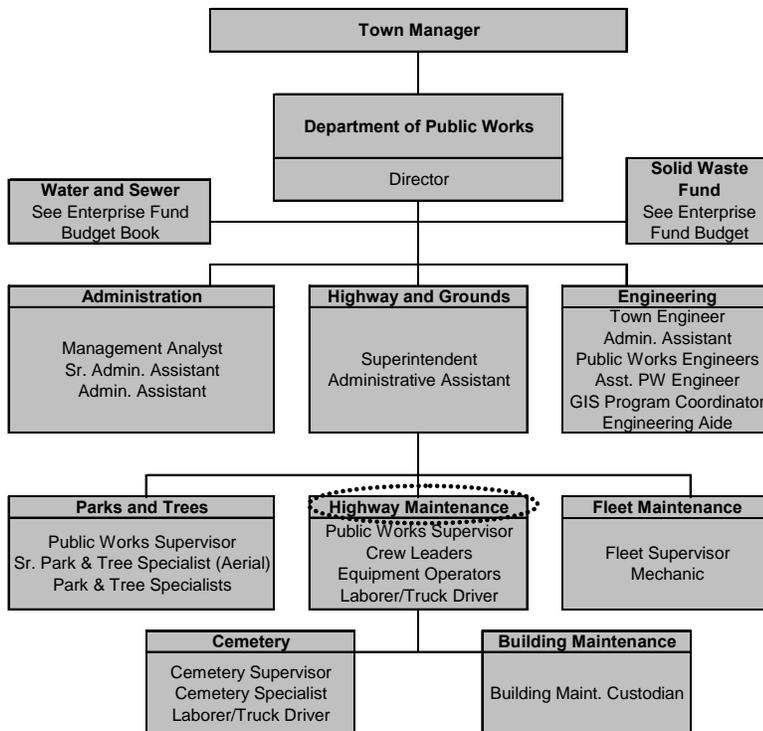
The mission of Highway Maintenance is to maintain and improve the Town’s public ways and storm water drainage system in order to protect the public way infrastructure and abutting environmental resources in an efficient, effective, and responsive manner.

Budget Highlights:

- This budget represents a 0.1% decrease in operating cost from that of the FY11 budget.
- Increases in cost of supplies, particularly with bituminous concrete, have been offset by a substantial \$18,200 reduction in catch-basin cleaning services. In the future, catch-basin cleaning will be handled in-house using purchased capital equipment.
- Budget support is provided by the Water & Sewer Funds for fleet maintenance and trenching activities (\$20,029) 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, a \$12,000 allowance for mandated radio-rebanding, and \$5,000 for small equipment.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 1,079,367	\$ 1,129,431	\$ 1,097,867	\$ 1,116,388
Other Funds	\$ 27,240	\$ 25,241	\$ 32,558	\$ 25,029
Total Expenditures	\$ 1,106,607	\$ 1,154,672	\$ 1,130,425	\$ 1,141,417



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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 757,437	\$ 812,623	\$ 797,893	\$ 805,877	\$ 798,197
Purchased Services	100,219	107,254	110,852	91,645	91,645
Supplies	218,930	216,815	201,480	219,275	219,275
Other Charges	5,329	3,808	5,200	5,300	5,300
Capital Outlay	24,692	14,173	15,000	39,500	27,000
Totals	<u>\$ 1,106,607</u>	<u>\$ 1,154,672</u>	<u>\$ 1,130,425</u>	<u>\$ 1,161,597</u>	<u>\$ 1,141,417</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 1,097,867	97.12%	\$ 1,116,388	97.81%	1.69%
Water Fund	15,995	1.41%	16,003	1.40%	0.05%
Sewer Fund	4,024	0.36%	4,026	0.35%	0.05%
Cemetery	7,539		-		
Solid Waste Fund	5,000	0.44%	5,000	0.44%	0.00%
Totals	<u>\$ 1,130,425</u>	100.00%	<u>\$ 1,141,417</u>	100.00%	0.97%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 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
I-3	Radio Rebanding	-	12,000	-	-	-	-
	Totals	<u>\$ 15,000</u>	<u>\$ 27,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>

PUBLIC WORKS: Highway Maintenance

Item 17C

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Highway & Grounds Superintendent	1.00	\$ 80,313	1.00	\$ 80,313
	Administrative Assistant	1.00	52,075	1.00	52,075
	Public Works Supervisor	1.00	73,519	1.00	73,519
	Fleet Supervisor	1.00	64,099	1.00	64,165
	Crew Leader	2.00	118,348	2.00	118,348
	Mechanic	1.00	53,787	1.00	53,787
	Equipment Operator	6.00	291,758	6.00	291,758
	Laborer/Truck Driver	1.00	39,623	1.00	39,672
	Sub Total	<u>14.00 FTEs</u>	\$ 773,522	<u>14.00 FTEs</u>	\$ 773,637
	Less: Snow Reimbursement	-2500 hrs.	\$ (63,961)	-2500 hrs.	\$ (63,980)
	Sub Total	<u>12.80 FTEs</u>	\$ 709,561	<u>12.80 FTEs</u>	\$ 709,657
5130	Overtime - Highway Staff	1600 hrs.	\$ 61,207	1600 hrs.	\$ 61,420
	Overtime - Compost Site	300 hrs.	11,630	300 hrs.	11,520
5131	Overtime - Police	394 hrs.	15,495	400 hrs.	15,600
	Total	<u>12.80 FTEs</u>	<u>\$ 797,893</u>	<u>12.80 FTEs</u>	<u>\$ 798,197</u>

Program Implementation

- Under the direction of the Highway & Grounds Superintendent, highway crews and contractors maintain approximately 107 miles of Town roads and 56 miles of Town sidewalks as well as the Town's stormwater system consisting of approximately 3,700 catch basins, 200 culverts, 315 outfalls, 1,700 drainage manholes, 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, the amount requested for crack sealing has remained stable. Budgeted costs for fuel continue to be flat, but future costs remain uncertain.
- This Highway Maintenance Program also funds the maintenance of Concord's stormwater system to protect the public way infrastructure and the environment. Associated tasks include street sweeping, catch-basin and drain-line cleaning, and minor culvert and outfall repair/cleaning. The acquisition of catch-basin cleaning equipment will allow internal staff to accomplish all catch-basin cleaning tasks previously provided by an outside contractor. The budget for this task has been reduced from \$28,200 to \$10,000, which should be adequate to cover the cost of material disposal.
- The budget includes \$79,600 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.

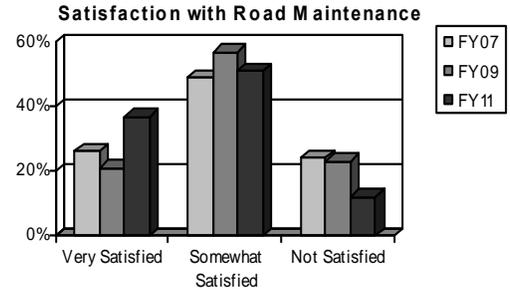
Public Work Programs

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 2010
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:

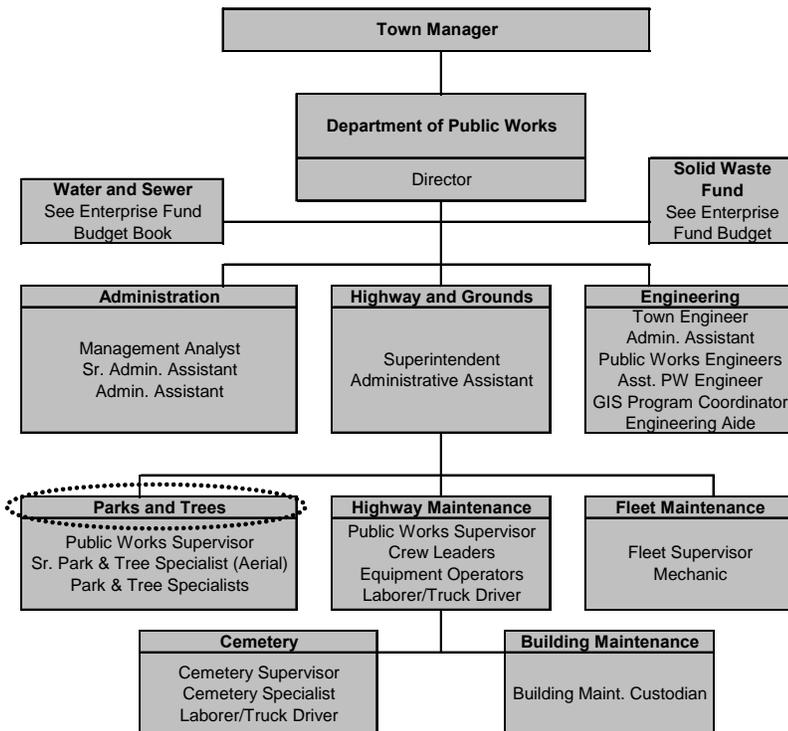
The mission of Parks and Trees is to preserve and enhance Concord's active and passive recreation areas, including its parks, park trees, athletic fields, municipal grounds, and Concord's streetscape of public shade trees and traffic islands.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 525,116	\$ 546,169	\$ 547,217	\$ 583,688
Other Funds	\$ 33,000	\$ 42,702	\$ 90,610	\$ 94,925
Total Expenditures	\$ 558,116	\$ 588,871	\$ 637,827	\$ 678,613

Budget Highlights:

- This budget represents a 1.7% increase in operating cost over that of the FY11 budget.
- The FY12 budget increases the number of summer crew positions from 2 to 4 while decreasing the hours for seasonal help from 2280 to 1648 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.



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 near CCHS as well as recently rebuilt JV field at this location.

In addition, Parks & Trees:

- Maintains passive recreation areas and 5 traffic islands (16 islands are maintained by volunteers);
- 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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 391,800	\$ 424,009	\$ 481,223	\$ 484,783	\$ 484,783
Purchased Services	23,265	17,407	26,485	20,140	20,140
Supplies	86,361	85,650	110,609	123,780	123,780
Other Charges	2,330	1,856	4,510	4,410	4,410
Capital Outlay	54,359	59,950	15,000	62,500	45,500
Totals	\$ 558,116	\$ 588,871	\$ 637,827	\$ 695,613	\$ 678,613

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 547,217	85.79%	\$ 583,688	86.01%	6.66%
Light Fund	5,310	0.83%	7,225	1.06%	36.06%
Recreation Fund	15,000	2.35%	15,000	2.21%	0.00%
School Department	15,000	2.35%	15,000	2.21%	0.00%
C&C Youth Baseball	5,300	0.83%	7,700	1.13%	N/A
Friends of Concord Fields - (Gift)	50,000	7.84%	50,000	7.37%	0.00%
Totals	\$ 637,827	100.00%	\$ 678,613	100.00%	6.39%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
K-1	Public Shade Trees	10,000	20,000	20,000	20,000	20,000	20,000
K-2	Turf Improvement	-	20,000	-	-	-	-
K-3	Small Equipment	5,000	5,500	5,000	5,000	5,000	5,000
	Totals	\$ 15,000	\$ 45,500	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Public Works Supervisor	1.00	\$ 73,999	1.00	\$ 73,999
	Senior Park and Tree Specialist	1.00	\$ 53,787	1.00	\$ 53,787
	Park and Tree Specialist (Aerial)	1.00	\$ 52,618	1.00	\$ 52,618
	Park and Tree Specialist	5.00	\$ 241,395	5.00	\$ 241,395
	Sub Total	<u>8.00 FTEs</u>	\$ 421,799	<u>8.00 FTEs</u>	\$ 421,799
	Less: Snow Reimbursement	-700 hrs.	\$ (17,677)	-700 hrs.	\$ (17,676)
	Sub Total	<u>7.66 FTEs</u>	\$ 404,122	<u>7.66 FTEs</u>	\$ 404,123
5120	Temporary (Summer Crew)	960 hrs.	10,560	1920 hrs.	19,200
	Temporary (Seasonal Help)	2280 hrs.	33,060	1648 hrs.	24,700
	Temporary (Ripley)	482 hrs.	5,300	308 hrs.	7,700
	Overtime	600 hrs.	22,728	600 hrs.	22,730
	Overtime (Playing Fields)	50 hrs.	1,734	70 hrs.	2,500
5131	Police Overtime	90 hrs.	3,719	90 hrs.	3,830
	Sub Total	<u>1.78 FTEs</u>	\$ 77,101	<u>1.86 FTEs</u>	\$ 80,660
	Total	<u>9.45 FTEs</u>	\$ 481,223	<u>9.52 FTEs</u>	\$ 484,783

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; and supporting civic activities, including Patriot’s Day, Picnic in the Park, and the West Concord Family Festival. 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 for 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 FY12 budget also includes two long-term seasonal employees and four (formerly two) summer employees to support maintenance of the ball fields and public spaces in 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.
- Stabilization of prices for fuel, fertilizer and other groundskeeping supplies has helped to keep the budget in check for FY12, but continued volatility may be expected in the price of these items.
- The FY12 Parks and Trees Capital Outlay budget includes \$20,000 for the replacement of public shade trees, \$20,000 for turf improvements and park rehabilitation, and \$5,500 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 FY10

Specific major objectives accomplished for 2010 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 Emerson Park.
- Continuing to maintain and operate six irrigation systems
- Inspecting and maintaining playground equipment, 10 tennis courts, and four basketball courts.
- Planting over 55 public shade trees and park trees.
- Removing more than 150 public shade trees/park trees and pruning more than 30.
- Providing for the daily maintenance of the multi-use fields.

Performance Measure 2: Response time for selected activities

	Industry Standards*	Concord 2010
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:

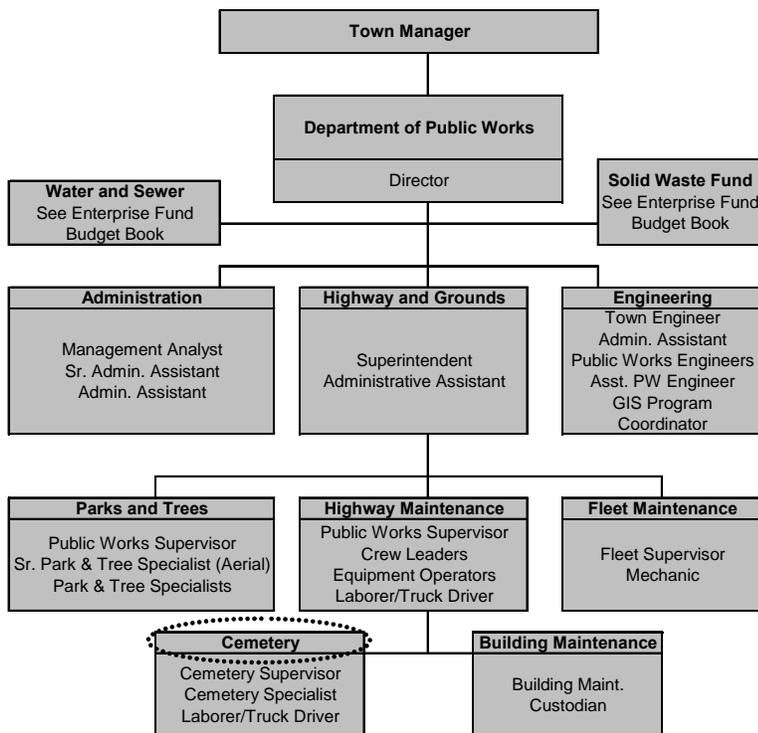
The mission of the Cemetery Division is to operate, maintain, and preserve Concord's four cemeteries and the Melvin Memorial in a respectful and cost-effective manner.

Budget Highlights:

- This budget represents a 10.5% increase in operating cost over that of the FY11 budget.
- This increase is necessary because of the planned/budgeted filling of the full-time cemetery specialist position, which is currently vacant and funded as a part-time position.
- The General Fund covers 35% of total operating cost, while the Cemetery Fund covers the remaining 65% along with 100% of capital costs.
- Capital Outlay, funded entirely by the Cemetery Fund, consists of \$10,000 for the continuing grave marker preservation project and \$30,000 for Cemetery master plan improvements.
- The office of the Cemetery Division has been relocated to the Knoll at Sleepy Hollow Cemetery.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 57,940	\$ 55,404	\$ 60,280	\$ 68,089
Other Funds	\$ 159,556	\$ 165,211	\$ 151,955	\$ 166,456
Total Expenditures	\$ 217,496	\$ 220,615	\$ 212,235	\$ 234,545



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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 136,782	\$ 136,157	\$ 139,205	\$ 165,034	\$ 162,630
Purchased Services	12,772	11,020	13,675	12,685	12,685
Supplies	15,310	9,200	16,645	16,670	16,670
Other Charges	679	1,847	2,710	2,560	2,560
Capital Outlay	51,952	62,390	40,000	40,000	40,000
Totals	<u>\$ 217,496</u>	<u>\$ 220,615</u>	<u>\$ 212,235</u>	<u>\$ 236,949</u>	<u>\$ 234,545</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 60,280	28.40%	\$ 68,089	29.03%	12.95%
Cemetery Fund	151,955	71.60%	166,456	70.97%	9.54%
Totals	<u>\$ 212,235</u>	100.00%	<u>\$ 234,545</u>	100.00%	10.51%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
N/A	Cemetery Improvements	\$ 40,000	\$ 40,000		To be determined... (Funded from the Cemetery Fund)		
	Totals	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	Amount	# of Positions	\$ Amount
5111	Cemetery Supervisor	1.00	\$ 63,872	1.00	\$ 63,872
	Laborer/Truck Driver	1.00	41,057	1.00	41,092
	Cemetery Specialist	0.50	22,655	1.00	45,644
	Sub Total	<u>2.50 FTEs</u>	\$ 127,584	<u>3.00 FTEs</u>	\$ 150,608
	Less: Snow Removal	-400 hrs.	(10,017)	-400 hrs.	(9,618)
	Sub Total	<u>2.31 FTEs</u>	\$ 117,567	<u>2.81 FTEs</u>	\$ 140,990
5130	Overtime	600 hrs.	21,638	600 hrs	21,640
	Total	<u>2.31 FTEs</u>	<u>\$ 139,205</u>	<u>2.81 FTEs</u>	<u>\$ 162,630</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.

The FY12 budget plan includes the cost of maintaining cemetery grounds, gravemarker preservation and providing services during interments. Approximately 84% of the operating budget (excluding capital expenditures) is for personnel expenses.

The Capital Outlay budget includes (1) \$10,000 for continuation of the Gravemarker Restoration Project based on the comprehensive 1999 monument preservation plan (FY12 will be the sixth year at the Old Hill Burying Ground), and (2) \$30,000 for Cemetery Master Plan improvements including tree pruning and removal work, road repair and resurfacing, wall, walk and culvert repairs, building construction, handicap accessibility improvements, and development of an electronic database for Cemetery burial records.

The cost of preservation and protection of the Melvin Memorial is paid from dedicated gift monies. The Cemetery office and operations have been moved to the relocated garage building at the Knoll at Sleepy Hollow which has heated office space and storage. This move was made possible by the relocation of a donated garage for equipment storage.

PUBLIC WORKS: Cemetery**Item 17E****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 decrease in FY11 due to a decrease in the number of lots available for sale, offset in part by higher investment earnings. FY12 revenues are expected to hold steady at FY11 levels. The Cemetery Fund balance at the end of FY2010 stands at \$303,421.

Cemetery Revolving Fund Detail				
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Estimate
Cemetery Fund Revenues				
Interment fees & other	\$49,602	\$64,368	\$57,200	\$57,200
Interest, Perpetual Care Fund	49,120	30,650	40,000	40,000
Lot sales plus interest	39,202	32,863	30,100	30,100
Capital gains distribution (from trust funds)	10,000	2,000	0	0
Total Revenue	<u>\$147,924</u>	<u>\$129,881</u>	<u>\$127,300</u>	<u>\$127,300</u>
Cemetery Fund Expenses				
Operations	\$107,604	\$102,846	\$111,955	\$126,456
Capital	104,360	49,363	40,000	40,000
Cemetery Dept. Subtotal	\$211,964	152,209	151,955	166,456
Town Clerk Transfer	0	0	3,000	3,000
Highway Department Transfer	0	0	7,539	0
Total Cemetery Expenses	<u>\$211,964</u>	<u>\$152,209</u>	<u>\$162,494</u>	<u>\$169,456</u>
Net For Year	<u>-\$64,040</u>	<u>-\$22,328</u>	<u>-\$35,194</u>	<u>-\$42,156</u>
Cemetery Fund Balance at Fiscal Year-End	<u>\$325,749</u>	<u>\$303,421</u>	<u>\$268,227</u>	<u>\$226,071</u>

Snow & Ice Mission Statement:

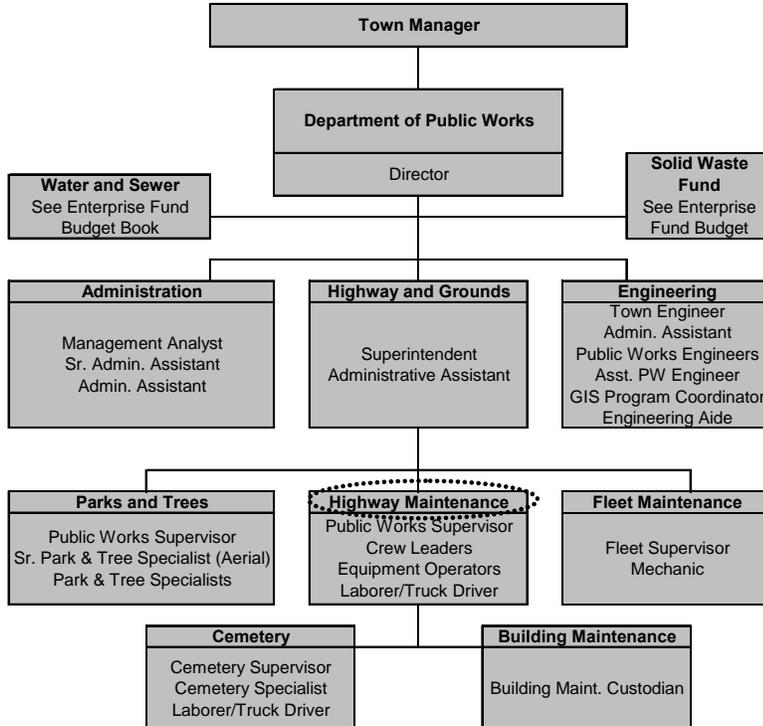
The purpose of this funding is to provide for the costs of maintaining the Town's streets, sidewalks, and parking areas during winter storm periods in a condition that allows for safe and convenient vehicular and pedestrian use by the general public, commerce, and emergency services.

Budget Highlights:

- This budget represents a 3.6% increase in operating cost over that of the FY11 budget.
- An appropriation based on a 10-year average of actual net winter maintenance expenditures would be \$560,000. However, due to budget constraints, \$513,000 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 cost per ton of road salt obtained through a multiple-town agreement has increased over the past few years but decreased by over 15% in 2011. Salt accounts for roughly 35-40% of total winter maintenance expenditures.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 739,985	\$ 554,198	\$ 495,000	\$ 513,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 739,985	\$ 554,198	\$ 495,000	\$ 513,000



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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Snow and Ice Removal	\$ 739,985	\$ 554,198	\$ 495,000	\$ 513,000	\$ 513,000
Totals	<u>\$ 739,985</u>	<u>\$ 554,198</u>	<u>\$ 495,000</u>	<u>\$ 513,000</u>	<u>\$ 513,000</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 495,000	100.00%	\$ 513,000	100.00%	3.64%
Totals	<u>\$ 495,000</u>	<u>100.00%</u>	<u>\$ 513,000</u>	<u>100.00%</u>	<u>3.64%</u>

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Highway Staff	2500 hrs.	\$ 62,700	2500 hrs.	\$ 63,980
	Park/Tree Staff	700 hrs.	17,332	700 hrs.	17,676
	Cemetery Staff	400 hrs.	9,860	400 hrs.	9,618
	Water/Sewer Staff	200 hrs.	5,057	200 hrs.	5,200
	Sub Total	<u>1.82 FTEs</u>	\$ 94,949	<u>1.82 FTEs</u>	\$ 96,474
5130	Highway Staff	2400 hrs.	90,288	2400 hrs.	92,134
	Park/Tree Staff	600 hrs.	22,284	600 hrs.	22,727
	Cemetery Staff	250 hrs.	9,244	250 hrs.	9,017
	Water/Sewer Staff	600 hrs.	22,757	500 hrs.	19,500
	Sub Total	<u>0.00 FTEs</u>	\$ 144,573	<u>0.00 FTEs</u>	\$ 143,378
5131	Overtime - Police	40 hrs.	\$ 1,820	40 hrs.	\$ 1,820
		Total	<u>1.82 FTEs</u>	\$ 241,342	<u>1.82 FTEs</u>

Program Implementation

Snow Plowing: The Town is divided into 15 plowing routes. Each route utilizes 2 to 3 vehicles, depending on route length and vehicular loads. Each route uses a combination of Town vehicles and private contractors that work together to plow the route. In addition, there are four sidewalk-plowing routes; each covered by one Town-owned sidewalk plow. All 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 has been reduced in 2011 from \$67.03 to \$56.97 for a savings of 15% per ton. Additional future savings could be reached if all towns join 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 now are 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.

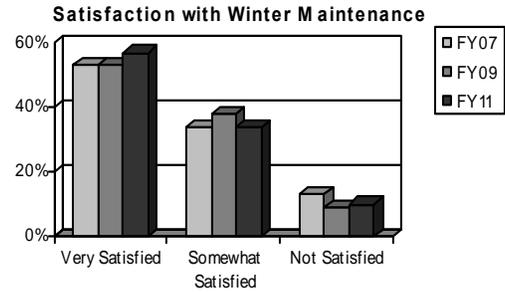
Public Work Programs

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					
	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budgeted	2011-2012 Proposed
Regular and Overtime Hours	11,500	9,960	6,556	7,650	7,550

Mission Statement:

The purpose of this funding is to provide for the cost of illuminating public streets for safe travel by vehicular traffic, potentially hazardous spot locations along public roadways, and commercial area sidewalks within the public way.

Budget Highlights:

- This budget represents no significant change in operating cost from that of the FY11 budget.
- Over the past several years, the number of street lights has been reduced from 1,636 in FY03 to 867 at the end of FY10, and this reduction has resulted in a drop of approximately 347,000 kWh.
- While there are no plans to reduce the number of streetlights further, down-sizing of existing fixtures will continue in FY12, resulting in further energy savings.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 57,186	\$ 54,133	\$ 50,000	\$ 50,000
Other Funds	\$ 380	\$ 380	\$ 540	\$ 560
Total Expenditures	\$ 57,566	\$ 54,513	\$ 50,540	\$ 50,560

Description:

The proposed program provides for the operation and maintenance of the streetlights that will be in service in FY12. 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. Replacement of fixtures and other energy-saving improvements have reduced annual electricity consumption to approximately 339,800 kWh.

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 number of street lights has been reduced this past year, and 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 14.51 cents per kWh for the period July-December and 15.21 cents per kWh for the period January-June (for an annual average in FY12 of 14.9 cents per kWh).

Streetlight charges for FY12 are estimated as follows:

July-December 2010	159,700 kWh	(47%)	@ \$0.1451	= \$23,170
January-June 2011	<u>180,100 kWh</u>	(53%)	@ \$0.1521	= <u>\$27,390</u>
Total	339,800 kWh			\$50,560

PUBLIC WORKS: Street Lighting

Item 19

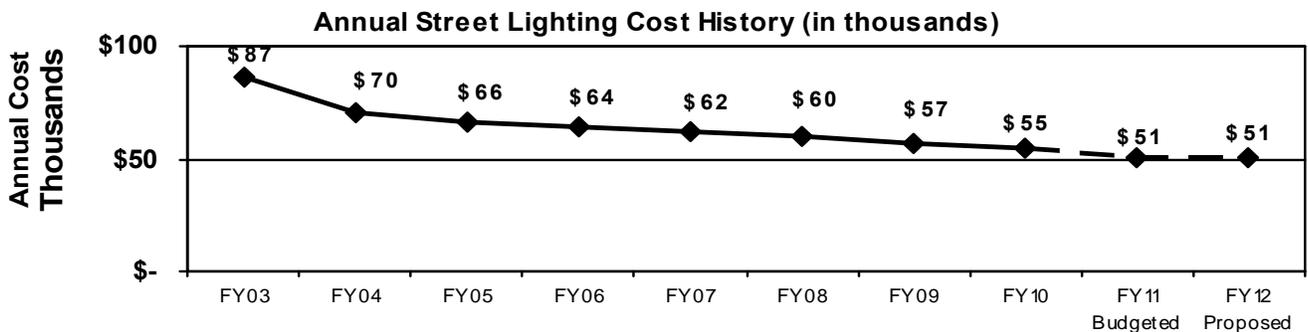
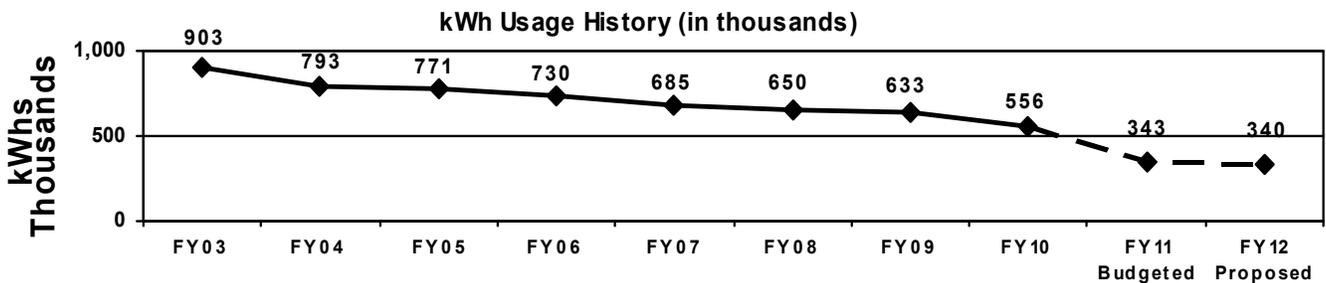
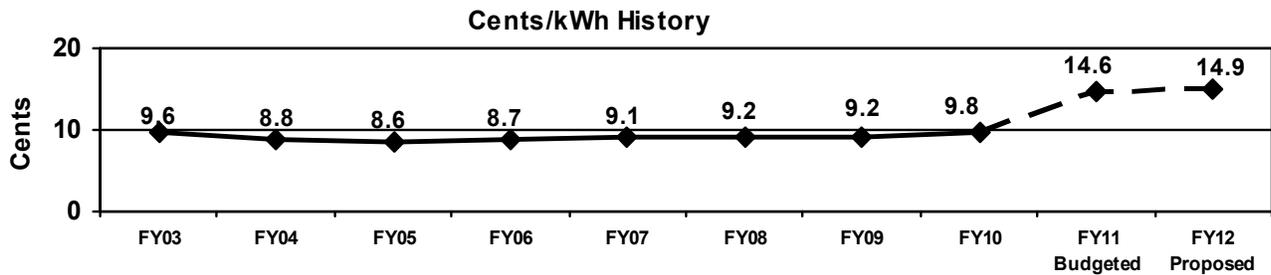
Expenditure Detail

	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	57,566	54,513	50,540	50,560	50,560
Totals	\$ 57,566	\$ 54,513	\$ 50,540	\$ 50,560	\$ 50,560

Funding Plan

	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 50,000	98.93%	\$ 50,000	98.89%	0.00%
Town Trust Fund	540	1.07%	560	1.11%	3.70%
Totals	\$ 50,540	100.00%	\$ 50,560	100.00%	0.04%

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 22.2% decrease in capital cost from that of the FY11 budget.
- Despite the decrease, the recommended FY12 appropriation together with any remaining FY11 funds will be adequate to maintain vehicle inventory in good condition.
- The FY12 replacement plan includes one pick-up truck, transfer of one dump truck from Water and Sewer to replace an existing truck, addition of a skid-mounted catch basin cleaner for swap loader use, a rack lift-gate truck, and a one-ton roller.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 278,000	\$ 278,000	\$ 270,000	\$ 210,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 278,000	\$ 278,000	\$ 270,000	\$ 210,000

Description:

The Equipment Program funds the acquisition of public works vehicles and heavy equipment through appropriations from the Town's General Fund. (Equipment for Water and Sewer Programs is purchased by the Water and Sewer Enterprise Funds.) This replacement plan supports a CPW inventory of 70 vehicles/heavy equipment : 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 FY12 Equipment Replacement Plan includes the following:

- H-10 Scheduled replacement of Highway Supervisor's vehicle with hybrid/fuel efficient model.
- H-23 Purchase of W-90 from Water Division instead of purchasing a new 5 ton dump truck, allowing substantial saving of capital equipment funds. W-90 was originally scheduled to be traded by Water but remains in good shape for Highway uses.
- Swap Purchase of a catch basin cleaner to be skid-mounted for use with swap loader trucks. All catch basin cleaning will then be done in-house, eliminating the need for outside contractors
- G-54 Replacement for rack lift-gate truck used extensively by Park and Tree Division for hauling equipment and material.
- H49 Replacement for a small roller that is used extensively for small paving projects, including sidewalks.

PUBLIC WORKS: Equipment

Item 20

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
G63 – 1998 Field Mower	82,497				
H78 – Salt Spreader	4,995				
H17 – 1998 2T Dump	37,755				
G52 – 1998 2T Dump	37,755				
H40 – 1994 Front End Loader	102,744				
H41 –Tires for Front End Loader	4,727				
H33 – 1997 10T Multi-use Dump					
H14 – 2000 1T Dump		27,475			
H45-H46 – Street Sweeper	(2)	35,073			
E05-E09 Ford Escape Hybrids		34,009			
Wacker Sidewalk Machine		58,238			
G65 - 1995 Holder			70,000		
H25 - 1997 10T Multi-use Dump			130,000		
G57 - 1993 Bombardier Snow			70,000		
H10 -1999 Pickup				45,000	40,000
H23 - 1994 5T Dump (replace W90)				15,000	15,000
Catch Basin Cleaner for Swap				85,000	85,000
G54 - 1999 Rack Lift-gate Truck				40,000	40,000
Roller 1T				30,000	30,000
Encumbered	7,527	123,205			
Totals	\$ 278,000	\$ 278,000	\$ 270,000	\$ 215,000	\$ 210,000

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 270,000	100.00%	\$ 210,000	100.00%	-22.22%
Totals	\$ 270,000	100.00%	\$ 210,000	100.00%	-22.22%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
L-1	Vehicles & Heavy Equipment	\$ 270,000	\$ 210,000	\$ 278,000	\$ 300,000	\$ 325,000	\$ 325,000
	Totals	\$ 270,000	\$ 210,000	\$ 278,000	\$ 300,000	\$ 325,000	\$ 325,000

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 4.9% increase in capital expense from that of the FY11 budget.
 - The budget plan includes a \$10,000 increase for costs related to compliance with the new 2011 Merrimac Watershed NPDES MS4 Permit.
- FY12 preliminary plan includes:
- The continued design and construction of a drainage replacement for Grant Street.
 - Design and construction of the Westford Road culvert reconstruction.
 - Drainage rehabilitations in conjunction with the Roads Program including: Willow St., Hubbard St., Fielding St., Union St. area.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 105,000	\$ 205,000	\$ 205,000	\$ 215,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 105,000	\$ 205,000	\$ 205,000	\$ 215,000

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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	105,000	205,000	205,000	225,000	215,000
Totals	<u>\$ 105,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 225,000</u>	<u>\$ 215,000</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 205,000	100.00%	\$ 215,000	100.00%	4.88%
Totals	<u>\$ 205,000</u>	100.00%	<u>\$ 215,000</u>	100.00%	4.88%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 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-7	NPDES Compliance	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ 205,000</u>	<u>\$ 215,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</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. All updated and collected data will be used in developing an extensive hydraulic model for the Town, allowing CPW to further understand system capacity when developing future improvements and project plans. Drainage system repairs/improvement are performed by CPW's Highway Division, incorporated into the Roads program designs or bid as stand-alone projects, based on the project scope.

Planned improvements for the FY2012 Drainage Program include Highway Division repairs within the Brooks Street, Belknap Street and Elsinore Street area. In addition, drainage structure rehabilitation will be included within the 2011 Roads Program contract for Thoreau Street, Brook Trail Road and the Willow/Hubbard/Union/Fielding Street neighborhood.

Larger drainage projects are planned for FY2012 on Grant Street and Westford Road. A drainage replacement project on Grant Street is proposed which will include the replacement of all catch basin structures and drainage pipe within the roadway. The Spencer Brook Culvert at Westford Road, which was damaged during the March flooding events, is also planned to be replaced. The Engineering Division has prepared an application to FEMA for \$69,000 in Hazard Mitigation Grant Program (HMGP) funding to supplement the Drainage Program funds required to repair the culvert. Both projects 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 with 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 2011 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 2003 permit's requirements and minimum control measures and is expected to include increased sampling and testing requirements for outfalls, increased project review requirements, delineation and prioritization of outfall catchment area requirements, requirements to evaluate Town-wide Low Impact Design standards, 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 FY2011 as part of the 2010 Roads Program and Sidewalk Program contracts. Drainage reconstructions were included within the roadway work on Hillside Avenue, Ministerial Drive, Tarbell Spring Road, Sudbury Road (between Main Street and Thoreau Street), Mildred Circle and Nimrod Road. Drainage improvements were also included within the sidewalk extension work on Lowell Road.

The Engineering Division designed and CPW’s Highway Division installed a drainage extension on Whittemore Street to correct puddling/flooding areas in three areas on the roadway.

Within FY 2011, 12” concrete culvert on Farmer’s Cliff Road was replaced in-kind. The project was designed and permitted by CPW’s Engineering Division and constructed by CPW’s Highway Division.

CPW continued to update the Town’s GIS drainage layers. The Highway Division updated the catch-basin condition inventory by utilizing a mobile GIS inspection form during catch-basin cleaning activities. The Engineering Division began the Town-wide culvert inventory and condition assessment utilizing an engineering consultant, and the Engineering Division/GIS Coordinator focused on improving drainage system data layers by correcting drainage pipe locations and populating elevation and pipe material/size information from existing town record plans as well as collecting additional field data.

CPW contracted with a consultant to perform dry weather and wet weather testing of 80+ priority outfalls identified through the Town’s Illicit Discharge Detection and Elimination (IDDE) program. The testing is required to maintain compliance with the EPA’s NPDES MS4 Permit.

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

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 FY11 budget.
- An updated evaluation in FY11 indicates that the overall sidewalk condition index (SCI) has decreased and is slightly below the target 80-85 SCI.
- FY11 sidewalk evaluation included an inventory of curb ramps to assess repairs needed to meet current ADA requirements.
- A limited number of sidewalk extension projects will be completed with funds remaining from the \$250,000 borrowing authorization of FY10.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 90,000	\$ 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 56 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. Public Works staff evaluates general sidewalk conditions while 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 a separate stand-alone project.

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 2.7 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.

This past year CPW completed a comprehensive survey of the condition of the Town’s sidewalks which also included a Town-wide inventory of curb ramps to assess compliance with current ADA standards. The 2010 Sidewalk Rehabilitation Project, bid as a stand alone contract, included sidewalk rehabilitations on Sudbury Road (from Main Street to Thoreau Street), West Street, Upland Road, Ministerial Drive, Loring Road, Hill Street, Bayberry Road, Deacon Haynes Road and Anson Road, as well as sidewalk extensions on Lowell Road and Powder Mill Road. CPW will continue to reduce the current backlog of new sidewalk requests utilizing remaining funds from the \$250,000 borrowing authorization of FY10.

PUBLIC WORKS: Sidewalks

Item 22

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Totals	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 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	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
J-8	Sidewalk - Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Totals	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

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. Current sidewalk rehabilitation plans should bring the SCI back up to the target level within the next two to three years.</p>			
Sidewalk Type Detail		Sidewalk Condition Index (SCI)	
Type	Miles	Year	SCI Network Average
Bituminous Concrete	48.9 mi	2006	82
Stone Dust	2.7	2007	77
Portland Cement	2.7	2008	76
Stone Treated	1.1	2009	76
Brick	0.2	2010	75
Total Miles	55.6		
Sidewalk Condition Detail			
Condition	SCI Range	Miles	Percent
Replace	0-50	8.0	14%
Localized Repair	50-70	5.5	10%
Shows Wear	70-90	28.8	52%
No Distresses	90-100	13.6	24%
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 General Fund appropriation of \$90,000 from the FY11 budget.

- Total funding from all sources for the Roads Program is \$1,378,000, assuming state aid remains at the same level authorized for FY11.

- The proposed borrowing authorization for road rehabilitation includes an increase to \$750,000 to reflect the increase in the cost of asphalt.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 85,000	\$ 85,000	\$ 90,000	\$ 90,000
Other Funds	\$1,225,144	\$1,921,630	\$ 1,237,984	\$ 1,288,000
Total Expenditures	\$1,310,144	\$2,006,630	\$ 1,327,984	\$ 1,378,000

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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Road Improvements	\$ 1,310,144	\$ 2,006,630	\$ 1,327,984	\$ 1,378,000	\$ 1,378,000
Total Expenditure	\$ 1,310,144	\$ 2,006,630	\$ 1,327,984	\$ 1,378,000	\$ 1,378,000

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 90,000	6.78%	\$ 90,000	6.53%	0.00%
State Aid - Chapter 90	537,984	40.51%	538,000	39.04%	0.00%
Roads Program Borrowing	700,000	52.71%	750,000	54.43%	7.14%
Totals	<u>\$ 1,327,984</u>	100.00%	<u>\$ 1,378,000</u>	100.00%	3.77%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
J-1	Road Improvements	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
	Totals	<u>\$ 90,000</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 2010 Roads Program improved approximately 2.43 miles of roads including reclamation of Sarah Way, Mildred Circle, Nimrod Road, MacArthur Road, Ministerial Drive and Tarbell Spring Road as well as the mill and overlay of Sudbury Road (from Main Street to Thoreau Street), Old Stow Road and Hillside Avenue.

The 2011 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 2011 Public Works Commission public hearing on the Roads Program.

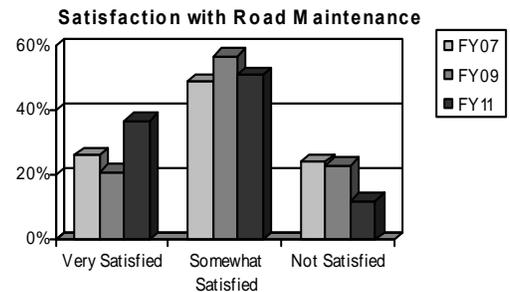
Public Work Programs

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%

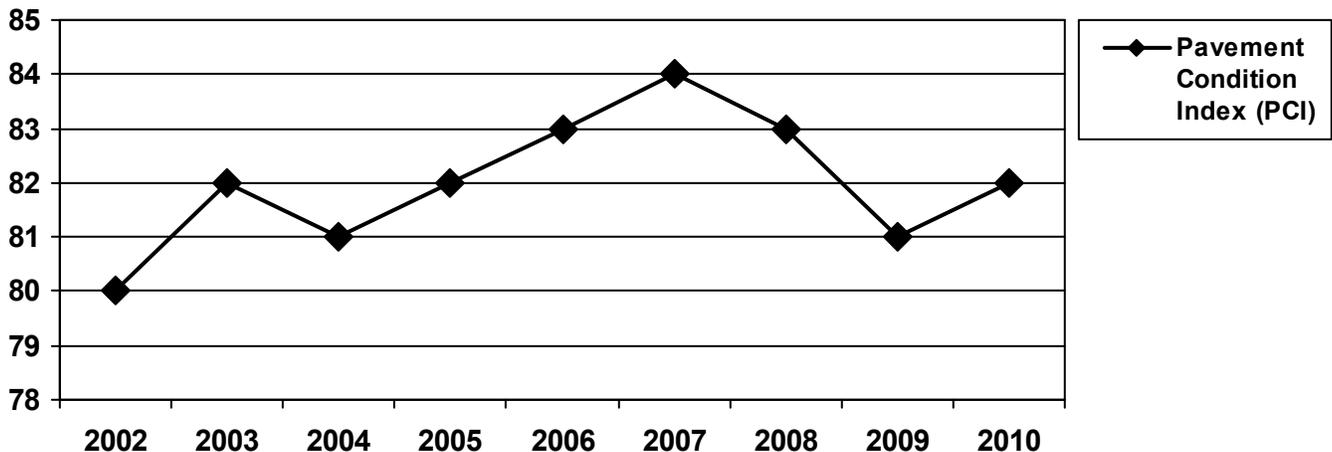


*Data Source: Autumn of 2006, 2008, and 2010 telephone surveys (300+ residents).

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 can be sustained. Reduced funding will 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.

Pavement Management History

	2002	2003	2004	2005	2006	2007	2008	2009	2010
<u>PCI Network Average</u>	80	82	81	82	83	84	83	81	82
<u>Recommended Repairs</u>									
Rehabilitation	16%	11%	9%	8%	13%	14%	12%	9%	8%
Maintenance	54%	58%	62%	56%	46%	42%	52%	51%	48%
No Maintenance Required	30%	31%	29%	36%	41%	44%	36%	40%	44%

- The recommended funding level for FY12 provides total Roads Program funding of approximately \$1,378,000, consisting of \$90,000 from the General Fund for related engineering design and inspection services, an estimated \$538,000 in Chapter 90 aid, and \$750,000 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	Plan	90,000	750,000	538,000	50771	1,378,000
2013	Plan	90,000	750,000	538,000	50771	1,378,000
2014	Plan	90,000	750,000	538,000	50771	1,378,000
2015	Plan	90,000	750,000	538,000	50771	1,378,000
2016	Plan	90,000	750,000	538,000	50771	1,378,000

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 4.7% decrease in operating cost from that of the FY11 budget.
- Utility costs are the most significant portion of the operation and maintenance expenditures. A decrease of \$8,620 (12%) in electricity and natural gas estimates accounted for most of the reductions, reflecting recent price stability of natural gas and the installation of a new gas-fired/hybrid HVAC system at 135 Keyes Road.
- Capital Outlay consists of \$5,000 for miscellaneous building improvements.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 66,669	\$ 94,400	\$ 89,683	\$ 87,981
Other Funds	\$ 72,155	\$ 71,561	\$ 67,594	\$ 62,150
Total Expenditures	\$ 138,824	\$ 165,961	\$ 157,277	\$ 150,131

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	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 20,172	\$ 20,023	\$ 22,930	\$ 23,830	1.096	8.119
Natural Gas	24,866	20,141	25,840	22,810	1.103	0.759
Water	884	993	940	970	0.054	0.014
Sewer	1,842	2,118	2,100	2,210	0.116	0.014

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	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 14,737	\$ 13,181	\$ 9,000	\$ 9,500	1.359	8.252
Natural Gas	3,074	3,102	11,490	4,500	0.320	0.192
Water	226	307	270	300	0.032	0.007
Sewer	413	600	530	600	0.062	0.007

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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 46,009	\$ 49,255	\$ 49,747	\$ 50,116	\$ 50,116
Purchased Services	-	-	-	-	-
Capital Outlay	5,506	27,704	5,000	16,250	5,000
133 Keyes Road	64,355	63,183	72,650	70,685	70,685
135 Keyes Road	22,953	25,819	29,880	24,330	24,330
Totals	<u>\$ 138,824</u>	<u>\$ 165,961</u>	<u>\$ 157,277</u>	<u>\$ 161,381</u>	<u>\$ 150,131</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 89,683	57.02%	\$ 87,981	58.60%	-1.90%
Water Fund	\$ 49,476	31.46%	\$ 45,187	30.10%	-8.67%
Sewer Fund	\$ 11,997	7.63%	\$ 10,922	7.27%	-8.96%
Solid Waste Fund	\$ 6,121	3.89%	\$ 6,041	4.02%	-1.31%
Totals	<u>\$ 157,277</u>	100.00%	<u>\$ 150,131</u>	100.00%	-4.54%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
I-1	Building Improvements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Totals	<u>\$ 5,000</u>					

Personnel Services Summary					
Code	Position Title	FY11 Budgeted		FY12 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 47,980	1.00	\$ 48,045
5130	Overtime	50 hrs.	\$ 1,767	60 hrs.	\$ 2,071
	Total	<u>1.00 FTEs</u>	<u>\$ 49,747</u>	<u>1.00 FTEs</u>	<u>\$ 50,116</u>

Mission Statement:

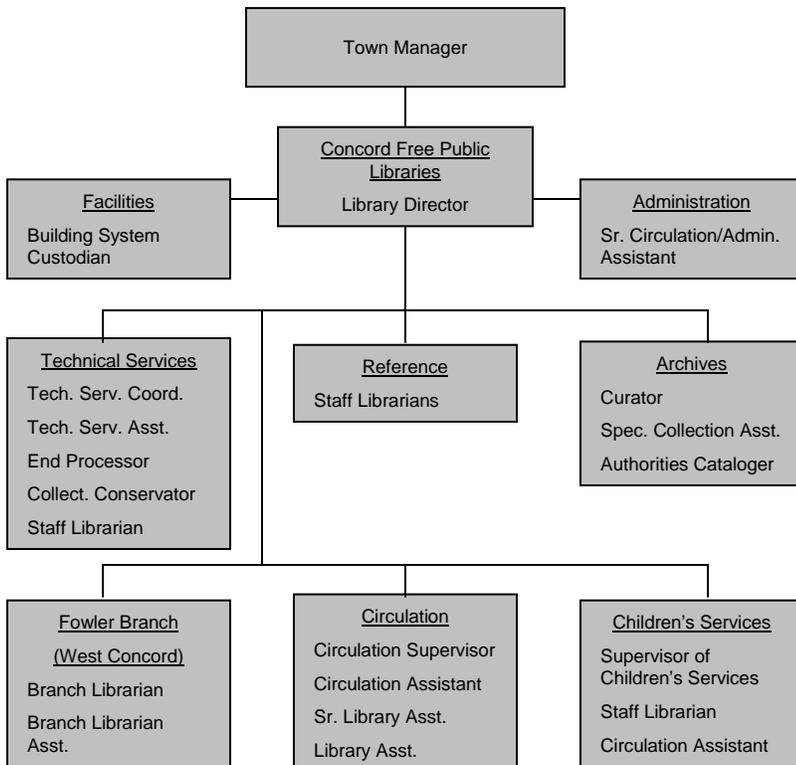
The mission of the Library is to serve as an access point to a broad spectrum of information, ideas, and recreational materials for all in the community.

Budget Highlights:

- This budget represents a 2.0% increase in operating expenses over that of the FY11 budget.
- In the spring of 2011, the newly renovated Fowler Branch Library is to reopen with double the square footage. With the increased service area on two floors, it is proposed that staffing be increase by an addition part-time position, so that there is at least two staff members on site during operating hours.
- Anticipated increases for custodial services, electricity, and natural gas at the Fowler Branch will add approximately \$18,800 to the operating budget.
- 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.
- The FY12 capital budget request includes \$175,000 for the implementation of Radio Frequency Identification (RFID) technology at the Library.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 1,757,070	\$ 1,779,225	\$ 1,736,924	\$ 1,771,924
Other Funds	\$ 14,000	\$ 14,000	\$ 17,378	\$ 17,383
Total Expenditures	\$ 1,771,070	\$ 1,793,225	\$ 1,754,302	\$ 1,789,307



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 will reopen after a major renovation. This project has 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 has primarily come 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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 1,356,772	\$ 1,375,753	\$ 1,410,487	\$ 1,435,622	\$ 1,435,622
Purchased Services	112,105	112,721	95,930	104,178	104,178
Supplies	155,290	149,637	105,550	105,550	95,690
Other Charges	7,216	3,249	4,900	4,900	4,900
Capital Outlay	13,327	45,745	10,000	10,000	10,000
Library Corp. Costs	126,359	106,120	127,435	138,917	138,917
Totals	\$ 1,771,070	\$ 1,793,225	\$ 1,754,302	\$ 1,799,167	\$ 1,789,307

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 1,736,924	99.01%	\$ 1,771,924	99.03%	2.02%
Library Corporation	3,378	0.19%	3,383	0.19%	0.15%
State Aid	14,000	0.80%	14,000	0.78%	0.00%
Totals	\$ 1,754,302	100.00%	\$ 1,789,307	100.00%	2.00%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 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	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity (Main)	\$54,249	\$51,557	\$60,540	\$58,800	1.074	8.623
Electricity (Fowler)	\$7,658	\$4,640	\$5,140	\$13,065	0.928	8.640
Natural Gas (Main)	\$21,399	\$16,299	\$22,755	\$22,755	0.340	0.297
Natural Gas (Fowler)	\$5,689	\$5,151	\$4,340	\$9,064	1.030	0.704
Water	\$1,735	1,757.29	\$1,744	\$1,908	0.037	0.008
Sewer	\$3,766	3,332.40	\$3,916	\$4,324	0.069	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					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Library Director	1.00	\$ 96,390	1.00	\$ 96,390
	Technical Services Coordinator	1.00	78,550	1.00	78,550
	Curator	1.00	76,426	1.00	76,426
	Supervisor of Children's Services	1.00	75,816	1.00	75,816
	Circulation Supervisor	1.00	66,958	1.00	66,958
	Head of Adult Services	1.00	71,862	1.00	71,862
	Staff Librarian	2.80	179,433	2.80	179,433
	Staff Librarian (Ref. Lib.)	0.75	46,195	0.75	46,195
	Technical Services Assistant	1.88	91,803	1.88	91,847
	Sr. Circulation/Admin. Asst.	1.00	54,036	1.00	54,121
	Circulation Assistant	1.88	82,881	1.88	82,881
	Building Systems Custodian	1.00	44,746	1.00	44,746
	Building Maintenance Custodian	0.00	-	0.00	-
		Sub Total	<u>15.30 FTEs</u>	<u>\$ 965,096</u>	<u>15.30 FTEs</u>
5112	Branch Librarian	1.35	\$ 102,380	1.35	\$ 102,380
	Special Collections Assistant	0.50	25,946	0.50	25,952
	Sr. Library Assistant	1.18	59,152	1.18	59,152
	Branch Library Assistant	0.75	36,974	0.75	36,974
	Library Assistant	1.71	67,035	1.71	67,035
	Sub Total	<u>5.49 FTEs</u>	<u>\$ 291,487</u>	<u>5.49 FTEs</u>	<u>\$ 291,493</u>
5115	Branch Assistant	0 hrs.	\$ -	1044 hrs.	\$ 25,000
	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>\$ 149,904</u>	<u>4.53 FTEs</u>	<u>\$ 174,904</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>\$ 1,410,487</u>	<u>25.31 FTEs</u>	<u>\$ 1,435,622</u>

Program Implementation

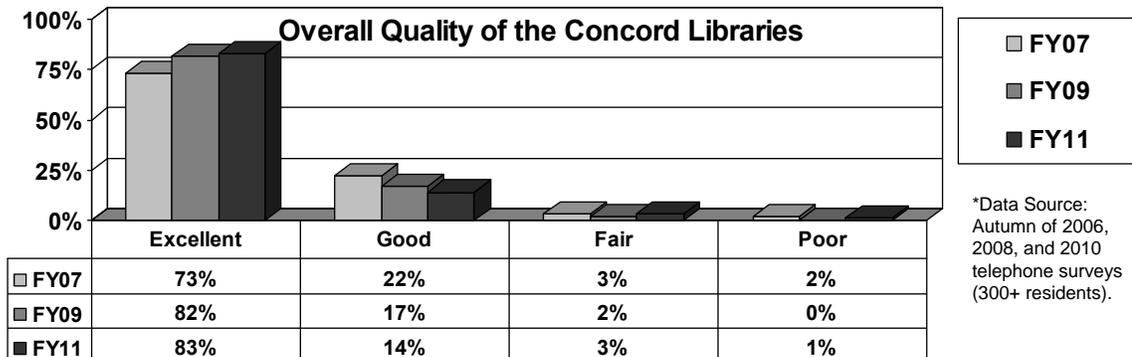
The FY12 budget provides \$95,140 for books and materials. With additional allocations from the Library Corporation of \$125,000, and contributions from the Friends of the Library of \$13,500, the total resources available for books and materials is projected to be \$233,640. This represents a 4.0% decrease over FY11.

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 (\$71,865), natural gas (\$31,819), and telephone service (\$10,000).

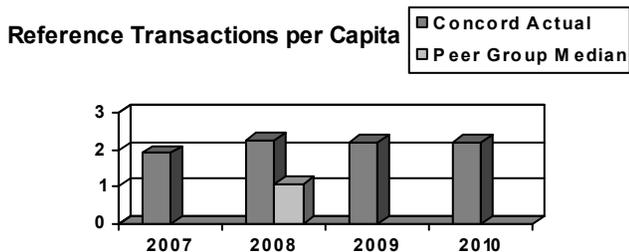
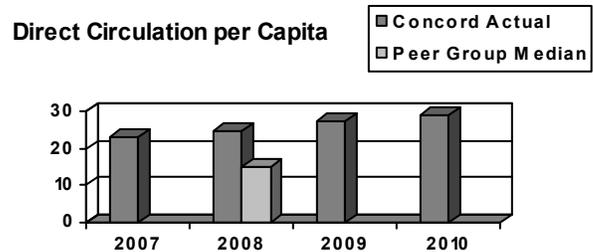
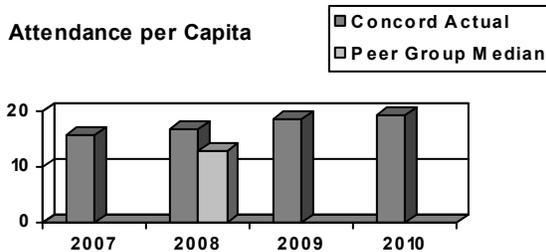
During the fall of FY11 the Library received an LSTA grant in the amount of \$10,000 to improve its reader's advisory services to the community. This has resulted in the purchase of books and databases associated with reader's advisory, additional efforts to promote library collections, and training opportunities for Library staff.

The FY12 capital budget request includes \$175,000 to implement Radio Frequency Identification Technology (RFID) at the Concord Free Public Library. This proven technology, implemented in several Minuteman Library Network libraries, will assist staff in expediting the circulation and inventory process for library materials.

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 \$200,000 of additional funding. Total FY12 resources from the Town budget and the Library Corporation together are estimated to be about \$1.98 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:

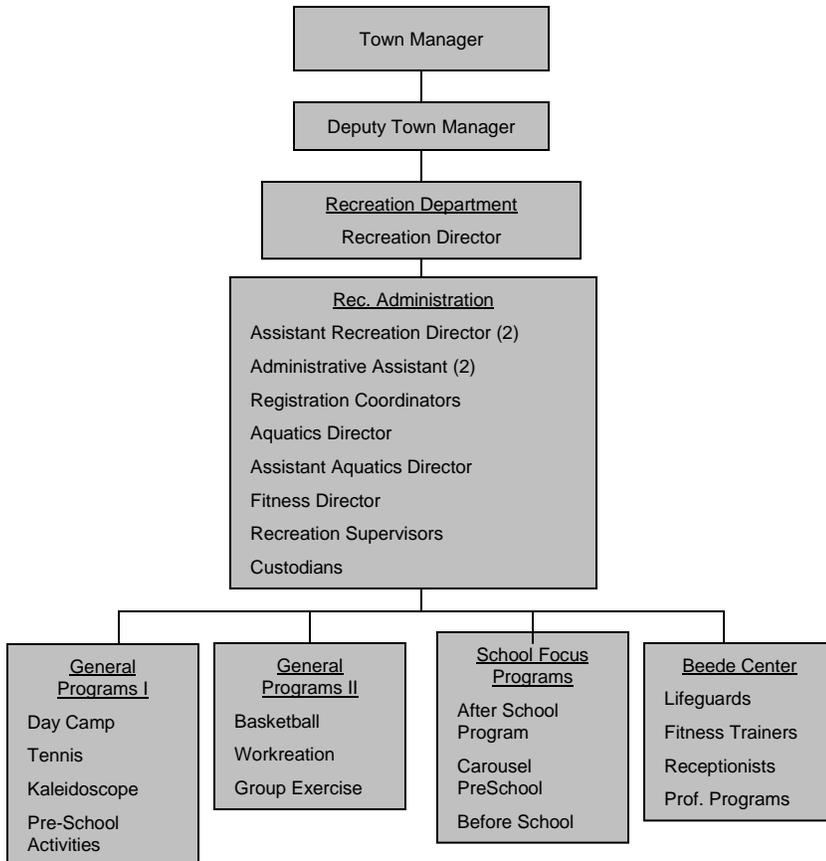
The mission of Recreation Administration is to provide high-quality activities designed to meet the year-round recreation interests of the community in an efficient, cost-effective, affordable, and inclusive manner.

Budget Highlights:

- This budget represents no change in operating expenses from that of the FY11 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 FY12, an amount of \$10,808 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 95,219	\$ 97,537	\$ 88,644	\$ 88,644
Other Funds	\$ 1,394,974	\$ 1,381,451	\$ 1,344,321	\$ 1,344,495
Total Expenditures	\$ 1,490,193	\$ 1,478,988	\$ 1,432,965	\$ 1,433,139



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 90 work in the summer. Approximately 80 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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 1,234,393	\$ 1,221,152	\$ 1,345,309	\$ 1,345,169	\$ 1,345,169
Purchased Services	159,073	188,030	37,248	37,248	37,248
Supplies	23,451	23,860	5,850	5,850	5,850
Other Charges	379	420	-	-	-
Capital Outlay	20,149	1,062	-	-	-
Rec. Fund Contribution	52,748	44,464	44,558	44,933	44,872
Totals	<u>\$ 1,490,193</u>	<u>\$ 1,478,988</u>	<u>\$ 1,432,965</u>	<u>\$ 1,433,200</u>	<u>\$ 1,433,139</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 88,644	6.19%	\$ 88,644	6.19%	0.00%
Recreation Fund	1,333,513	93.06%	1,333,687	93.06%	0.01%
Swim and Fitness Fund	10,808	0.75%	10,808	0.75%	N/A
Totals	<u>\$ 1,432,965</u>	100.00%	<u>\$ 1,433,139</u>	100.00%	0.01%

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

HUMAN SERVICES: Recreation Administration

Item 26

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Recreation Director	1.00	\$ 98,252	1.00	\$ 98,252
5157	Car Allowance	N/A	1,200	N/A	1,200
	General Fund Sub Total	<u>1.00 FTEs</u>	<u>\$ 99,452</u>	<u>1.00 FTEs</u>	<u>\$ 99,452</u>
5111	Assistant Recreation Director	1.00	76,972	1.00	76,972
	Recreation Supervisor	2.90	142,808	2.90	142,616
	Senior Administrative Assistant	1.00	58,193	1.00	58,193
5112	Recreation Clerk	0.56	20,432	0.56	20,484
	Sub Total	<u>5.46 FTEs</u>	<u>\$ 277,973</u>	<u>5.46 FTEs</u>	<u>\$ 277,781</u>
X	Other Rec. Fund Personnel Costs	39486 hrs.	966,884	39486 hrs.	966,936
5157	Car Allowance	N/A	1,000	N/A	1,000
	Sub Total	<u>18.91 FTEs</u>	<u>\$ 967,884</u>	<u>18.91 FTEs</u>	<u>\$ 967,936</u>
	Recreation Fund Sub Total	<u>24.37 FTEs</u>	<u>\$ 1,245,857</u>	<u>24.37 FTEs</u>	<u>\$ 1,245,717</u>
	Total	<u>25.37 FTEs</u>	<u>\$ 1,345,309</u>	<u>25.37 FTEs</u>	<u>\$ 1,345,169</u>

Program Implementation

In calendar year 2010, the Recreation Department served over 9,000 participants and had total program revenues of \$3.7 million (\$1.5 million in various program fees and \$2.2 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 FY12 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 no 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 75 employees.

2010 Summer Service Level				
Activity	Participants	Revenue	Expenses	Net
Basketball Clinics	106	20,000	15,996	3,999
Extended Day AM/PM	377	14,833	9,546	5,287
Post Camp	35	11,905	8,838	3,067
Kaleidoscope/PreSchool Adv.	150	26,513	26,513	0
Ultimate Frisbee/Disc Sports	26	5,800	4,060	1,740
Brine Lacrosse	146	19,950	19,652	298
Theatre Camps (2)	69	18,258	15,381	2,877
Tennis Clinic	44	8,471	7,200	1,271
Workreation	182	32,059	18,510	13,549
Summer Adventures	54	12,049	10,150	1,899
Swim Programs				
Swim Lessons (Children’s Center)	60	11,020	10,360	600
Family Swim	196	8,636	8,036	600
Adult Programs				
Group Exercise (June-August)	138	16,899	15,371	1,528
Minuteman Road Race	322	6,720	5,581	1,139
Concord Open				
Concord Open – 2010	98	58,824	44,977	13,847
Day Camp				
Day Camp – 2010	979	298,119	281,132	16,987

Mission Statement:

The purpose of this funding is to provide for the costs of operating and maintaining the Hunt Recreation Center and 105 Everett Street 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 7.0% increase in operating expenses over that of the FY11 budget.
- The increase is mostly due to the funding of costs for operating the Rideout Playground restroom facilities, which is budgeted at \$7,500. The largest part of this new budget item is \$4,900 for custodial services.
- 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 \$4,838 of funding for utilities at the 105 Everett Street building.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 112,553	\$ 76,023	\$ 75,982	\$ 82,945
Other Funds	\$ 32,700	\$ 24,700	\$ 24,730	\$ 24,833
Total Expenditures	\$ 145,253	\$ 100,723	\$ 100,712	\$ 107,778

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 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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 41,387	\$ 42,803	\$ 40,085	\$ 40,194	\$ 40,194
Purchased Services	40,241	36,200	41,725	42,046	42,046
Supplies	4,474	5,870	12,200	13,200	13,200
105 Everett Street	6,151	10,350	6,702	4,838	4,838
Rideout Fieldhouse	-	-	-	7,500	7,500
Capital Outlay	53,000	5,500	-	-	-
Totals	\$ 145,253	\$ 100,723	\$ 100,712	\$ 107,778	\$ 107,778

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 75,982	75.44%	\$ 82,945	76.96%	9.16%
Recreation Fund	24,730	24.56%	24,833	23.04%	0.42%
Totals	\$ 100,712	100.00%	\$ 107,778	100.00%	7.02%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 40,085	1.00	\$ 40,194
	Total	1.00 FTEs	\$ 40,085	1.00 FTEs	\$ 40,194

Utility Performance Information						
Utility	Cost				Efficiency	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 13,693	\$ 10,583	\$ 13,621	\$ 12,600	0.847	8.128
Natural Gas	11,239	10,600	11,310	11,803	0.849	0.705
Water	976	753	1,560	1,320	0.060	0.031
Sewer	2,114	1,662	3,504	2,990	0.133	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 the Council on Aging and as general meeting space for other Town departments and community groups.

Budget Highlights:

- This budget represents a 0.8% increase in operating expenses over that of the FY11 budget.
- The increase in the proposed HWCC budget for FY12 is due mainly to the additional funds for plumbing and custodial supplies used to better maintain the facility.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 125,921	\$ 130,057	\$ 133,083	\$ 134,076
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 125,921	\$ 130,057	\$ 133,083	\$ 134,076

Description:

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

During calendar year 2010, HWCC was also used during the evenings and on the weekends by over 12 different Town departments, 26 local not-for-profit groups and 7 private individuals. These groups include the Planning Department, Warner’s Pond Stewardship Committee, Community Education, Community Chest, Youth Hockey, Concord Minutemen, Minuteman ARC, National Charity League and many more. In calendar year 2010, income from rent and donations for use of HWCC totaled approximately \$17,000. This building fills a need in the community for small to medium-sized meeting spaces with adequate parking.

Utility Performance Information

Utility	Cost				Efficiency	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 16,643	\$ 14,572	\$ 18,543	\$ 18,948	1.015	8.307
Natural Gas	21,935	17,074	20,415	19,575	1.190	1.011
Water	517	426	522	488	0.030	0.009
Sewer	1,046	877	1,774	1,232	0.061	0.009

The Harvey Wheeler Center has a square footage of 14,350 and is used on weekdays and evenings.

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

HUMAN SERVICES: Harvey Wheeler Community Center

Item 28

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 57,729	\$ 58,336	\$ 62,648	\$ 62,648	\$ 62,648
Purchased Services	56,434	51,228	58,897	58,599	58,599
Supplies	9,150	5,493	6,478	7,769	7,769
Other Charges	-	-	60	60	60
Capital Outlay	2,609	15,000	5,000	10,000	5,000
Totals	\$ 125,921	\$ 130,057	\$ 133,083	\$ 139,076	\$ 134,076

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 133,083	100.00%	\$ 134,076	100.00%	0.75%
Totals	\$ 133,083	100.00%	\$ 134,076	100.00%	0.75%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
O-1	HWCC Building Improvements	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Totals	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Personnel Services Summary					
Code	Position Title	FY11 Budgeted		FY12 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 48,400	1.00	\$ 48,400
	Sub Total	<u>1.00 FTEs</u>	\$ 48,400	<u>1.00 FTEs</u>	\$ 48,400
5115	Part-Time Custodian	783 hrs.	12,920	783 hrs.	\$12,920
5130	Overtime	80 hrs.	1,328	80 hrs.	\$1,328
	Total	<u>1.38 FTEs</u>	<u>\$ 62,648</u>	<u>1.38 FTEs</u>	<u>\$ 62,648</u>

Mission Statement:

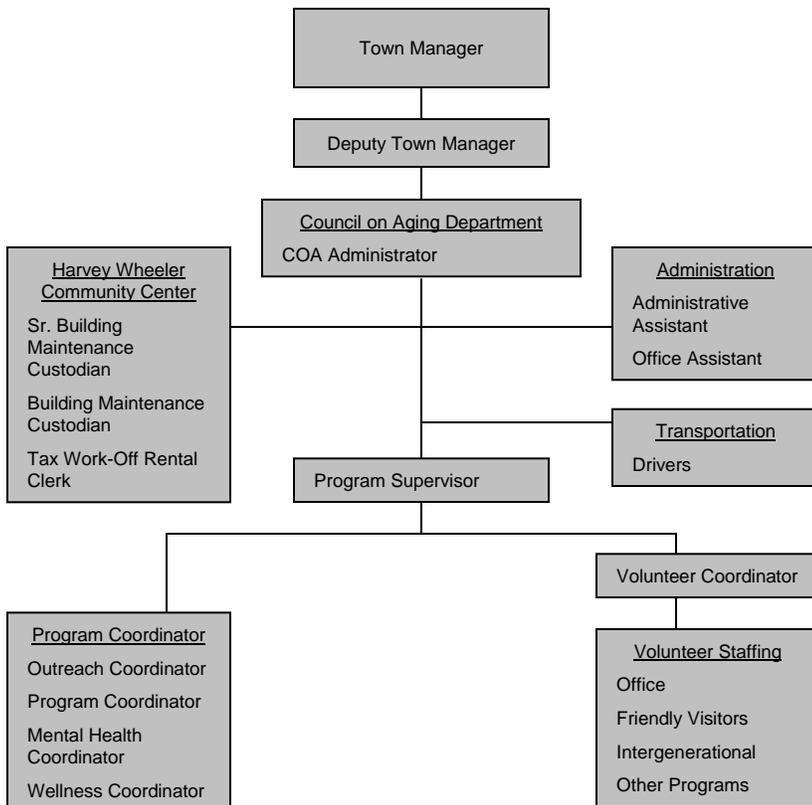
The mission of the Council on Aging is to assist Concord citizens over the age of 60 in maintaining their dignity, self-esteem, independence, and ability to participate in the community.

Budget Highlights:

- This budget represents a 1.7% increase in operating expenses over that of the FY11 budget.
- The State Formula Grant for FY 2012 is expected to be \$25,207, which provides funding for the following positions: Wellness Clinic Coordinator (\$9,108), Program Coordinator (\$4,400), and Outreach Coordinator (\$6,864). In addition, \$4,795 is provided for training.
- A gift from the Community Chest of \$21,800 will be used to fund the Outreach Coordinator (\$7,200), Mental Health Worker (\$9,600), and Volunteer Coordinator (\$5,000).
- 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 217,932	\$ 220,963	\$ 237,017	\$ 242,053
Other Funds	\$ 32,063	\$ 49,900	\$ 54,781	\$ 54,781
Total Expenditures	\$ 249,995	\$ 270,863	\$ 291,798	\$ 296,834



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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 226,465	\$ 225,787	\$ 262,416	\$ 266,077	\$ 266,077
Purchased Services	12,128	32,716	16,280	18,298	18,298
Supplies	7,940	7,673	9,114	9,114	9,114
Other Charges	3,463	1,688	3,988	3,345	3,345
Capital Outlay	-	3,000	-	-	-
Totals	<u>\$ 249,995</u>	<u>\$ 270,863</u>	<u>\$ 291,798</u>	<u>\$ 296,834</u>	<u>\$ 296,834</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 237,017	81.23%	\$ 242,053	81.54%	2.12%
EOEA Grant	25,207	8.64%	25,207	8.49%	0.00%
Friends of the Aging	7,774	2.66%	7,774	2.62%	0.00%
Community Chest Gift	21,800	7.47%	21,800	7.34%	0.00%
Totals	<u>\$ 291,798</u>	100.00%	<u>\$ 296,834</u>	100.00%	1.73%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	COA Administrator	1.00	\$ 70,603	1.00	\$ 70,603
	COA Supervisor	1.00	51,865	1.00	51,901
	Administrative Assistant	1.00	52,118	1.00	52,118
	Sub Total	<u>3.00 FTEs</u>	\$ 174,586	<u>3.00 FTEs</u>	\$ 174,622
5115	Van Drivers	2221 hrs.	26,722	2221 hrs.	\$26,722
	Office Assistant	726 hrs.	7,623	726 hrs.	7,623
	Wellness Clinic Coordinator	528 hrs.	9,108	528 hrs.	9,108
	Program Coordinator	480 hrs.	4,440	480 hrs.	\$4,440
	Outreach Coordinator	864 hrs.	18,264	1440 hrs.	\$18,264
	Mental Health Worker	288 hrs.	9,600	529 hrs.	\$13,225
	Volunteer Coordinator	800 hrs.	10,000	800 hrs.	\$10,000
5130	Overtime	60 hrs.	2,073	60 hrs.	\$2,073
	Total	<u>5.83 FTEs</u>	\$ 262,416	<u>6.22 FTEs</u>	\$ 266,077

Program Implementation

The FY12 budget recommendation provides funding to cover the full-time positions of the Administrator and COA Program Supervisor; one full time Administrative Assistant; a ten hour-a-week office assistant; pay for 8 Van Drivers who cover 40 hours of van service per week plus special trips and a portion of the COA Outreach Worker's and Volunteer Coordinator's hours.

The State Formula Grant, received from the Executive Office of Elder Affairs (EOEA), is expected to remain the same in FY 2012. This Grant provides full funding for a Wellness Clinic Coordinator (\$9,108), a Program Coordinator (\$4,440), as well as partially fund the Outreach Coordinator (\$6,864). EOEA funds of \$4,795 are expected to be available for staff training.

A gift from Concord Carlisle Community Chest (CCCC) is expected to partially fund a Volunteer Coordinator (\$5,000), Outreach Coordinator (\$7,200), and Mental Health Coordinator (\$9,600).

Funding for the van in FY12 includes \$18,948 Town appropriation and a \$7,774 gift from the Concord Friends of the Aging for van drivers' wages. In addition, the budget funds \$6,808 for gas, \$255 for tires, and \$4,480 for vehicle maintenance.

Council on Aging Programs

Program 1 – COA Operations:

Objective: To offer COA services effectively and efficiently.

Performance Measures

Sample of the activities provided to seniors:

- 26,345 phone calls came into the COA office for general information.
- 8,425 round trips were provided on the COA van.
- 1,300 health screenings were provided (blood pressure, blood sugar, cholesterol, etc.).
- 250 flu shots were given.
- 179 outreach clients received 389 home visits..
- A total of 3,460 participated in recreational and social activities at the COA.

Volunteer statistics:

	2004	2005	2006	2007	2008	2009	2010
Number of Volunteers	258	275	320	361	375	350	370
Hours of Service	8528 hrs.	8939 hrs.	9169 hrs.	12,475 hrs.	12,483 hrs.	9,152 hrs.	9,125 hrs.
Value of Hours*	\$131,245	\$142,300	\$160,457	\$225,174	\$225,693	\$178,555	\$190,256

•Value of hours based on the hourly value of \$20.84 established by the Points of Light Foundation.

A small sample of what COA volunteers do:

- 4 Income Tax Counselor Volunteers helped over 60 seniors to file their state and federal taxes.
- 8 Volunteer Nurses devoted 393 hours to blood pressure, cholesterol and blood sugar testing for seniors.
- 8 Reception Desk Hosts provided 270 hours
- 6 “Concord on Call” volunteers provided 144 hours running errands for “shut-in” seniors
- 175 “Dream Team” members (youth groups and their leaders) provided 1000 hours of yard work for seniors.

Satisfaction survey of referral sources for Outreach program:

- In 2010, the Police and Fire Departments, Emerson Hospital’s Emergency Room, the Housing Authority and local banks and businesses continued to be our most frequent referral sources for Outreach Services.
- A recent informal survey of these referral sources showed that 87% of those surveyed felt that the COA’s response was excellent and 13% rated the COA’s response as very good.
- During calendar 2010 the COA Outreach Program has provided case management to 213 seniors, crisis interventions 13 times, general information and referral to 408 people and assistance to 48 families of seniors.
- In regards to the outcome of those referrals, those surveyed felt that the COA brought the situation to an excellent end 73% of the time. 20% rated the COA’s intervention as having a very good outcome and 7% fair.

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 1.2% decrease in operating expenses from that of the FY11 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 \$1,291 to \$1,404 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 29,476	\$ 30,190	\$ 30,583	\$ 30,222
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 29,476	\$ 30,190	\$ 30,583	\$ 30,222

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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
<u>Veterans Services</u>					
Personnel Services	\$ 18,238	\$ 18,212	\$ 18,550	\$ 18,550	\$ 18,550
Purchased Services	1,260	1,287	1,291	1,404	1,404
Supplies	399	363	517	468	468
Other Charges	130	351	725	800	800
Sub Total	\$ 20,027	\$ 20,214	\$ 21,083	\$ 21,222	\$ 21,222
<u>Veterans Benefits</u>					
Other Charges	\$ 9,449	\$ 9,976	\$ 9,500	\$ 9,000	\$ 9,000
Totals	\$ 29,476	\$ 30,190	\$ 30,583	\$ 30,222	\$ 30,222

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 30,583	100.00%	\$ 30,222	100.00%	-1.18%
Totals	\$ 30,583	100.00%	\$ 30,222	100.00%	-1.18%

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

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5115	Veterans Service Agent	783 hrs.	18,550	783 hrs.	18,550
	Total	<u>0.38 FTEs</u>	<u>\$ 18,550</u>	<u>0.38 FTEs</u>	<u>\$ 18,550</u>

Mission Statement:

The purpose of this funding is to provide the community with efficient and cost-effective services in planning for and carrying-out Concord's annual, tradition-rich, public ceremonies and celebrations.

Budget Highlights:

- This budget represents a 0.2% increase in operating expenses over that of the FY11 budget.
- Public safety (police overtime) remains a significant but necessary portion of this Public Ceremonies account at \$10,090.
- Additional Public Ceremonies expenses remain unchanged at \$10,950. This amount includes band and musician fees, honored-citizen related expenses, horse and carriage rentals, and more.
- Flag replacement remains an important element of this account for the annual purchase of Memorial Day flags as well as for maintenance of the street flags which are placed out for various significant days and events during the year. This line was reduced in FY11 due to budget constraints, and remains at \$2,500.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 23,855	\$ 23,636	\$ 23,483	\$ 23,540
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,855	\$ 23,636	\$ 23,483	\$ 23,540

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.

HUMAN SERVICES: Ceremonies & Celebrations

Item 31

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Public Ceremonies	\$ 20,734	\$ 20,621	\$ 20,983	\$ 21,040	\$ 21,040
Memorial Day Flags	1,705	1,960	1,500	1,500	1,500
Street Flags	1,416	1,055	1,000	1,000	1,000
Totals	<u>\$ 23,855</u>	<u>\$ 23,636</u>	<u>\$ 23,483</u>	<u>\$ 23,540</u>	<u>\$ 23,540</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 23,483	100.00%	\$ 23,540	100.00%	0.24%
Totals	<u>\$ 23,483</u>	100.00%	<u>\$ 23,540</u>	100.00%	0.24%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 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 13.2% decrease in operating expenses from that of the FY11 budget.
- This budget does not include payment to the Chamber of Commerce for providing Visitors Center Services. \$2,000 was allocated for this purpose in FY11
- 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 25,601	\$ 27,162	\$ 25,962	\$ 22,854
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 25,601	\$ 27,162	\$ 25,962	\$ 22,854

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 a tenant in the Visitors' Center portion of the building and manages the information 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	
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed	FY10 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 724	\$ 702	\$ 655	\$ 823	0.627	7.586
Natural Gas	948	681	475	543	0.608	0.554
Water	629	674	552	698	0.602	0.171
Sewer	1,364	1,491	1,241	1,582	1.332	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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 6,822	\$ 8,090	\$ 7,338	\$ 2,340	\$ 2,340
Purchased Service	9,825	8,796	10,244	13,964	13,964
Supplies	2,954	3,154	3,880	4,050	4,050
Other Charges and Expenses	-	-	2,000	-	-
Capital Outlay	6,000	7,122	2,500	5,000	2,500
Totals	<u>\$ 25,601</u>	<u>\$ 27,162</u>	<u>\$ 25,962</u>	<u>\$ 25,354</u>	<u>\$ 22,854</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 25,962	100.00%	\$ 22,854	100.00%	-11.97%
Totals	<u>\$ 25,962</u>	100.00%	<u>\$ 22,854</u>	100.00%	-11.97%

Capital Outlay Plan							
Ref. #	Description	FY11 Budgeted	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
A-5	Building Improvements	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Totals	<u>\$ 2,500</u>					

Personnel Services Summary					
Code	Position Title	FY11 Budgeted		FY12 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5115	Limited Status (custodian)	0 hrs.	\$ -	156 hrs.	\$ 2,340
5130	Overtime (custodian)	252 hrs.	7,338	0 hrs.	-
	Total		<u>\$ 7,338</u>		<u>\$ 2,340</u>

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 a 11.1% increase over the FY11 budget.
- As of June 30, 2010, the General Fund accrued liability for sick leave buyback payable at retirement was \$1,383,558 (-6.9%) for 125 eligible active Town employees. 65% of this liability is on account of uniformed Police and Fire personnel.
- At FY10 year-end, \$55,000 of the current appropriation was encumbered and reserved toward meeting this long-term liability.
- The accumulated reserve balance at June 30, 2010 was \$77,142.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 71,848	\$ 71,856	\$ 90,000	\$ 100,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 71,848	\$ 71,856	\$ 90,000	\$ 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. However, agreements with Police and Fire Unions do not restrict eligibility. 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 raised within the next few budget years to about \$100,000. The FY12 proposed budget increases this item by \$10,000, to a level of \$90,000.

Public Safety Medical Disability:

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

There are presently 16 retirees eligible for this benefit. The statute does not require the Town to make payments in excess of funds appropriated for the purpose, but the Town's past practice suggests that it makes every practical effort to cover eligible expenses. At present, this account is projected to cover only minor expenses such as office visits and prescriptions not covered by the retiree's health insurance plan.

Employee Assistance Program:

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

UNCLASSIFIED: Town Employee Benefits

Item 33

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Unused Sick Leave	-	13,161	80,000	90,000	90,000
Public Safety	978	185	2,500	2,500	2,500
Employee Assistance Program	8,370	3,510	7,500	7,500	7,500
Sick Leave Buyback Res.	62,500*	55,000	-	-	-
Totals	\$ 71,848	\$ 71,856	\$ 90,000	\$ 100,000	\$ 100,000

*Of the amount reserved at 6/30/09, \$40,358 was expensed for benefits payable to eligible employees who retired during FY10.

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 90,000	100.00%	\$ 100,000	100.00%	11.11%
Totals	\$ 90,000	100.00%	\$ 100,000	100.00%	11.11%

Sick Leave Buy-Back Liability at June 30				
	FY08	FY09	FY10	
Police Union	\$ 317,438	\$ 340,305	\$ 362,214	
Fire Union	615,928	573,734	540,478	
All Other Town Gov't	500,378	572,410	480,866	
Total Liability Payable From this Account**	\$ 1,433,744	\$ 1,486,449	\$ 1,383,558	
Concord Public Schools***	\$ 1,784,351	\$ 1,843,289	\$ 1,702,435	
Total General Fund Liability	\$ 3,218,095	\$ 3,329,738	\$ 3,085,993	

**Payout FY11-FY15 from this account is expected to exceed \$500,000.

***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 FY11 budget.
- This account is less than 1% of Article 6, the accounts under the jurisdiction of the Town Manager.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Transfer to Other Accts.	\$ (78,168)	\$ (76,582)	N/A	N/A
Return to Revenue	\$ 146,832	\$ 148,418	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 2011 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 FY10 the Finance Committee made transfers summarized in the following table:

<u>Town Account</u>	<u>Amount</u>	<u>Purpose</u>
2010 Flood Emergency (Dept. 230)	\$66,582	Public Safety and Public Works; costs associated with March 15 – April 14 floods.
Land Fund (Dept. 188)	10,000	Removal of underground fuel storage tanks from Marshall and McGrath farm parcels.
Total	\$76,582	

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Original Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Total Transferred	(78,168)	(76,582)	N/A	N/A	N/A
Balance Unexpended (Return to Revenue)	146,832	148,418	N/A	N/A	N/A

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 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 34.3% increase in operating cost over that of the FY11 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
Appropriation	\$ 600,000	\$ 300,000	\$ 350,000	\$ 470,000
Less Transfers & Encumbrances	\$ (560,013)	\$ (295,750)	\$ (292,936)	N/A
Balance Unexpended	\$ 39,987	\$ 4,250	\$ 57,064	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 FY12 recommendation is projected to be sufficient for approximately a 4.5% 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 FY12 step increase and merit pay plan prior to July 1, 2011.

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

At July 1, 2009 the enacted budget allowed uniform 2% salary adjustments for all non-union staff under the Town Manager's jurisdiction, with no allowance for step increases or merit pay adjustments. The FY12 budget guideline established by the Finance Committee allows for increased funding for this purpose. The Town Manager is proposing a 1% market adjustment to pay scales and an average 3.5% 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 FY12 are proposed for funding from this account.

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Original Appropriation	\$ 600,000	\$ 300,000	\$ 350,000	\$ 500,000	\$ 470,000
Total Transfers	(550,013)	(295,750)	(292,936)	N/A	N/A
Encumbered	(10,000)	-	-	N/A	N/A
Balance Unexpended (Return to Revenue)	\$ 39,987	\$ 4,250	\$ 57,064*	N/A	N/A

*Balance not distributed to operating department accounts as of Dec. 31, 2010.

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 350,000	100.00%	\$ 470,000	100.00%	34.29%
Totals	<u>\$ 350,000</u>	100.00%	<u>\$ 470,000</u>	100.00%	34.29%

Mission Statement:

This account exists to acquire land for Town use.

Budget Highlights:

- No General Fund support is proposed in FY12.
- 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ -	\$ 15,000	\$ -	\$ -

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. No appropriation is proposed for FY12. The balance of the fund as of June 30, 2010 was \$36,057.

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	\$ 5,200	\$ 3,150	\$ -	\$ -	\$ -
Other Charges & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 5,200	\$ 3,150	\$ -	\$ -	\$ -

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ -	N/A	\$ -	N/A	N/A
Totals	\$ -	N/A	\$ -	N/A	N/A

Land Fund History

	FY06	FY07	FY08	FY09	FY10	FY11 Budgeted	FY12 Proposed
<u>Fund Source</u>							
Beginning Balance	\$ 32,508	\$ 19,691	\$ 20,738	\$ 16,170	\$ 24,010	\$ 36,057	\$ 36,157
Return to Fund	-	-	-	12,700 (g)	-	-	-
Sale of Land	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	15,000	-	-
Gifts	-	-	-	-	-	-	-
Interest Earned	928	1,047	812	340	197	100	100
Total Available	\$ 33,436	\$ 20,738	\$ 21,550	\$ 29,210	\$ 39,207	\$ 36,157	\$ 36,257
<u>Fund Uses</u>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Purchase	-	-	-	-	-	-	-
Options	-	-	-	-	-	-	-
Appraisal, Legal, Surveying, etc.	13,745	-	5,380 (f)	5,200	3,150	-	-
Total Used	\$ 13,745	\$ -	\$ 5,380	\$ 5,200	\$ 3,150	\$ -	\$ -
Ending Balance	\$ 19,691	\$ 20,738	\$ 16,170	\$ 24,010	\$ 36,057	\$ 36,157	\$ 36,257

Notes:

(f) Costs related to acquisition of Emerson Annex Unit 4.

(g) 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. Commencing in FY10, this budget also includes full funding of the Annual Required Contribution (ARC) for other post-employment benefits (OPEB) to be paid by the Town's Enterprise Funds and partial funding of the General Fund ARC.

Budget Highlights:

- This budget represents a 7.4% increase in insurance costs over those of the FY11 budget.
- The General Fund share of this account is budgeted to increase by 7.5% in FY12.
- About 70% of active employees select Town health insurance coverage.
- The Town has completed an actuarial study of its future post-employment group health cost, as required by GASB 45. This study indicates that full funding of post-retirement health insurance benefits would require a \$2 million increase in the General Fund appropriation. The FY12 proposed budget allocates \$150,000 toward the General Fund obligation.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$3,646,048	\$3,768,551	\$ 4,465,000	\$ 4,800,000
Transfer to Insurance Reserve	\$ 178,952	\$ 384,049	\$ -	\$ -
Other Funds	\$ 400,943	\$ 883,284	\$ 722,192	\$ 770,932
Total Expenditures	\$4,225,943	\$5,035,884	\$ 5,187,192	\$ 5,570,932

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.

The Town's group health insurance plan is provided through the **Minuteman Nashoba Health Group (MNHG)**, a consortium of thirteen towns, four regional school districts and a Special Education Collaborative. The group consists of the following: Ayer, Bolton, Boxborough, Clinton, Carlisle, Concord, Harvard, Groton, Lancaster, Pepperell, Phillipston, Stow, Tyngsboro, the Concord-Carlisle Regional School District, the Lincoln-Sudbury Regional School District, the North Middlesex Regional School District, the Naragansett Regional School District, and the Concord Area Special Education Collaborative. As of January 1, 2011, the MNHG Group covered 4,320 employees and retirees.

Dental and basic life insurance and the non-contributory programs of supplemental life insurance and disability income protection are contracted jointly with the Concord-Carlisle Regional School District and provided to all eligible Town, CPS, and CCRSD employees.

OPEB Trust Fund

Transfers to the OPEB Trust Fund reflected in the FY10 actual and FY11/FY12 budgets shown above are:

	FY10	FY11	FY12
General Fund	\$ -	\$ -	\$ 150,000
Light Fund	254,364	138,424	151,436
Water Fund	123,883	68,097	74,498
Sewer Fund	30,971	17,025	18,625
Swim and Fitness Fund	71,462	39,646	43,373
Total	\$ 480,680	\$ 263,192	\$ 437,932

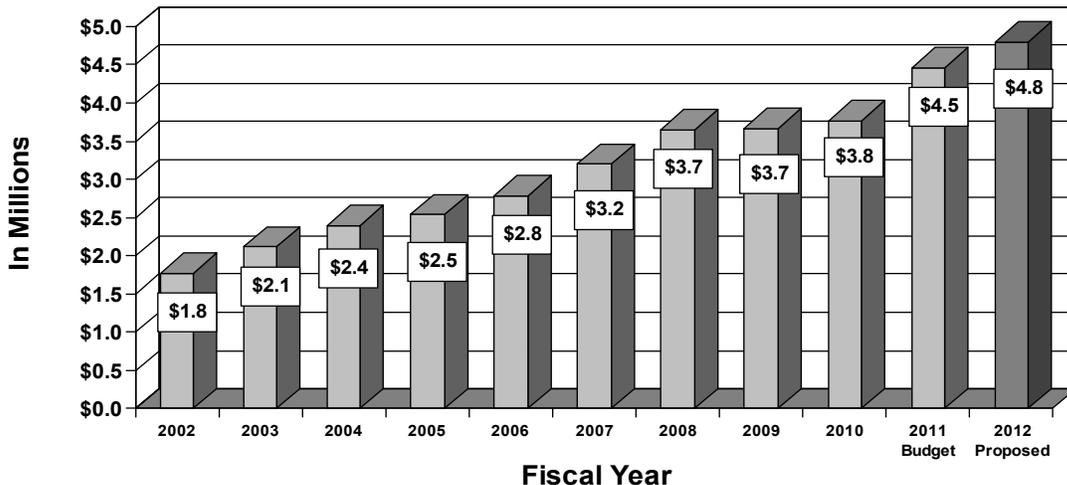
JOINT (TOWN-CPS): Group Insurance

Item 37A

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Health Insurance	\$ 3,771,535	\$ 3,912,924	\$ 4,600,000	\$ 4,800,000	\$ 4,800,000
Life Insurance	16,286	16,068	20,000	18,000	18,000
Dental Insurance	235,338	236,335	254,000	250,000	250,000
OPEB	-	480,680	263,192	437,932	437,932
Other Prof. Services	11,200	1,200	15,000	15,000	15,000
Medicare Part B Penalty Reimbursement	12,631	4,629	35,000	50,000	50,000
Transfer to Insurance Reserve Fund	178,952	384,049	-	-	-
Total Expenditure	\$ 4,225,943	\$ 5,035,884	\$ 5,187,192	\$ 5,570,932	\$ 5,570,932

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 4,465,000	86.08%	\$ 4,800,000	86.16%	7.50%
Light Fund	354,424	6.83%	379,354	6.81%	7.03%
Water Fund	133,097	2.57%	151,080	2.71%	13.51%
Sewer Fund	36,025	0.69%	37,770	0.68%	4.84%
Recreation Fund	66,000	1.27%	73,298	1.32%	11.06%
Swim & Fitness Center Fund	120,646	2.33%	115,970	2.08%	-3.88%
Retirement	12,000	0.23%	13,460	0.24%	12.17%
Totals	\$ 5,187,192	100.00%	\$ 5,570,932	100.00%	7.40%

Group Insurance Costs
(General Fund Only)



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 projects an overall 5% decrease.
- 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				
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 133,487	\$ 119,769	\$ 175,000	\$ 175,000
Transfer to Insurance Reserve	\$ 91,513	\$ 80,232	\$ -	\$ -
Other Funds	\$ 147,293	\$ 160,971	\$ 180,000	\$ 163,000
Total Expenditures	\$ 372,293	\$ 360,971	\$ 355,000	\$ 338,000

	<u>\$ in thousands</u>	<u>% of total</u>
Town Appropriation	\$165	50.3%
Public Schools (K-8)	45	13.7
CCRS	20	6.1
Light Fund	50	15.2
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 \$214.1 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 Assistant 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 \$335,000, with an expected actual cost of \$289,000. Premium rates had increased 45% over the three year period from FY02 to FY05. The switch of coverage to MIIA in FY06 produced significant premium reductions for equivalent vehicle, property and general liability coverage. The budget estimate for FY12 (the rate adjustment in July, 2011) 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 37B

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Insurance Premiums	\$ 280,780	\$ 272,360	\$ 335,000	\$ 328,000	\$ 328,000
Damages to Pers. & Prop.	-	8,380	10,000	5,000	5,000
Insurance Advisor	-	-	10,000	5,000	5,000
Transfer to Ins. Res. Fund	91,513	80,232	-	-	-
Total Expenditure	\$ 372,293	\$ 360,971	\$ 355,000	\$ 338,000	\$ 338,000

Insurance Premium Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Gross Budget	General Fund Only
Automobile	\$ 72,508	\$ 72,755	\$ 85,000	\$ 71,000	\$ 43,000
General Liability, Umbrella, Pub. Officer, School Board	108,181	79,408	108,000	120,000	45,000
Property Insurance	98,278	89,451	110,000	100,000	40,000
Police and Fire Medical	-	28,933	30,000	35,000	35,000
All Other	1,813	1,813	2,000	2,000	2,000
Total Expenditure	\$ 280,780	\$ 272,360	\$ 335,000	\$ 328,000	\$ 165,000

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 175,000	49.30%	\$ 175,000	51.78%	0.00%
Other Sources:					
CMLP	40,000	11.27%	50,000	14.79%	25.00%
Water	31,000	8.73%	30,000	8.88%	-3.23%
Sewer	9,000	2.54%	8,000	2.37%	-11.11%
Swim and Fitness	7,000	1.97%	8,000	2.37%	14.29%
CPS	55,000	15.49%	45,000	13.31%	-18.18%
CCRSD	30,000	8.45%	20,000	5.92%	-33.33%
Other	8,000	2.25%	2,000	0.59%	-75.00%
Totals	\$ 355,000	100.00%	\$ 338,000	100.00%	-4.79%

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 \$629 per week. Claimant is eligible for 30x the weekly benefit or 36% of base period wages (12 months prior to claim date).

Workers Compensation

- "Administrative services" is for a claims administration service contract.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 112,484	\$ 142,436	\$ 200,000	\$ 200,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 112,484	\$ 142,436	\$ 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 FY12 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.

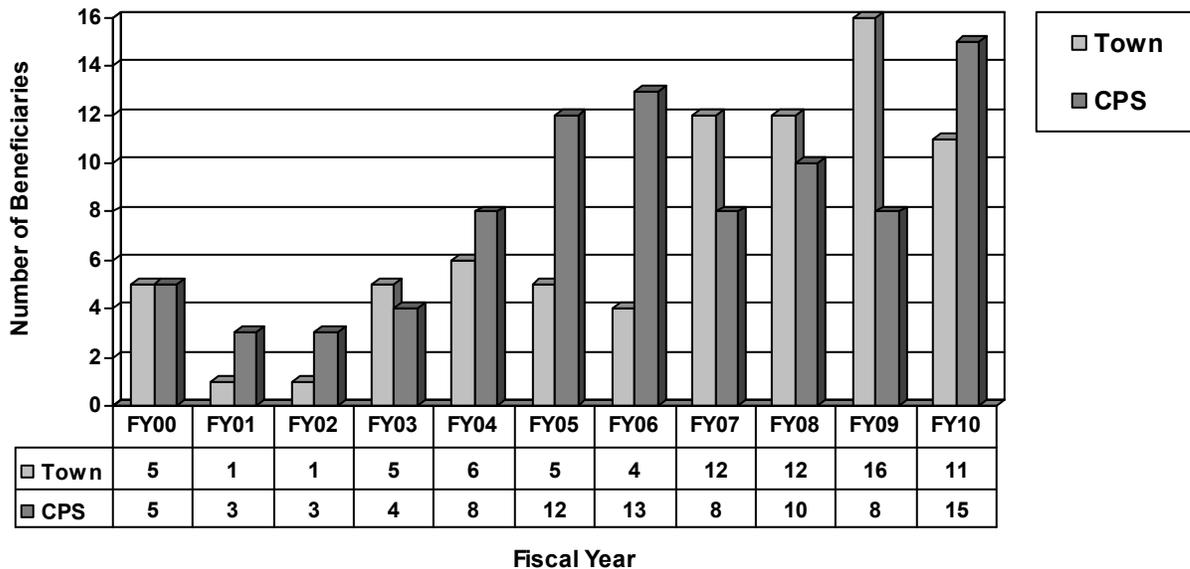
"Stop-Loss" coverage with an insured ceiling of \$2 million per year, a specific retention level of \$350,000 per accident and an aggregate retained loss of \$591,246 per year has been acquired for the current year (July 1, 2010 to June 30, 2011) at a premium of \$34,355, of which the General Fund's share was \$26,625.

JOINT (TOWN-CPS): Unemployment & Workers' Compensation Item 38

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Unemployment Comp.	\$ 53,781	\$ 76,334	\$ 100,000	\$ 100,000	\$ 100,000
<u>Workers Comp.</u>					
Admin. Services	\$ 12,755	\$ 12,250	\$ 20,000	\$ 20,000	\$ 20,000
Reinsurance/Stop-loss	24,290	25,150	30,000	30,000	30,000
Medical Expenses	21,658	\$ 16,756	50,000	50,000	50,000
Settlements	-	11,946	-	-	-
Total Expenditure	\$ 112,484	\$ 142,436	\$ 200,000	\$ 200,000	\$ 200,000

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 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.
- Calendar year 2011 saw a market recovery, with a gain of about 12.5%.
- The next biennial actuarial valuation will be as of January 1, 2012.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$2,450,000	\$2,500,000	\$ 2,750,000	\$ 2,860,000
Other Funds	\$ 315,428	\$ 338,767	\$ 363,022	\$ 408,969
Total Expenditures	\$2,765,428	\$2,838,767	\$ 3,113,022	\$ 3,268,969

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.

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			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Contributory Retirement	\$ 2,531,596	\$ 2,548,752	\$ 2,750,000	\$ 2,860,000	\$ 2,860,000
Transfer to Pension Reserve.	233,832	290,015	363,022	408,969	408,969
Total Expenditure	\$ 2,765,428	\$ 2,838,767	\$ 3,113,022	\$ 3,268,969	\$ 3,268,969

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 2,750,000	88.34%	\$ 2,860,000	87.49%	4.00%
Light Fund	265,196	8.52%	314,394	9.62%	18.55%
Water Fund	24,966	0.80%	35,345	1.08%	41.57%
Sewer Fund	6,241	0.20%	8,836	0.27%	41.58%
Swim and Fitness Fund	66,619	2.14%	50,394	1.54%	-24.35%
Totals	\$ 3,113,022	100.00%	\$ 3,268,969	100.00%	5.01%

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).

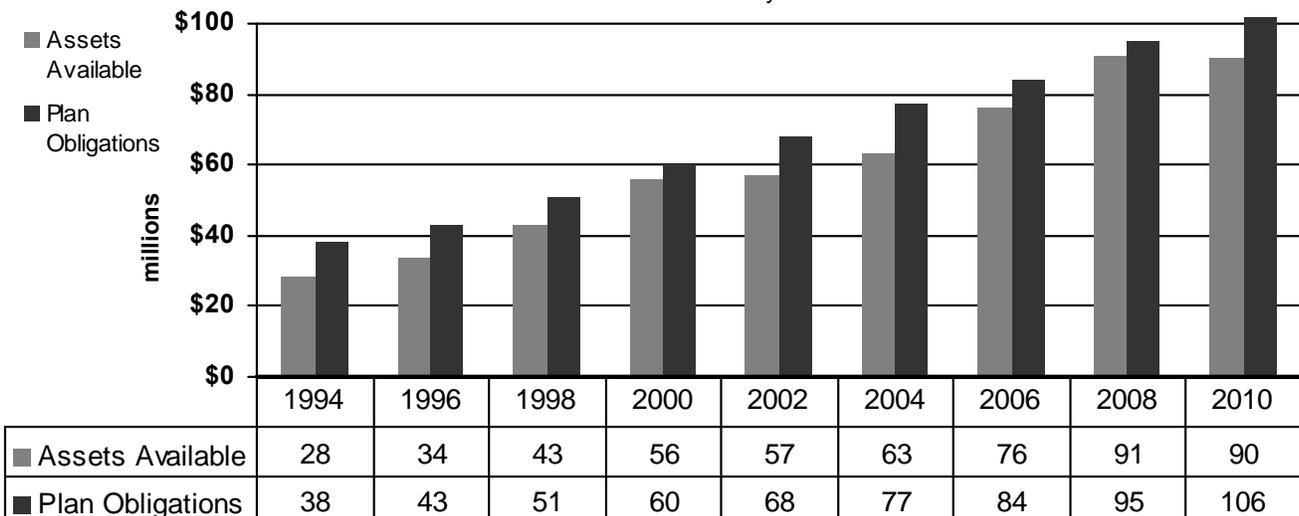
The System is “unfunded” in that, since its inception in 1937, and continuing until 1992, the employer contribution had been related solely to pension payments for current retirees. A “funded” system would require that, upon retirement, assets had been accumulated on behalf of each member sufficient, 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. Calendar 2008 investment results were sharply negative. While calendar year 2009 saw a rebound, the two-year period to December 31, 2009 shows a loss of more than 11%.

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.

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 \$5,247,787 on December 31, 2010 (an increase of 19% for the calendar year). As of that date, the market value of the system's assets was estimated at \$92,143,000 (an increase of almost \$10 million for the calendar year).

The Pension Fund contribution required from the employers for FY12 is \$3,352,832. The Cost of Benefits required to be funded in FY12 is estimated at \$4,331,566. This difference of \$978,734 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). FY09-11 costs and projected FY12 costs are:

	FY09	FY10	FY11	FY12
Pension Fund	\$3,726,459	\$3,870,991	\$4,207,352	\$4,331,566
Less cost payable only by CHA	11,336	11,336	11,336	11,336
Less PRF transfer	773,801	859,359	980,770	978,734
Net Funding (all employers)	<u>\$2,941,322</u>	<u>\$3,000,296</u>	<u>\$3,215,246</u>	<u>\$3,352,832</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:

	FY10		FY11		FY12	
Town (including CPS)	\$2,548,752	84.95%	\$2,750,000	85.53%	\$2,855,976	85.47%
CCRS D	431,742	14.39%	432,772	13.46%	452,439	13.54%
Housing Authority (CHA)	19,802	0.66%	32,474	1.01%	33,081	0.99%

Performance Information: The Retirement System operates on a calendar year fiscal period. For the year ended December 31, 2009, system receipts of \$19.6 million were derived as follows:

Employee Contributions	\$2,239,377
Employer Contributions	\$3,011,632
Commonwealth (COLA)	\$114,526
Investment Earnings (Losses)	\$14,235,633

For the five-year period 2005-2009, the Concord Retirement System's investment performance showed an annualized return of 3.60% compared to a composite rate of return of 3.97% for all 106 retirement boards in the MGL Chapter 32 pension system.

Concord's funded ratio of 85.3% at January 1, 2010 ranked 8th out of 106 retirement boards as reported on PERAC's website as of January 1, 2011.

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 3.1%, to \$500,000, 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.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 512,633	\$ 539,611	\$ 580,000	\$ 610,000
Other Funds	\$ 136,528	\$ 129,765	\$ 148,000	\$ 140,000
Total Expenditures	\$ 649,162	\$ 669,376	\$ 728,000	\$ 750,000

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 83% in FY10 and is projected to be 86% in FY12 (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%. For calendar year 2011, the employee tax has been reduced to 4.2%, but the employer share is 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 Medicare tax even if initially hired by the Town prior to April 1, 1986.

Medicare Tax

% of Payroll Covered	FY06	FY07	FY08	FY09	FY10	Est. FY11	Est. FY12
Town	75%	76%	77%	78%	77%	79%	80%
CPS	80%	81%	85%	88%	88%	89%	91%

Social Security Tax

% of Expense	FY09 Actual	FY10 Actual
Town – General Fund	27%	25%
Recreation	28%	25%
Swim & Fitness	14%	12%
CPS	29%	37%
Other	2%	1%

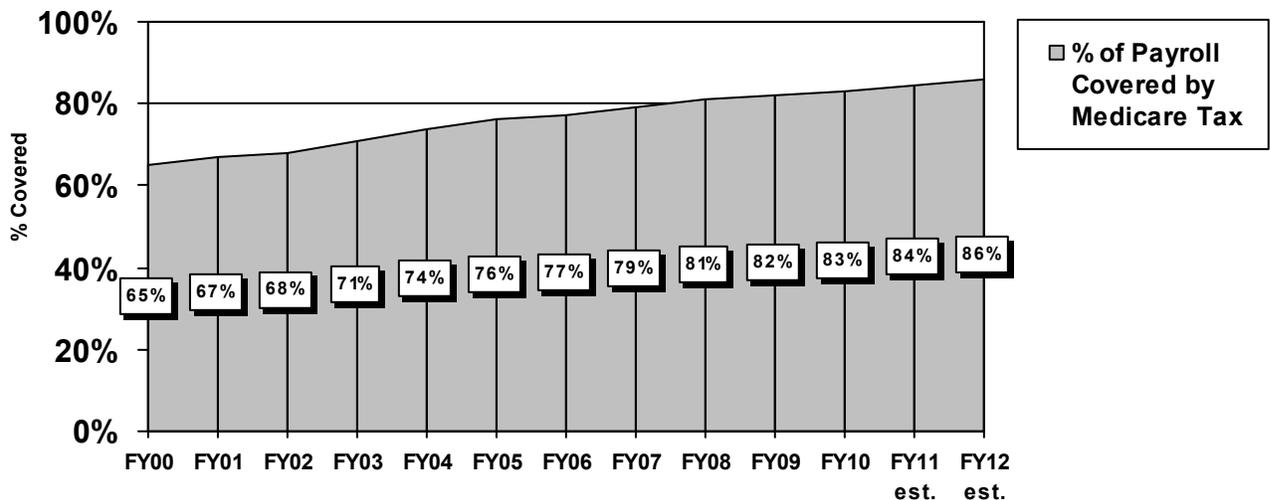
JOINT (TOWN-CPS): Social Security/Medicare

Item 40

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Medicare Tax	\$ 489,176	\$ 512,829	\$ 558,000	\$ 575,000	\$ 575,000
Social Security Tax	159,986	156,547	170,000	175,000	175,000
Total Expenditure	\$ 649,162	\$ 669,376	\$ 728,000	\$ 750,000	\$ 750,000

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 580,000	79.67%	\$ 610,000	81.33%	5.17%
Light Fund	29,500	4.05%	30,500	4.07%	3.39%
Water Fund	11,500	1.58%	11,000	1.47%	-4.35%
Sewer Fund	3,000	0.41%	3,000	0.40%	0.00%
Recreation Fund	64,000	8.79%	54,000	7.20%	-15.63%
Swim and Fitness Center	36,000	4.95%	36,000	4.80%	0.00%
Solid Waste Disposal Fund	1,000	0.14%	1,400	0.19%	40.00%
Parking Meter Fund	1,000	0.14%	1,000	0.13%	0.00%
Gift Fund	1,400	0.19%	2,400	0.32%	71.43%
Retirement Admin. Fund	600	0.08%	700	0.09%	N/A
Totals	\$ 728,000	100.00%	\$ 750,000	100.00%	3.02%

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 January 2010, in connection with the sale of a \$15.1 million General Obligation Bond, Moody's Investors Service reaffirmed the Town's credit rating of Aaa, its highest rating category.
- Concord is one of twelve Massachusetts municipalities to hold this rating, which it has maintained since November of 1987.
- Total FY12 tax-supported debt service – within the Levy Limit and excluded – is projected to be 9.2% of the total proposed General Fund budget.
- The next long-term bond issuance is scheduled for mid-May 2011 in the approximate amount of \$9,160,000. The estimate of FY12 debt service for this issuance is included in the proposed budget.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
Within the Levy Limit	\$2,928,429	\$2,961,880	\$3,175,000	\$3,275,000
Excluded Debt Levy	3,297,379	4,073,397	3,432,986	3,746,921
Thoreau Grant Transfer	-	-	431,796	427,413
Total General Fund Appropriation	\$6,225,808	\$7,035,277	\$7,039,782	\$7,449,334
Debt Stabilization	-	-	1,000,000	700,000
Premium Reserve	3,956	3,636	5,395	4,937
Total*	\$6,229,764	\$7,038,913	\$8,045,177	\$8,154,271

*Total does not include assessable share of CCRSD debt.

Description:

This budget provides for principal and interest repayment on the Town's tax-supported long-term debt, short-term note interest for cash flow and construction financing needs, and costs associated with debt issuance. All debt is issued as "General Obligation" based on the full faith and credit of the Town, but debt issued on behalf of the Town's enterprises (Water, Sewer, Light) is supported fully by the respective enterprise revenue. This budget, however, shows only the General Fund debt service (principal and interest repayment) and costs. The table on pages III-167/168 shows all debt service for bonds issued through January 15, 2010 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 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 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; finally, rapid principal repayment serves as a key foundation element of the Town's 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 might be structured for a longer repayment depending on the nature of the project. Revenue-supported debt (water, sewer, light) is subject to different 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.

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
i. Long-Term Debt					
Town - Principal	\$ 1,761,000	\$ 1,750,000	\$ 2,125,000	\$ 2,220,000	\$ 2,220,000
Interest	290,184	245,134	240,517	262,966	262,966
Sub Total	\$ 2,051,184	\$ 1,995,134	\$ 2,365,517	\$ 2,482,966	\$ 2,482,966
School - Principal	685,000	875,000	655,000	575,000	575,000
Interest	88,270	95,590	85,568	84,716	84,716
Sub Total	\$ 773,270	\$ 970,590	\$ 740,568	\$ 659,716	\$ 659,716
A. Within the Levy Limit Total	\$ 2,824,454	\$ 2,965,724	\$ 3,106,085	\$ 3,142,682	\$ 3,142,682
Debt Exclusion - Town Principal	270,326	171,747	173,196	174,675	174,675
Interest	58,543	50,572	48,718	44,253	44,253
Subtotal	\$ 328,869	\$ 222,319	\$ 221,914	\$ 218,928	\$ 218,928
Debt Exclusion - School - Principal	1,635,000	2,325,000	2,990,000	3,080,000	3,080,000
Interest	994,827	1,339,154	1,648,263	1,578,738	1,578,738
Subtotal	\$ 2,629,826	\$ 3,664,154	\$ 4,638,263	\$ 4,658,738	\$ 4,658,738
B. Excluded Debt Total	\$ 2,958,696	\$ 3,886,473	\$ 4,860,177	\$ 4,877,666	\$ 4,877,666
Long-Term Debt Total (A+B)	\$ 5,783,150	\$ 6,852,197	\$ 7,966,262	\$ 8,020,348	\$ 8,020,348
ii. Short-Term Debt					
BAN Interest - within levy limit	99,444	-	38,000	97,318	97,318
BAN Interest - debt exclusion	240,426	81,078	10,000	1,605	1,605
Principal Paydown - debt exclusion (Willard BAN)	100,000	100,000	-	-	-
Sub Total	\$ 439,870	\$ 181,078	\$ 48,000	\$ 98,923	\$ 98,923
iii. Issuance Costs					
Issuance costs within levy limit	6,744	5,639	30,915	35,000	35,000
Grand Total	\$ 6,229,764	\$ 7,038,913	\$ 8,045,177	\$ 8,154,271	\$ 8,154,271

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
Gen. Fund - within levy limit	\$ 3,175,000	39.46%	\$ 3,275,000	40.16%	3.15%
Gen. Fund - Debt Exclusion	3,864,782	48.04%	4,174,334	51.19%	8.01%
General Fund Total	\$ 7,039,782	87.50%	\$ 7,449,334	91.35%	5.82%
Stab. Fund - Debt Exclusion	1,000,000	12.43%	700,000	8.58%	N/A
Premium Reserve	5,395	0.07%	4,937	0.06%	-8.49%
Totals	\$ 8,045,177	100.00%	\$ 8,154,271	100.00%	1.36%

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Section IV

Budget Detail – Unappropriated

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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 80% of the General Fund assessment for 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

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 353,725	\$ 377,395	\$ 441,741	\$ 452,785
Other Funds	\$ 19,480	\$ 11,760	\$ 11,760	\$ 11,760
Total Expenditures	\$ 373,205	\$ 389,155	\$ 453,501	\$ 464,545

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 \$355,923 for FY11 and is estimated at \$365,000 for FY12. 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 MBTA assessment for FY12 is projected to increase by 2 ½%.

Detail – General Fund Charges

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Est.
MBTA Assessment	\$338,905	\$338,362	\$357,910	\$355,923	\$365,000
Air Pollution Control District	7,239	7,399	7,583	7,748	7,835
Metro Area Planning Council	4,571	4,614	4,877	4,945	5,000
Charter School Assessment	14,335	0	0	66,100	67,750
School Choice Assessment	0	3,350	7,025	7,025	7,200
Total	\$365,050	\$353,725	\$377,395	\$441,741	\$452,785

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
State Assessments	\$ 353,725	\$ 377,395	\$ 441,741	\$ 452,785	\$ 452,785
Parking Surcharge	17,420	8,140	8,140	8,140	8,140
Excise Tax Clears	2,060	3,620	3,620	3,620	3,620
Totals	<u>\$ 373,205</u>	<u>\$ 389,155</u>	<u>\$ 453,501</u>	<u>\$ 464,545</u>	<u>\$ 464,545</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 441,741	97.41%	\$ 452,785	97.47%	2.50%
Parking Meter Fund	8,140	1.79%	8,140	1.75%	0.00%
Agency Fund	3,620	0.80%	3,620	0.78%	0.00%
Totals	<u>\$ 453,501</u>	100.00%	<u>\$ 464,545</u>	100.00%	2.44%

Mission Statement:

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

Budget Highlights:

- The Overlay account increase for FY12 was based upon past experience in a triennial revaluation year.
- About \$125,000 of the Overlay account covers the expected cost of property tax exemptions granted to eligible taxpayers by state law.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
Original Overlay	\$ 523,555	\$ 506,857	\$ 545,082	\$ 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 6/30/10		Balance as of 6/30/10
				\$	% 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%	229,798	0.41%	224,193
FY08	58,946,964	588,461	1.00%	346,907	0.59%	241,554
FY09	62,648,641	523,555	0.84%	225,767	0.36%	297,788
FY10	65,797,569	506,857	0.77%	242,442	0.37%	264,415
FY11	66,545,397	545,082	0.82%			
FY12 (proposed)		550,000				

UNAPPROPRIATED: Overlay

Item 102

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Original Overlay	\$ 523,555	\$ 506,857	\$ 545,082	\$ 550,000	\$ 550,000
Plus: Amount to be raised from recap	-	-	-	-	-
Less: Used for abatements and exemptions thru 6/30/10.	(225,767)	(242,442)	-	-	-
Transferred to (from) other years	-	-	-	-	-
Transferred to unreserved fund balance	-	-	-	-	-
Balance as of June 30th	\$ 297,788	\$ 264,415	N/A	N/A	N/A

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 545,082	100.00%	\$ 550,000	100.00%	0.90%
Totals	\$ 545,082	100.00%	\$ 550,000	100.00%	0.90%

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 FY01-FY10 is \$559,921.
- The budget objective is to appropriate at or close to the 10-year average (see Item 18, Snow & Ice Removal). The FY12 Budget Guideline constraint precludes meeting this objective.
- Variance from the average annual cost is significant; the standard deviation for the past ten years is \$131,987.
- The average annual snow account deficit for the past 5 years is \$156,185.
- The FY12 Budget Plan provides for a current year cost overrun at approximately the average deficit of the past 5 years.

Expenditure Summary - Snow Account Deficit

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$ 358,915	\$ 239,730	\$ 99,199	\$ 160,000

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 FY11 snow and ice deficit budget covers the deficit that may be incurred during FY11 (July 1, 2010 - June 30, 2011) which would have to be funded as part of the FY12 tax levy. This is an estimate only, at this stage of the FY12 planning process.

Surplus (Deficit) History		Snow Appropriation	Snow Expenditure	State and Federal Aid	Net Expenditure	Surplus (Deficit)
Actual	FY01	335,000	615,817	53,708	562,109	(227,109)
	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	554,199	-	554,199	(99,199)
Budgeted	FY11	495,000				
Proposed	FY12	513,000				

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

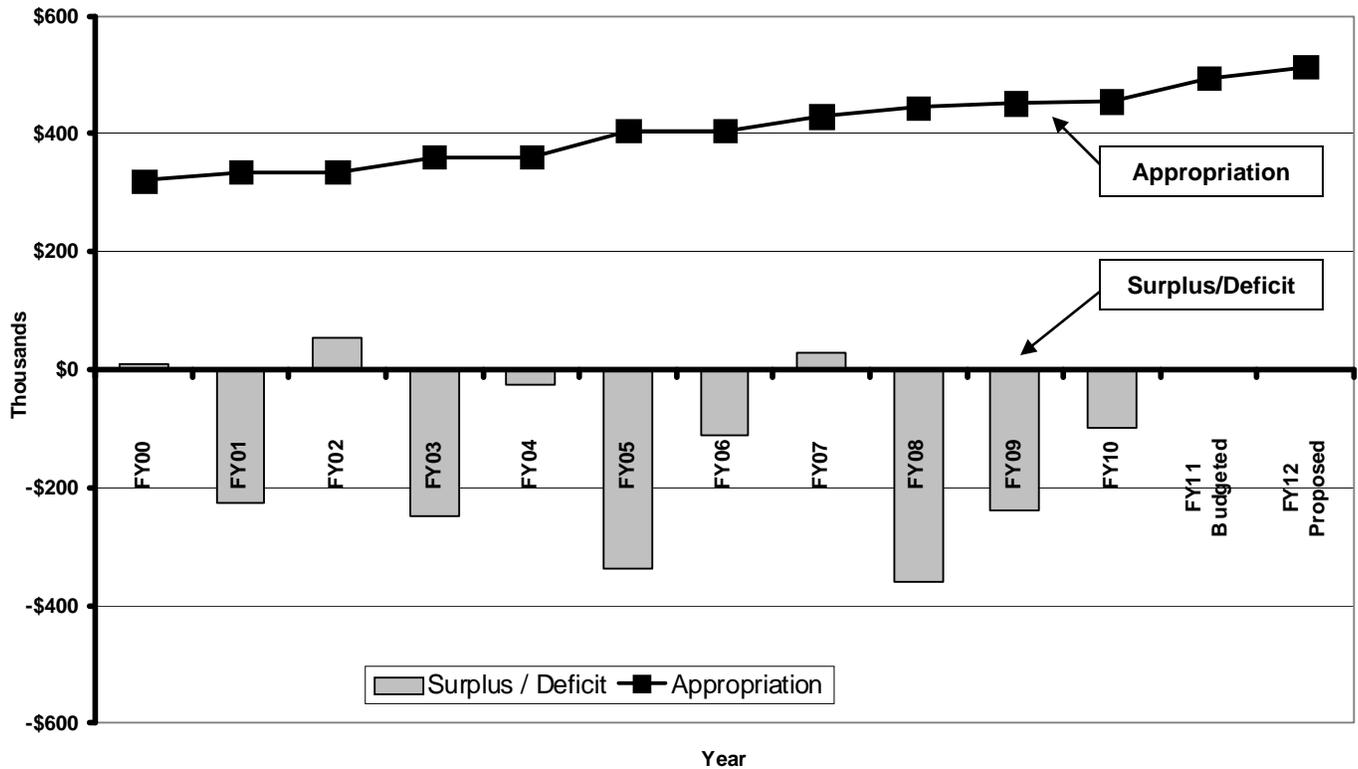
UNAPPROPRIATED: Snow and Ice Deficit/Other Deficits

Item 103

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Town Manager's Proposed
Snow and Ice Deficit of Prior Year (raised in current tax levy)	\$ 358,915	\$ 239,730	\$ 99,199	\$ 160,000	\$ 160,000
Totals	\$ 358,915	\$ 239,730	\$ 99,199	\$ 160,000	\$ 160,000

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 99,199	100.00%	\$ 160,000	100.00%	61.29%
Totals	\$ 99,199	100.00%	\$ 160,000	100.00%	61.29%

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).

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Section V

Budget Detail – Education

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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:

- State "Chapter 70" education aid for FY12 is projected to be \$1,800,000, about 6.3% of the budget.

- K-8 enrollment is projected at 10/01/11 to be:

Grade	Number	Change
K-5	1,321	+17
6-8	630	+16
Total	1,951	+33

(Source: NESDEC 11/17/10)

- The proposed CPS budget is at the Finance Committee Guideline, an increase of 2.8%.

Expenditure Summary

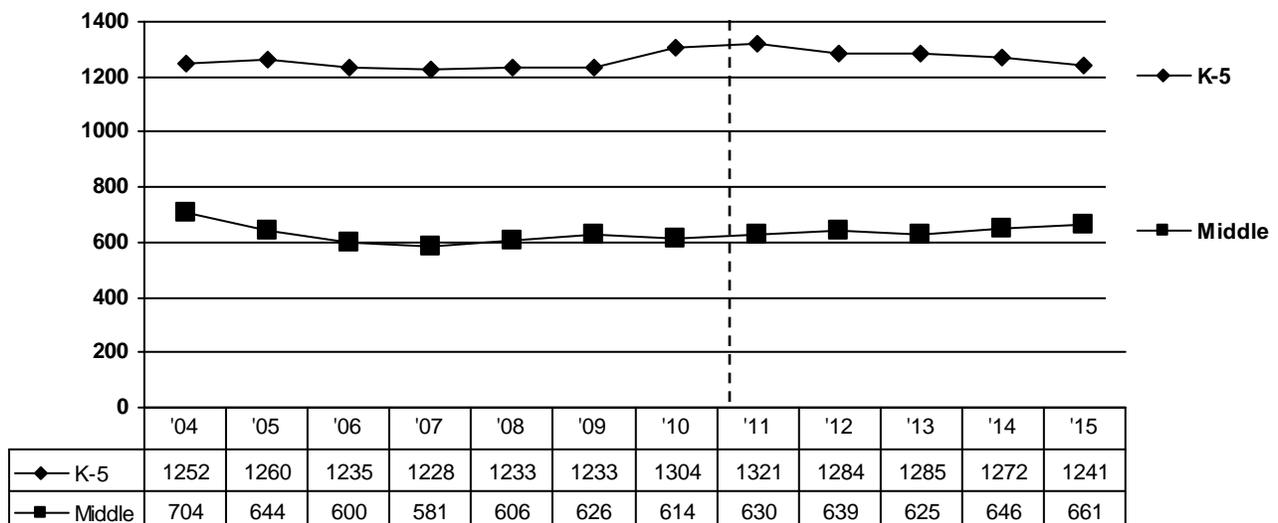
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
General Fund	\$27,024,789	\$27,699,046	\$27,699,200	\$28,474,200

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 1,918 students at October 1, 2010 (a decrease of 6.7% over the ten-year period from October 1, 2000, when enrollment was 2,055).

A five-member elected School Committee is responsible for providing policy direction to the school administration.

**Enrollment at October 1
With NESDEC projection dated 11/17/10**



Projected data 2011 to 2015

EDUCATION: Concord Public Schools

Item 104

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Fin. Com. Guideline	School Com. Proposed
Budget and Appropriation	\$ 26,423,840	\$ 27,699,046	\$ 27,699,200	\$ 28,474,200	\$ 28,474,200
	<u>\$ 26,423,840</u>	<u>\$ 27,699,046</u>	<u>\$ 27,699,200</u>	<u>\$ 28,474,200</u>	<u>\$ 28,474,200</u>

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 27,699,200	100.00%	\$ 28,474,200	100.00%	2.80%
Totals	<u>\$ 27,699,200</u>	100.00%	<u>\$ 28,474,200</u>	100.00%	2.80%

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	182.70	\$ 14,589,883	185.20	\$ 15,289,595
N/A	All Other	147.70	\$ 7,533,848	149.20	\$ 7,659,675
	Total	<u>330.40 FTEs</u>	<u>\$ 22,123,731</u>	<u>334.40 FTEs</u>	<u>\$ 22,949,270</u>

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			FY12
	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
Police (crossing guards)	\$ 50,780	\$ 50,100	\$ 54,480	\$ 54,480
Group Insurance	1,551,565	1,505,560	1,615,000	1,850,000
Unemployment/workers comp.	42,678	82,350	100,000	100,000
Retirement	579,735	625,262	643,371	662,000
Medicare Tax	267,352	274,091	310,000	322,000
Social Security	46,893	60,438	50,000	55,000
Debt Service - within levy limit	773,271	970,590	740,568	665,716
Excluded Debt	2,966,663	3,849,308	3,211,370	3,528,249
Totals	<u>\$ 6,278,937</u>	<u>\$ 7,417,699</u>	<u>\$ 6,724,789</u>	<u>\$ 7,237,445</u>

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 CCRSD budget, proposed by the School Committee, is up 2.1% from the FY11 budget.
- The operating budget increase net of debt service is 3.8% (+ \$859,081).
- The assessment required by the School Committee's proposed budget is at the Finance Committees Guideline.
- The FY11 and FY12 assessment ratios are:

	<u>FY11</u>	<u>FY12</u>
Concord	69.73%	70.39%
Carlisle	30.27%	29.61%

Expenditure Summary - Assessments

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
Concord Share	\$13,488,028	\$13,982,175	\$14,588,665	\$15,090,746
Carlisle Share	\$ 5,292,295	\$ 5,461,818	\$ 6,332,983	\$ 6,348,017
Total	\$18,780,323	\$19,443,993	\$20,921,648	\$21,438,763

Description: The Concord-Carlisle Regional School District (CCRSD) manages the grades 9-12 Academic High School (CCHS). The District is a separate political jurisdiction under the control of an elected School Committee. It does not, however, have independent taxing power. It receives state aid directly and carries out its own financial operations.

Budget History: Concord-Carlisle Regional School District

	FY07	FY08	FY09	FY10	FY11	FY12 Proposed
Gross Budget	\$ 19,486,466	\$ 20,365,127	\$ 21,381,332	\$ 22,357,071	\$ 23,498,427	\$ 23,983,262
Less:						
State Aid	(2,318,274)	(2,318,274)	(2,398,082)	(2,458,670)	(2,151,779)	(2,119,499)
District	(250,000)	(450,000)	(202,927)	(454,408)	(425,000)	(425,000)
Net Assessable	\$ 16,918,192	\$ 17,596,853	\$ 18,780,323	\$ 19,443,993	\$ 20,921,648	\$ 21,438,762
Concord	11,858,857	12,667,974	13,488,028	13,982,175	14,588,665	15,090,746
Carlisle	4,581,446	4,928,878	5,292,295	5,461,818	6,332,983	6,348,017

Debt Exclusion

Ballot Date	Amount	Date of Issue	Rate	FY11 Debt Service	Final Maturity
March 31, 1992					
March 1, 1995					
Refunded	6,365,000	April, 2003	2.71%	\$ 181,563	FY12
June 6, 2006	1,200,000				
Mar. 27, 2007	1,245,000	Dec. 15, 2007	3.33%	301,507	FY17
Mar. 31, 2009	500,000	Feb. 17, 2011 est.	1.20% est.	256,000 est.	FY13
June 8, 2010	897,000	Dec. 20, 2010	1.05% note	10,918 est.	-
Gross Total Debt Service:				\$ 749,988	
Less School Building Authority annual payment:				(288,950)	FY15 final pay
Net Apportioned to Concord and Carlisle:				\$ 461,038	

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Actual	FY10 Actual	FY11 Budgeted	Department Request	Proposed
Total Budget	\$ 21,381,332	\$ 22,494,531	\$ 23,498,427	\$ 23,983,262	\$ 23,983,262
Concord Assessment	\$ 13,488,028	\$ 13,982,175	\$ 14,591,803	\$ 15,090,746	\$ 15,090,746
Carlisle Assessment	\$ 5,292,295	\$ 5,461,818	\$ 6,334,345	\$ 6,348,017	\$ 6,348,017
Concord Assessment Ratio	<u>71.82%</u>	<u>71.91%</u>	<u>69.73%</u>	<u>70.39%</u>	<u>70.39%</u>

Funding Plan - Concord Assessment					
	FY11 Budgeted	% of Budget	FY12 School Committee Proposed	% of Budget	% Change in Dollars
General Fund:					
Ratio	69.73%		70.39%		
Operating	\$ 14,006,221	96.01%	\$ 14,766,221	97.85%	5.43%
Excluded Debt	\$ 582,444	3.99%	\$ 324,525	2.15%	-44.28%
Totals	<u>\$ 14,588,665</u>	<u>100.00%</u>	<u>\$ 15,090,746</u>	<u>100.00%</u>	<u>3.44%</u>

Personnel Services Summary					
		FY11 Budgeted		FY12 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	106.25	\$ 8,993,187	107.25	\$ 9,302,106
N/A	All Other	74.03	\$ 4,913,788	74.03	\$ 5,078,675
	Total	<u>180.28 FTEs</u>	<u>\$ 13,906,975</u>	<u>181.28 FTEs</u>	<u>\$ 14,380,781</u>

Enrollment as of October 1						
Grade	Actual	Projected				
		2010	2011	2012	2013	2014
9	297	287	305	318	297	308
10	310	297	287	305	318	297
11	313	310	297	287	305	318
12	301	317	314	301	291	309
Total	1,221	1,211	1,203	1,211	1,211	1,232

Mission Statement:

The Regional Vocational 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 Regional High School budget for FY12 is essentially unchanged from FY11 budget levels.
- Concord’s FY12 assessment is budgeted to decrease by 9.8%.

Expenditure Summary

	FY09 Actual	FY10 Actual	FY11 Budgeted	FY12 Proposed
Total Budget	\$17,001,622	\$17,496,001	\$16,238,679	\$16,435,473
Concord Assessment	\$ 486,660	\$ 637,601	\$ 590,682	\$ 532,851

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

	FY08	FY09	FY10	FY11	FY12 Proposed
Total Budget	\$16,745,769	\$17,001,622	\$17,496,001	\$16,238,679	\$16,435,473
Less:					
State Aid	3,241,890	3,252,421	2,713,325	2,389,285	2,561,921
Tuition & Choice	3,488,116	3,856,108	4,345,666	4,535,000	4,410,000
Other Revenue	120,000	155,000	462,894	460,500	285,000
Total Assessment	\$9,895,763	\$9,738,093	\$9,974,116	\$8,853,894	\$9,178,552

EDUCATION: Minuteman Regional High School

Item 106

Expenditure Detail					
	Previous Fiscal Years			FY12	
	FY09 Budget and Assessment	FY10 Budget and Assessment	FY11 Budget and Assessment	Fin. Com. Estimate (November)	Superintendent's Recommendation
Total Budget	\$ 17,001,622	\$ 17,496,001	\$ 16,238,679	N/A	\$ 16,435,473
Concord Assessment	\$ 486,660	\$ 637,601	\$ 590,682	\$ 649,750	\$ 532,851

Funding Plan					
	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 590,682	100.00%	\$ 532,851	100.00%	-9.79%
Totals	<u>\$ 590,682</u>	100.00%	<u>\$ 532,851</u>	100.00%	-9.79%

Enrollment as of October 1					
	2006	2007	2008	2009	2010
16 Member Town	635.31	468.90	401.00	371.00	375.50
Concord Only	27.84	20.00	24.00	23.00	20.00
Concord Share	4.38%	4.27%	5.99%	6.20%	5.33%

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Section VI

Budget Detail – Appendix

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Appendix: Budget Process

Budget Process

The Town of Concord operates under state statutes in general; under the Town Charter as amended, which established the present 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 2011 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 FY12 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 2011, 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 FY12 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

FY12 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.

2010

September 10	Capital Improvement Program FY12-16 requests due
September 17	Budget Instructions issued to all departments, boards and committees
September 23	FY2012 fiscal planning meeting; Board of Selectmen, School Committee, Finance Committee
October 15	FY2012 Operating Budget Requests due
November 1 – 19	Operating and Capital Budget Request review: meetings with Town department heads, Budget Review Team
November 10	Classification Report submitted by Board of Assessors to Board of Selectmen (Re: setting the FY11 property tax rates)
November 15	Public Hearing (“Classification Hearing”), proposed property tax rates for FY11 (based on FY11 appropriations voted at April 2010 Town Meeting)
November 18	Finance Committee votes Budget Guidelines and issues by November 30 to Selectmen and School Committees
December 4 (Sat)	Selectmen/Committees Coordination Meeting; planning session for April 2012 Annual Town Meeting
December 6	Warrant opened for 2011 Annual Town Meeting
December 110	Preliminary FY2012 Operating Budget recommendations and final recommendations for FY12-16 CIP compiled by Budget Review Team for Town Manager’s review and decisions

FY2012 Budget Calendar continued on next page

Appendix: Budget Process

2011

January 3	Preliminary draft of Town Manager's expenditure/appropriation recommendations for FY2012 Operating Budget submitted to Board of Selectmen
January 3	Warrant for Town Meeting closes at 4:00 PM
January 25	90 days prior to the Annual Town Meeting, the Town Manager's Proposed Budget for FY2012 (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 4	Proposed budgets for FY2012 operations of Enterprise Funds are due.
February 17	Public Hearings advertised (for FY2012 General Fund operations)
February 18	Legal deadline for mailing of Town Meeting Warrant to residents (at least 10 days prior to Public Hearing)
February 28	Finance Committee's Public Hearing on Town Manager's General Fund operating budget proposals for FY2012 and all other non-school financial articles on the Town Meeting Warrant
March 2	Finance Committee's Public Hearing on Education budget proposals for FY2012 (CPS and CCRSD School Committees, and Minuteman Science & Technology High School)
March 11	Town Manager's Proposed Budget for FY2012 Enterprise Operations published (10 days prior to Public Hearing)
March 21	Public Hearing on Enterprise Fund budgets and Articles
March 24	Finance Committee completes its recommendations for Town Meeting
April 4	Finance Committee Report to printer
April 15	Finance Committee Report mailed to residents (at least 10 days prior to Town Meeting)
April 25	Town Meeting - consideration of budget; enactment of appropriations (first session)

Appendix: Finance Committee's Budget Guidelines



Town of Concord

Finance Department
22 Monument Square
P.O. Box 535
Concord, Massachusetts 01742

Date: November 30, 2010
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: Mr. Michael Lawson, Chair of Finance Committee
Mr. Carol Wilson, Vice-Chair, and Chair of Guidelines Subcommittee
Re: **FY 2012 Final Budget Guidelines**

As required by Town by-law, the Finance Committee has voted a Budget Guideline for the fiscal year beginning July 1, 2011 (FY'12). The Guideline was adopted with consideration of the planning numbers provided to the Committee by the three budget authorities in Concord as well as an assessment of estimated non-property tax revenues for the fiscal year. The Guideline adopted by the Finance Committee directs \$2,285,000 of incremental funds to the operating budgets and assumes that \$700,000 will be allocated from the Elementary School Debt Stabilization Fund to partially offset the tax impact of FY'12 debt service on long-term serial bonds issued for the Willard School building project. The result is an estimated increase of 3.87% to support operating budgets with an overall estimated levy increase of 3.94%. This guideline level is \$1,090,120 below the current estimate of Concord's levy limit for FY'12.

The Finance Committee has adopted a guideline below the Levy Limit in recognition of a number of issues:

- 1) A continuing concern about the stability of non-property tax revenues;
- 2) An assumption that State Aid in FY'12 will be cut by an addition 10%, or approximately \$357,000;
- 3) A shift in the percent of Concord-Carlisle Regional School District (CCRSD) students who are from Concord with the associated increase in the percentage of the regional district's budget borne by Concord;
- 4) The likelihood that the citizens will be asked to support a substantial debt obligation in the near future to support major renovations and construction at the high school;
- 5) The need for the Town and the CCRSD to begin funding post-employment health insurance liabilities ("OPEB") at a meaningful and sustainable level;
- 6) The need to address contractual salary obligations and salary adjustments for

Appendix: Finance Committee's Budget Guidelines

non-union employees;

- 7) The impact on the taxpayers of operating budget increases, a likely new school debt obligation and the funding obligation for OPEB on the taxpayers, especially given the difficult economy, the flat employment statistics and the still troubling level of property foreclosures.

By setting the Guideline below the levy limit, the Finance Committee is seeking to ensure that the final adopted budgets for FY'12 will remain within the levy limit while providing the budgeting authorities with sufficient planning time to prepare budgets within these tight guidelines.

Based on the information available to date, The Finance Committee anticipates that the Town Government, the Concord Public Schools (CPS) and the Concord-Carlisle Regional School District (CCRSD) will be able to prepare FY'12 budgets that maintain core and essential programs within this Guideline. The Finance Committee will continue to carefully monitor the changing fiscal situation for variances from any present assumptions upon which our FY'12 Guideline is based and will continue to work with the budget authorities throughout the FY'12 budget preparation process to monitor factors that may require additional responses.

FY'12 Guideline

Within the Proposition 2 ½ Levy Limit, the Finance Committee recommends the following budget guideline for operating budgets:

	<u>FY'11 Final Budget</u>	<u>FY'12 Guideline</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of FY'12 Total</u>
Town Operations	\$17,352,013	\$18,102,013	\$ 750,000	4.32%	29.51%
CPS	27,669,200	28,474,200	775,000	2.80%	46.42%
CCRSD assessment for operations	<u>14,006,221</u>	<u>14,766,221</u>	<u>760,000</u>	<u>5.43%</u>	<u>24.07%</u>
Total	\$59,057,434	\$61,342,434	\$2,285,000	3.87%	

The budget approved for FY'11 set the stage for a difficult guideline process for FY'12. Both Town government and CPS had a zero percent budget increase last year. The overall impact resulted in an average property tax increase of zero percent this year. While this is a good outcome for the current fiscal year, it is not sustainable. Town and School operations require adequate resources to deliver the level of service and the quality of education that the citizens expect.

Both the Town and School budgets are predominantly driven by personnel expenditures, our Town employees and school teachers. The ability to economize therefore is difficult without affecting service levels and quality; nonetheless, both the Town and Schools have the responsibility to be economical, to conserve resources and to work hard to be innovative and reduce costs. The Finance Committee believes that the Town Manager and Superintendent of Schools have worked exceedingly hard to do so while at the same time being clear about the resources they need to provide the level of service and quality of education that we expect.

Appendix: Finance Committee's Budget Guidelines

If budgets consonant with these guidelines are adopted by the citizens at the April 2011 Annual Town Meeting, this year's guideline would result in budget increases that would lead to a FY'12 property tax increase of 3.94%. The budget levels supported by the guideline are less than the budget levels requested by either the Town or the Schools. The Finance Committee believes the guideline proposed strikes the appropriate balance between the spending needs of the Town and Schools and the tax increase required to pay the bill.

As the Finance Committee met weekly to adopt a guideline for this year's budgets, additional factors weighed on our decision. The Finance Committee wants the citizens to be aware of these additional factors:

- For the past few years the proportion of Concord high school students in the Concord-Carlisle Regional School District has been declining, resulting in an increasing share of the overall budget borne by the citizens of Carlisle. This year and for the next decade, the trend is projected to be reversed, with Concord paying a larger share of the overall Regional High School budget. For FY'12, our percentage will increase to 70.39% (from 69.73%) and is projected to increase to 78% by FY'21;
- A feasibility study is nearing completion regarding a substantial renovation of the high school campus. The Town will likely be asked at a Special Town Meeting in the fall of 2011 to approve bonding for a renovation and construction project. It is too soon to know the exact amount that will be proposed, but it is not unreasonable to conjecture that Concord's share of the cost could be between \$40 and \$45 million dollars, based on a total project cost of \$75-\$85 million dollars and a 30% state share. If the bond is approved, the necessary debt service obligation would raise property taxes by an addition 4% to 5% for approximately 25 years, a tax impact possibly beginning as soon as FY'15. It should be clear that this is neither a statement for or against this issue, but rather a factor the Finance Committee took into account as it set this year's budget guideline;
- Our wastewater treatment facility is operating at capacity and room for future growth in wastewater volume must be addressed soon. Further, while the citizens approved a significant investment in energy efficiency with the installation of fiber optic cable for our "Smart Grid" electric system, our electricity distribution capacity may remain strained and energy supply and transmission cost will surely increase;
- Finally, the Town and the CCRSD, like other cities and towns across the nation, have liabilities with respect to what are called Other Post-Employment Benefits (OPEB). To completely fund this obligation could result in an annual increase in the Town's operating budget of nearly \$2,000,000 and an annual operating budget increase of more than \$900,000 for the CCRSD. Failure to begin this funding process would likely adversely affect the Town and CCRSD credit ratings (both presently rated "Triple A" by Moody's). Any deterioration in these ratings will result in higher debt service cost, an especially important consideration as we consider the likely high school project.

Appendix: Finance Committee's Budget Guidelines

The Finance Committee also proposes an allocation of \$850,000 for FY'12 from the Town's Free Cash balance to reduce the cost to taxpayers, to help finance the CCRSD's proposed allocation to its OPEB Trust Fund, and to meet the core needs of the three budget entities. This is an increase of \$250,000 in the allocation made for the FY'11 budget.

Key Assumptions

The Finance Committee Guideline assumes that FY'12 state aid will decline by about 10% for the Town and the CCRSD. Unused property tax levy capacity for the current year (FY '11) is \$2,039,388, based upon the current year property tax rate set by the Board of Selectmen on November 15th. In other words, the current year property tax levy is below this year's levy limit. This amount may be levied in FY'12, and the Finance Committee has incorporated part of this allowance into the FY'12 budget planning.

The tax levy from New Growth – essentially new construction and renovations/additions expected to be completed by June 30, 2011 and added to the tax roll for FY'12 – is projected at a conservative \$600,000, but may be higher if the Longview Meadow development occurs on its presently planned schedule (with construction set to commence early in 2011). Other non-tax revenue sources are estimated to decrease by \$60,000 (down about 1.2%). The Finance Committee will continue to carefully monitor FY'11 performance in this area for any signs of deterioration that could also affect FY'12 projections. Finally, the 2.5% increment allowed for the Levy Limit for FY'12 equals an estimated \$1,614,234.

FY'12 Estimated General Fund Revenue Changes and net available for operating budget guidelines OPERATIONS ONLY – NET OF EXCLUDED DEBT AND RELATED RESERVE FUNDS

• Allowed increase in Levy Limit (+2.5%)	\$ 1,614,234
• Levy Increase due to estimated New Growth	600,000
• Available due to Unused Levy Limit of FY'10	2,039,388
• Estimated increase in Local Receipts	(60,000)
• Increase in Free Cash allocation	250,000
Less FY'11 direct Free Cash appropriations	(34,430)
• Estimated decrease in State Aid	(357,671)
<i>Subtotal, available for Operating Budgets</i>	<i>\$ 4,051,521</i>
<i>Less:</i>	
• Increase in Cost for Joint Accounts	(575,000)
• Increase in Cost for Miscellaneous Items	(101,401)
<i>Net available for operating budgets</i>	<i>\$ 3,375,120</i>
<u>Applied:</u>	
• Reserved in Unused Levy Limit	\$ 1,090,120
• Available for Operating Budget Guidelines	\$ 2,285,000

Appendix: Finance Committee's Budget Guidelines

All of these projected revenue changes within the estimated FY '12 levy limit total \$4,051,521 but, as noted above, the Guideline leaves \$1,090,120 unallocated. This unused capacity provides some flexibility 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'12 budgets at the 2011 Town Meeting. It is the Finance Committee's expectation, however, that this unallocated amount will remain intact and will then be available in planning the ensuing FY'13 budget. Without this unused levy limit capacity, it is the Committee's present expectation that the FY'13 budget cycle would involve a significant operating override request and/or substantial cuts in operating expenditures. Thus, in planning the FY'12 budget, the Town must keep a sharp eye as well on the following year and remain aware of the significant new financial requirements looming in the near future.

Free Cash Requirements

Based on FY '10 financial results, including town revenues, state aid, and unexpended appropriations, the Finance Committee estimates a Free Cash balance of approximately \$8,000,000 as of June 30, 2010. 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. Under the current policy, the Committee will recommend reserving about \$3,875,000, leaving about \$4.1 million available for emergencies and/or long-term strategic allocation.

The Finance Committee is recommending a Free Cash allocation of \$850,000 to the FY '12 Budget Guideline, representing about 1% of the FY'12 projected total town budget. This represents an increase over last year's allocation. The underlying rationale for an increased allocation is two-fold:

- First, the desire of the Finance Committee to help offset the proposed contribution of \$250,000 within the CCRSD operating budget to its OPEB Trust Fund;
- Second, the desire to moderate the overall tax increase to taxpayers. This proposed increased allocation does not adversely impact the Committee's policy to ensure that the Free Cash balance remain no less than 5% of the operating budget, and also maintains Free Cash at or near the 10% level suggested by the credit rating agency as typical of municipalities like Concord with the highest credit rating.

The strong financial performance of the Town over the last few years has allowed for Free Cash to be replenished at a healthy rate. Throughout the months leading up to the April 2011 Annual Town Meeting, the Finance Committee will monitor new revenue data, especially estimates of new growth stemming from the Longview Meadow development, against projections and reconsider the recommended allocation of Free Cash as needed.

Property Tax Impact

The impact of the FY'12 Levy Limit Guideline on the property tax levy is projected at 3.94% to existing taxpayers. This would amount to approximately a \$342 tax increase for a property at the current median single-family residential assessed value of \$657,750.

The components of the 3.94% increase projected for existing taxpayers are:

Appendix: Finance Committee's Budget Guidelines

- 2.50%- the allowed 2.5% increase;
- 1.33% - from partial use of the prior Unused Levy Limit;
- 0.11% - increased debt service on Excluded Debt, net of \$700,000 proposed to be allocated from the Stabilization Fund.

Other Assumptions

The CCRSD has taken substantial steps to contain out-of-district special education costs; however, the State has also indicated that it will not be likely to continue to provide Special Education Circuit Breaker reimbursements at the levels provided in the past two years. As a result, expenditures for Special Education are expected to remain stable or slightly increase for FY '12. The Finance Committee is aware that these expenses continue to severely constrain department budgets at the High School.

The assessment for the Minuteman Regional School District is unknown at this time but our present planning allows for a 10% increase, or approximately \$60,000. The Minuteman Regional School District is also in the early stages of a proposed capital project. It is too early to know if this will go forward or what Concord's share will be. The Finance Committee is monitoring this situation closely.

Comments

Support for Town and School services in Concord remains strong. After six consecutive years of Proposition 2 ½ override budgets (FY '02 to FY '07), the FY '12 Guideline will require that expenses remain inside the levy limit capacity of the Town for the fifth year in a row. For FY '08 and FY '09, this occurred partially as a result of unanticipated increases in state aid. During FY'09, however, we experienced mid-year reductions in aid from the State which required cost-control measures by the Town and the Schools. FY'10 budget increases were minimal (1.8% for the CPS and less than 1% for town government operations). FY'11 saw budgets for the Town and the CPS remain unchanged over the levels for FY'10.

A conservative approach toward spending by Concord's budget authorities, along with the strong management of both Town and School budgets, has contributed to our current position. The Finance Committee recommends continued vigilance in control of spending given the current economic conditions and the many fiscal challenges that we face in the coming years, including the likely high school capital project and OPEB funding requirements.

Conclusion

The Finance Committee appreciates the cooperative spirit with which the Town Manager and the Superintendent of Schools 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 maintain fiscal discipline, work creatively to control costs, and develop budget proposals that may be sustained within limited resources in the coming years.

Attachments:

- Page 7 – Guidelines worksheet
- Page 8 – General Fund Budget – All Accounts FY07-11 and FY12 Guideline
- Page 10 – Levy Limit calculations
- Page 11 – Resource Detail, FY07-10 Actual, FY11 Budget, FY12 Projected
- Page 12 – Property tax data, FY2002-2011 and projected for FY2012
- Pages 13 and 14 – Tax Impact charts

Appendix: Excerpts from FY10 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2010

	<u>General</u>	<u>Willard School Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and short-term investments	\$ 20,699,803	\$ (150,686)	\$ 17,033,202	\$ 37,582,319
Investments	3,843,820	-	6,898,756	10,742,576
Receivables:				
Property taxes	1,771,194	-	14,213	1,785,407
Excises	105,168	-	-	105,168
Departmental	171,321	-	478,894	650,215
Intergovernmental	103,281	-	558,943	662,224
Accrued interest and other	35,588	-	-	35,588
TOTAL ASSETS	\$ 26,730,175	\$ (150,686)	\$ 24,984,008	\$ 51,563,497
LIABILITIES AND FUND BALANCES				
Liabilities:				
Warrants payable	\$ 1,597,550	\$ -	\$ 624,250	\$ 2,221,800
Accrued liabilities	1,968,407	21,700	394,218	2,384,325
Deferred revenue	1,898,081	-	493,107	2,391,188
Notes payable	-	200,000	1,250,000	1,450,000
Other liabilities	425,086	-	-	425,086
TOTAL LIABILITIES	5,889,124	221,700	2,761,575	8,872,399
Fund Balances:				
Reserved for:				
Encumbrances	4,534,222	-	-	4,534,222
Expenditures	634,430	-	-	634,430
Perpetual (nonexpendable) permanent funds	-	-	4,135,403	4,135,403
Debt service	6,336,666	-	-	6,336,666
Unreserved:				
Undesignated, reported in:				
General fund	9,335,733	-	-	9,335,733
Special revenue funds	-	-	16,415,813	16,415,813
Capital project funds	-	(372,386)	1,580,559	1,208,173
Permanent funds	-	-	90,658	90,658
TOTAL FUND BALANCES	20,841,051	(372,386)	22,222,433	42,691,098
TOTAL LIABILITIES AND FUND BALANCES	\$ 26,730,175	\$ (150,686)	\$ 24,984,008	\$ 51,563,497

Appendix: Excerpts from FY10 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS

STATEMENT OF NET ASSETS

JUNE 30, 2010

(Except for the Electric Enterprise Fund, which is as of December 31, 2009)

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Current:			
Cash and short-term investments	\$ 37,582,319	\$ 27,843,284	\$ 65,225,593
Investments	10,742,578	1,112,192	11,854,768
Receivables, net of allowance for uncollectibles:			
Property taxes	761,237	-	761,237
Excises	65,839	-	65,839
User fees	171,321	4,714,822	4,886,143
Betterments	-	83,000	83,000
Departmental and other	478,894	-	478,894
Intergovernmental	662,224	-	662,224
Inventory	-	38,322	38,322
Materials and supplies	-	750,561	750,561
Prepaid expenses	-	3,202,584	3,202,584
Other assets	35,588	331,727	367,315
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	652,838	-	652,838
Betterments	-	1,417,761	1,417,761
Capital assets being depreciated, net	79,056,941	79,826,051	158,882,992
Capital assets not being depreciated	<u>76,238,647</u>	<u>6,205,507</u>	<u>82,444,154</u>
TOTAL ASSETS	206,448,224	125,325,791	331,774,015
LIABILITIES			
Current:			
Warrants payable	2,221,801	3,033,087	5,254,888
Accrued liabilities	2,421,100	413,857	2,834,957
Unearned revenue	-	1,213,558	1,213,558
Customer deposits	-	353,191	353,191
Provision for rate stabilization	-	13,219,004	13,219,004
Notes payable	1,450,000	-	1,450,000
Other current liabilities	425,088	-	425,088
Current portion of long-term liabilities:			
Bonds payable	5,850,932	1,951,275	7,802,207
Accrued employee benefits	382,944	17,111	400,055
Estimated landfill closure and postclosure care costs	10,000	-	10,000
Noncurrent:			
Bonds payable, net of current portion	53,266,046	18,771,637	72,037,683
Accrued employee benefits, net of current portion	3,446,491	274,182	3,720,673
Estimated landfill closure and postclosure care costs, net of current portion	210,000	-	210,000
Net OPEB obligation	<u>4,134,335</u>	<u>124,449</u>	<u>4,258,784</u>
TOTAL LIABILITIES	73,818,735	39,371,351	113,190,086
NET ASSETS			
Invested in capital assets, net of related debt	97,386,783	65,308,646	162,695,429
Restricted for:			
Grants and other statutory restrictions	16,187,039	4,183,090	20,370,129
Permanent funds:			
Nonexpendable	4,135,403	-	4,135,403
Expendable	90,658	-	90,658
Unrestricted	<u>14,829,606</u>	<u>16,462,704</u>	<u>31,292,310</u>
TOTAL NET ASSETS	\$ <u>132,629,489</u>	\$ <u>85,954,440</u>	\$ <u>218,583,929</u>

Appendix: Excerpts from FY10 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2010

Total governmental fund balances	\$ 42,691,098
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	155,295,588
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	1,980,326
• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(749,066)
• Long-term liabilities, including bonds payable, and net OPEB obligation are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(66,588,457)</u>
Net assets of governmental activities	<u>\$ 132,629,489</u>

Appendix: Excerpts from FY10 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2010

	<u>General</u>	<u>Willard School Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property taxes	\$ 65,153,434	\$ -	\$ 853,033	\$ 66,006,467
Excise taxes	2,521,254	-	-	2,521,254
Penalties, interest and other taxes	227,958	-	-	227,958
Departmental	1,089,388	-	3,773,299	4,862,687
Licenses and permits	672,011	-	-	672,011
Fines and forfeitures	96,433	-	14,971	111,404
Intergovernmental	14,462,390	-	3,356,018	17,808,408
Investment income	265,727	-	1,609,746	1,765,473
Contributions	-	-	454,694	454,694
Other	104,590	-	247,502	352,092
Total Revenues	<u>84,573,185</u>	<u>-</u>	<u>10,209,283</u>	<u>94,782,448</u>
Expenditures:				
Current:				
General government	4,406,037	-	2,161,359	6,567,396
Public safety	7,190,950	-	459,527	7,650,477
Education	46,782,799	-	2,307,205	49,090,004
Public works	3,413,812	-	2,195,025	5,608,837
Snow and ice	554,198	-	-	554,198
Health and human services	361,803	-	24,689	386,492
Culture and recreation	1,998,782	-	1,556,978	3,555,740
Employee benefits	7,227,206	-	68,606	7,295,811
Debt service	6,772,750	-	-	6,772,750
Capital outlay	-	5,039,328	2,608,860	7,648,188
Intergovernmental	377,395	-	-	377,395
Total Expenditures	<u>79,085,711</u>	<u>5,039,328</u>	<u>11,282,249</u>	<u>95,407,288</u>
 Excess (Deficiency) of revenues over expenditures	 5,487,474	 (5,039,328)	 (1,072,966)	 (624,840)
Other Financing Sources (Uses):				
Issuance of bonds	-	12,900,000	2,200,000	15,100,000
Transfers in	1,801,983	100,000	524,532	2,426,515
Transfers out	(689,031)	-	(420,208)	(1,109,239)
Total Other Financing Sources (Uses)	<u>1,112,952</u>	<u>13,000,000</u>	<u>2,304,324</u>	<u>16,417,276</u>
 Changes in fund balances	 6,800,426	 7,960,672	 1,231,338	 15,792,436
Fund Balances, at Beginning of Year	<u>14,240,625</u>	<u>(8,333,056)</u>	<u>20,991,095</u>	<u>26,898,662</u>
Fund Balances, at End of Year	<u>\$ 20,841,051</u>	<u>\$ (372,386)</u>	<u>\$ 22,222,433</u>	<u>\$ 42,691,098</u>

Note: The Willard School Project Funds exist to account for a specific construction project. Fluctuations in the Fund Balances therefore reflect various stages of the construction project, not improving or worsening fiscal health.

Appendix: Excerpts from FY10 Audited Financial Statements

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2010

(Except for the Electric Enterprise Fund, which is as of December 31, 2009)

	Program Revenues		Net (Expenses) Revenues and Changes in Net Assets	
	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business- Type Activities
		Capital Grants and Contributions		Total
Governmental Activities:				
General government	\$ 8,036,497	\$ 328,380	\$ -	\$ (7,323,640)
Public safety	11,159,206	182,578	-	(9,545,892)
Education	52,981,052	8,216,027	-	(44,117,270)
Public works	7,064,011	74,044	825,410	(4,734,259)
Health and human services	678,387	-	-	(541,157)
Culture and recreation	4,822,723	29,442	95,100	(3,121,084)
Debt service interest	1,924,780	-	-	(1,924,780)
Intergovernmental	377,385	-	-	(377,385)
Total Governmental Activities	87,044,051	8,830,469	920,510	(71,685,487)
Business-Type Activities:				
Water services	2,711,990	-	-	1,007,344
Sewer services	3,154,603	-	-	(706,833)
Electric services	18,426,381	-	-	1,163,763
Swim Services	2,252,483	-	-	250,889
Total Business-Type Activities	26,545,457	-	-	1,715,143
Total	\$ 113,589,508	\$ 8,830,469	\$ 920,510	(69,970,344)
General Revenues and Transfers:				
Property taxes			66,102,658	66,102,658
Excises			2,531,203	2,531,203
Penalties, interest and other taxes			227,858	227,858
Grants and contributions not restricted to specific programs			1,651,419	1,651,419
Investment income			1,937,898	2,254,168
Other income (expenses)			729,417	300,934
Special item - MSBA grant			6,336,666	6,336,666
Transfers, net			(1,317,276)	306,588
Total general revenues and transfers			80,834,295	79,711,584
Change in Net Assets			9,148,808	9,741,250
Net Assets:				
Beginning of year			123,480,681	208,842,679
End of year			\$ 132,629,489	\$ 218,583,929

Appendix: Excerpts from FY10 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS

RECONCILIATION OF THE STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2010

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	15,792,436																											
<ul style="list-style-type: none"> • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 70%;">Capital outlay purchases, net of dispositions</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">9,513,806</td> </tr> <tr> <td>Depreciation</td> <td></td> <td style="text-align: right;">(4,059,036)</td> </tr> </table> • Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue. <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 70%;"></td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">106,140</td> </tr> </table> • The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 70%;">Issuance of debt</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">(15,100,000)</td> </tr> <tr> <td>Repayments of debt</td> <td></td> <td style="text-align: right;">5,031,169</td> </tr> </table> • In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 70%;"></td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">(183,199)</td> </tr> </table> • Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds: <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 70%;">Change in compensated absences</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">245,012</td> </tr> <tr> <td>Change in landfill liability</td> <td></td> <td style="text-align: right;">10,000</td> </tr> <tr> <td>Change in OPEB liability</td> <td></td> <td style="text-align: right;"><u>(2,207,520)</u></td> </tr> </table> 			Capital outlay purchases, net of dispositions		9,513,806	Depreciation		(4,059,036)			106,140	Issuance of debt		(15,100,000)	Repayments of debt		5,031,169			(183,199)	Change in compensated absences		245,012	Change in landfill liability		10,000	Change in OPEB liability		<u>(2,207,520)</u>
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Change in OPEB liability		<u>(2,207,520)</u>																											
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$	<u>9,148,808</u>																											

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 2000 Federal Census population figure for Concord is 16,993 (which includes the inmate population at MCI – Concord), a more representative number of residents is calculated by the January 2009 local census that shows a population of 15,397 (not including the prison population). As the number of housing units in the Town has increased by 4% from 1990 to 2000, the actual population has decreased. Consistent with these two trends, there has been a decrease in average household size from 2.69 persons per household in 1990 to 2.62 in 2000. Approximately 43% of the town's population in 2000 was between 25 and 54 years of age, with the largest age category being 35-44 years of age. The median age has increased 10% from 38.4 to 42.2, 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 3% and a high owner-occupancy rate of nearly 95%, 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. Single family homes account for 80% of Concord's housing units. As of **January 1, 2008** the average single-family home value was \$899,866, while the median value was \$707,100. According to the 2000 Federal Census, Concord's median value of occupied non-condominium houses was nearly 2.5 times the value reported state-wide (\$453,400 versus \$185,700).

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**.