



TOWN OF CONCORD,
MASSACHUSETTS

Town Manager's Proposed Budget
FY2011

For the Fiscal Year
July 1, 2010 - June 30, 2011



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February 10, 2010

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, 2009

Handwritten signature of the President of the GFOA.

President

Handwritten signature of Jeffrey R. Egan, Executive Director of the GFOA.

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, the document provides descriptions, narratives, tables, and charts in an effort to try to bring the budget to life and help communicate it to you, the primary stakeholders in Concord's Town Government.

Towards this end, the format and content of the budget document continue to undergo modifications and improvements. Many of the changes that we have made are guided by the best practices established for municipal budgeting by the Government Finance Officers Association (GFOA). These practices incorporate twenty-seven criteria and cover 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). This is the fifth consecutive year that the Town has earned the award. The tireless efforts of the Finance Department, along with the collaborative participation of all Department Heads, Division Managers, and their administrative staffs, have been particularly noteworthy in this achievement.

I would like to express my sincere appreciation to all of the Town's boards and committee members who contributed to the development of this budget document. Special thanks are also 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 not only in bringing this budget document to completion, but also in fashioning it into something that continues to earn the respect of our peers. It is largely because of the collective efforts of all of the above that I think you will find your time reviewing this document to be time well spent.

Thanks again for your interest.

Sincerely,

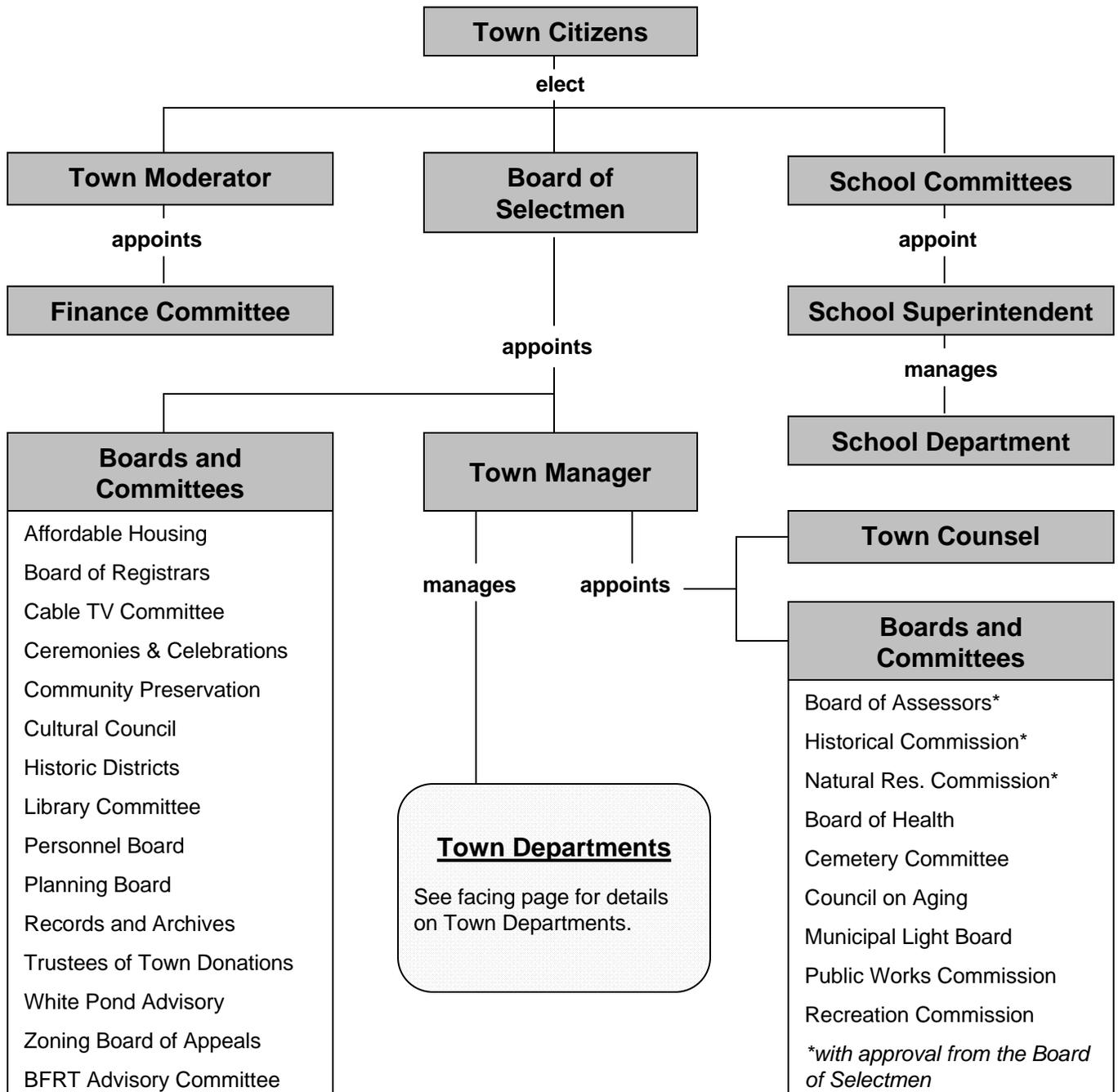
Christopher Whelan
Town Manager

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.

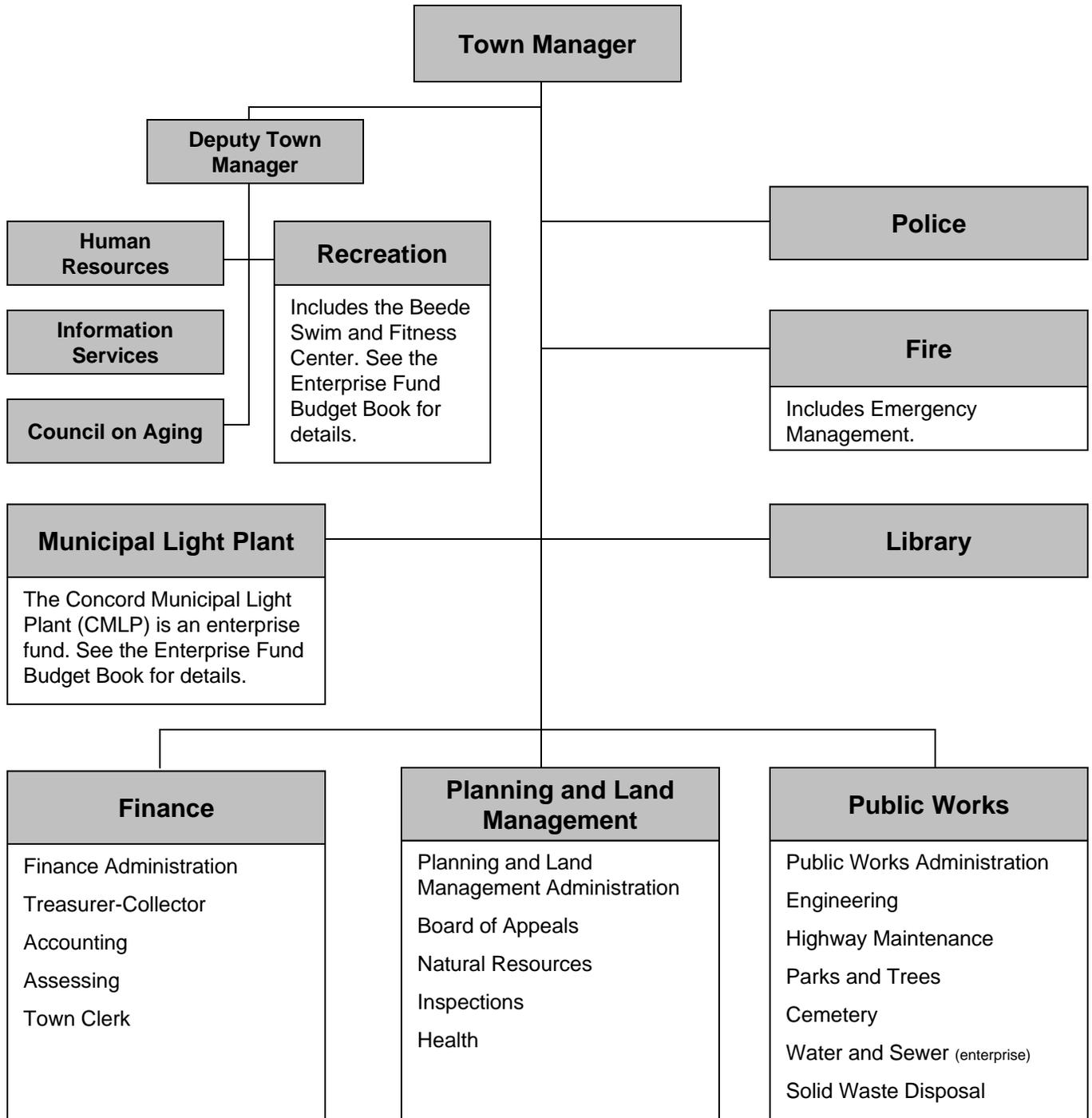
On the facing page, the chart shows how Town Government is structured to carry out the wishes of its citizens.



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 FY11 budget guidelines at the levy limit for the Town Government, Concord Public Schools, and Concord-Carlisle Regional High School. In addition, the letter highlights some of the major changes in the budget for FY11.

- 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 FY11. The last page is dedicated to performance measurements and includes data from citizen surveys taken in September 2006 and November 2008.

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 FY09 Financial Statements, department support statements, and a glossary of terms.

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