



TOWN OF CONCORD,
MASSACHUSETTS

Town Manager's Proposed Budget
FY2011

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



Printed on 30% post consumer recycled paper

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

A handwritten signature in black ink, appearing to be 'HR'.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Egan'.

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,

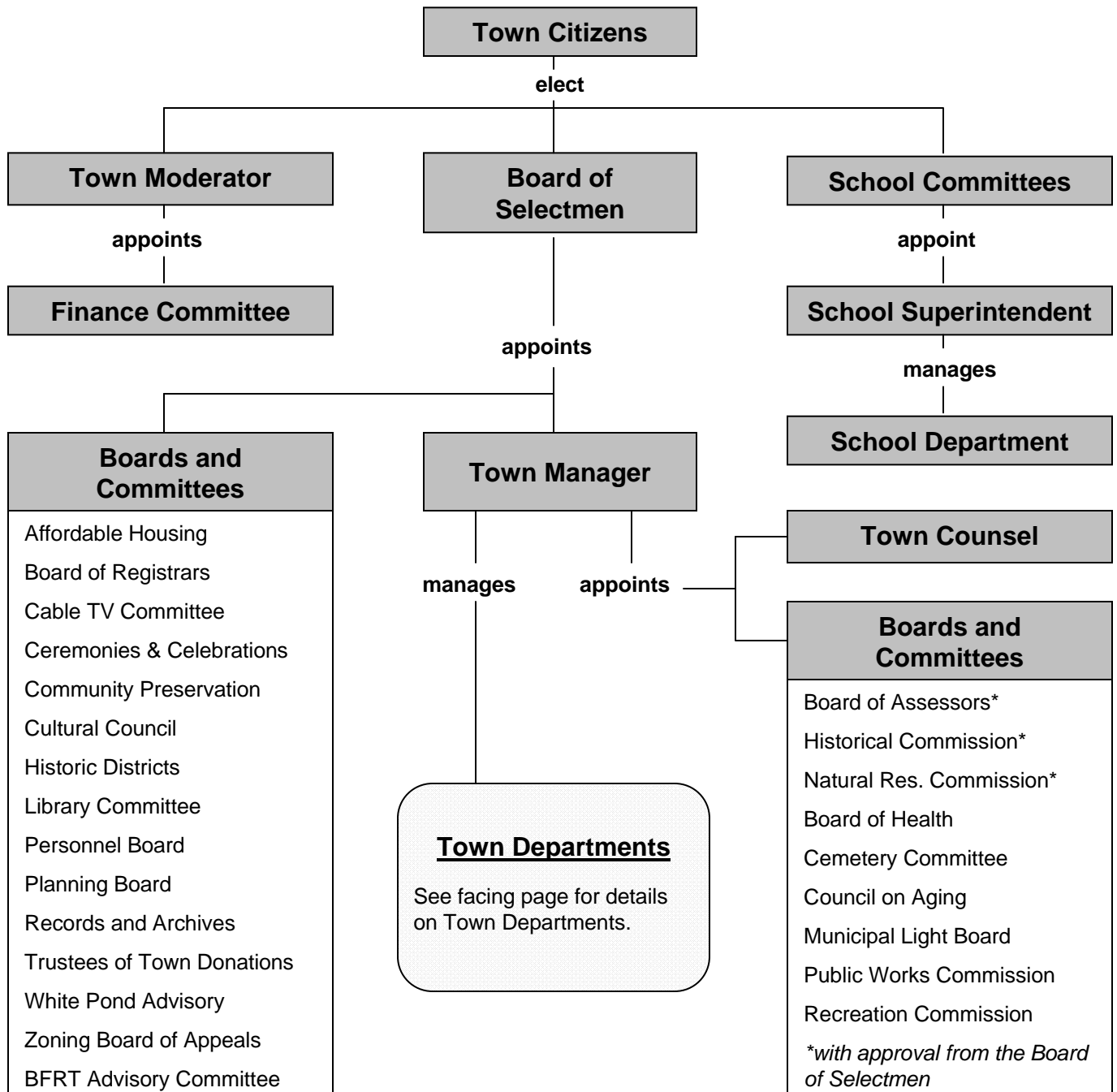
Christopher Whelan
Town Manager

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.

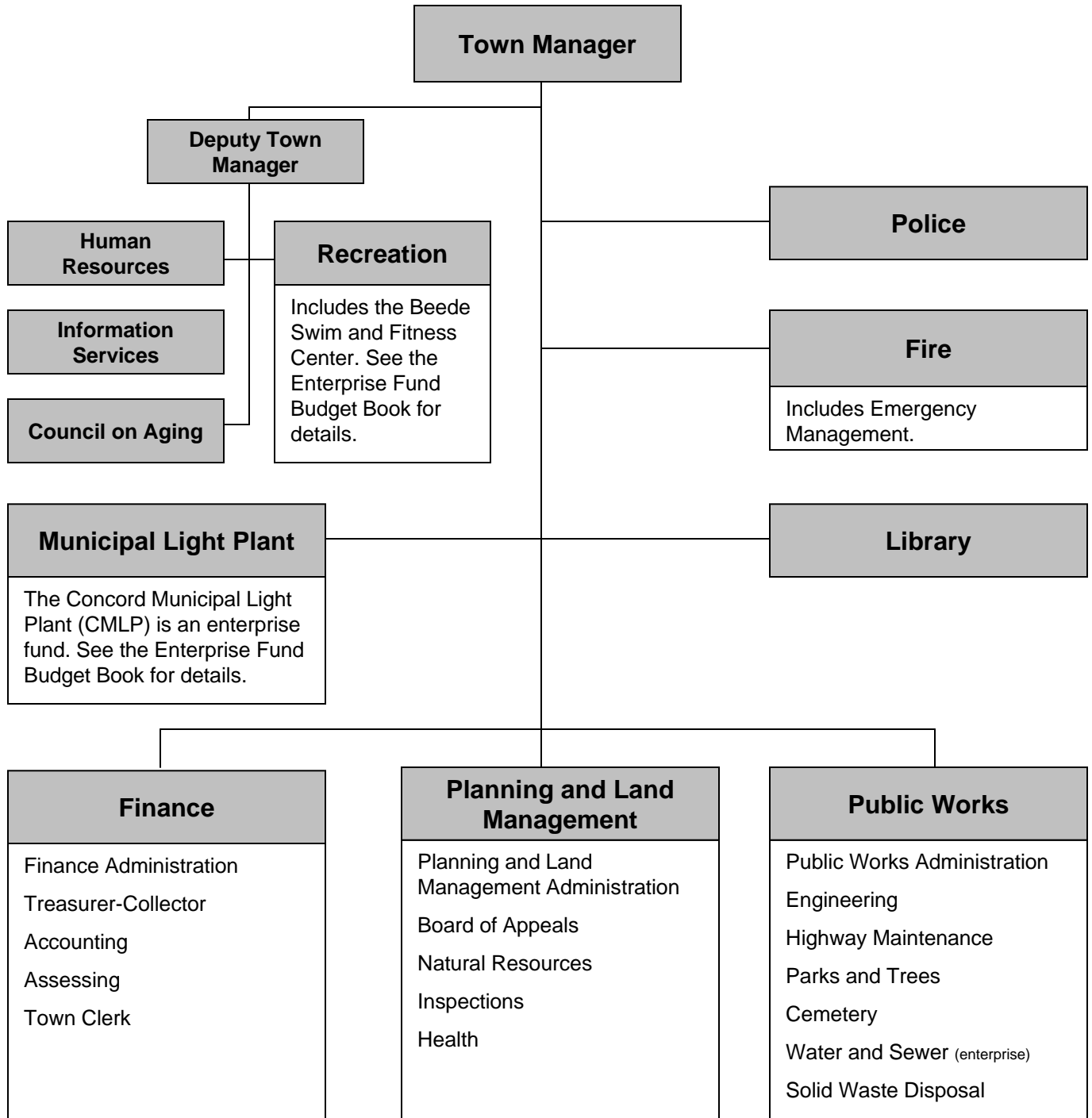
On the facing page, the chart shows how Town Government is structured to carry out the wishes of its citizens.



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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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 26, 2010

The Honorable Board of Selectmen,

I herewith submit for your review the Town Manager's Proposed Budget for Fiscal Year 2011 (July 1, 2010 - June 30, 2011), in accordance with the requirements of the Town Charter. This budget contains my recommendations for appropriation amounts for the various Town departments, as they appear in Article 7 of the 2010 Annual Town Meeting Warrant. This budget document also provides background information regarding revenue and expenditure trends as well as an explanation of my recommendations.

Budget Summary

I am presenting to you a recommended total Town Budget that is under the spending guidelines specified by the Finance Committee for FY11 town and school operations. The Guidelines adopted by the Finance Committee and issued on November 30 in accordance with Town Bylaw are included on page VI-5 of this document.

Specifically, with respect to the Town Government operating budget (Article 7, items 1-36), and pursuant to your request, I am recommending that proposed spending be \$553,000 below the Finance Committee Guideline, so that the FY11 Town Government operating budget will be **level funded at \$17,352,013**. The overall Town budget (including the school budget recommendations of the school committees for the Concord Public Schools (K-8), Concord Carlisle Regional School District and the Minuteman Technical High School District) is proposed at \$76,571,587, a 1.4% increase over the current year.

	FY10 <u>Budget</u>	FY11 <u>Proposed</u>	Change from FY10 to FY11	
			<u>Dollars</u>	<u>Percent</u>
Town Government	\$17,352,013	\$17,352,013	\$0	0%
Concord Public Schools	\$27,699,200	\$27,699,200	\$0	0%
Concord – Carlisle RSD	\$13,442,936	\$14,006,221	\$563,285	4.2%
Subtotal	\$58,494,149	\$59,057,434	\$563,285	1.0%
All Other Accounts	\$17,033,796	\$17,514,153	\$480,357	2.8%
Total Budget Plan	\$75,527,945	\$76,571,587	\$1,043,642	1.4%

The Total Budget Plan includes:

- the proposed budget for the operation of the Town departments and accounts under the direction of the Town Manager, referred to in this document as "Town Government Budget" and presented for Town Meeting appropriation under Article 7 of the Warrant for the 2010 Annual Town Meeting; \$32,561,795; 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.
- the proposed budget for the Concord Public Schools (K-8), which is the responsibility of the Superintendent of Schools under the direction of the CPS School Committee, presented for Town Meeting appropriation under Article 8 of the Warrant; \$27,699,200;
- the proposed assessment for Concord's share of the Concord-Carlisle Regional School District budget which also is the responsibility of the Superintendent of Schools under the direction of the CCRSD Regional School Committee, presented for Town Meeting appropriation under Article 9, Item #1 of the Warrant; \$14,591,804; this number includes the CCRSD operating budget plus CCRSD excluded debt service.
- the proposed assessment for Concord's share of the Minuteman Vocational Technical High School budget which is the responsibility of the MMVT Superintendent under the direction of the Minuteman Regional School Committee, presented for Town Meeting appropriation under Article 9, Item #2 of the Warrant; the assessment amount has been estimated as \$590,682, based upon preliminary information received from MMVT, but this should not yet be considered a final official estimate;
- accounts that are not subject to Town Meeting vote but which must be provided for within the FY11 financial plan, included in this document in Section V:
 - account #101 – state assessments: \$399,106
 - account #102 – an allowance for a possible deficit in the snow removal account: \$204,000
 - account #103 – an allowance for the Overlay Reserve to cover property tax exemptions and abatements: \$525,000.

SUMMARY OF THE PROPOSED FY11 GENERAL FUND SPENDING PLAN

	FY2011 Proposed	percent change from FY2010
Town government operations	\$ 17,352,013	0.0 %
• <i>accounts #1-36 in this document</i>		
Concord Public Schools (K-8)	\$ 27,699,200	0.0 %
• <i>account #104 in this document</i>		
Concord-Carlisle High School		
<i>operating assessment</i>	\$ 14,006,221	4.2 %
<i>debt assessment</i>	\$ 585,583	8.6 %
• <i>account #105 in this document</i>		
Minuteman Vocational Technical H.S.	\$ 590,682	- 7.4 %
• <i>account #106 in this document</i>		
Joint Accounts, Town and CPS	\$ 15,209,782	3.3 %
• <i>accounts #37-41 in this document</i>		
accounts not appropriated by Town Meeting	\$ 1,128,106	- 0.7 %
• <i>accounts #101-103 in this doc.</i>		
GRAND TOTAL	\$ 76,571,587	+ 1.4 %

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.

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 FY11 forecasted property tax levy, the tax rate impact is projected to be +1.77%. At the median single family residential value of \$656,700, this represents an additional \$152 or an added \$23 for each \$100,000 of assessed value (see page II-10).

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 FY11 that will require a tax levy lower than the projected "Proposition 2 ½ levy limit, and establishing a stabilization fund to cover part of the future 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 June 30, 2009, the certified Free Cash balance was \$8,471,337, equivalent to 11.1% of the FY10 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 15, 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 so authorized by a town-wide ballot.

The unused levy capacity is the difference between the amount to be raised by property taxes and this upper limit. For FY11, it is projected that the unused levy capacity will be approximately \$1.2 million, about 1.9% of the projected levy limit (see page II-7).

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. Article 10 on the 2010 Town Meeting Warrant proposes to allocate \$1,000,000 from this fund to offset the debt service cost resulting from the Willard School bond issue of January 15, 2010. As a result, the tax levy for the FY11 debt service on all excluded debt will be \$4,450,365, a slight decrease from the FY10 excluded debt service levy of \$4,512,636. 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 FY11 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 the following realistic assumptions.

State Aid

The Town is less reliant on state aid as a source of revenue than many other municipalities. In FY10, state aid comprises just 5.0% of total budgetary resources. Although the budget that the Governor has submitted to the legislature in January 2010 calls for level funding of state aid, the continued precarious condition of state government finances suggests that the final enacted budget may produce a much different result.

Accordingly, this budget has been based on the projection of a 10% decrease in funding that the Town anticipates receiving from the State. In FY10, the Town is budgeted to receive \$3,808,876 in state aid, and the FY11 budget estimate is \$3,400,000. The peak year of state aid to Concord was FY07 at \$4,280,198.

Motor Vehicle Excise Tax

The economic environment of the past two years has had a dramatic impact on automobile sales. Due to tight credit markets and 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 FY09 the Town received \$2,269,633 from this tax. The FY11 budget forecasts revenue from the motor vehicle excise tax at \$2,100,000. The peak year for this revenue source was FY06 at \$2,458,012.

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 the current year, the Town expects to earn just over \$200,000, an amount equivalent to a return of less than 1%. For FY11, the Town is expecting to receive \$300,000, an annual rate of return of about 1.2%. Achieving this estimate will be dependent upon a change in Federal Reserve policy sometime during the next fiscal year.

Building Permit and Inspection Fees

I am anticipating that revenue from building permit and inspection fees will be approximately \$350,000 in FY11. The Town took in \$385,617 during FY09, down substantially from \$720,000 in FY07. The FY11 projection may increase dramatically if the West Concord Alexan project proceeds to construction.

Expenditures

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

Employee Health Insurance Costs

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 FY11 Group Insurance General Fund appropriation is proposed to be increased by \$312,400 (+7.5%), 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-Retirement 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 FY11. 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. This budget does not propose any "seed" funding, but it is likely that we will need to address the funding issue over the next several years. The November 5, 2007 Special Town Meeting approved the filing of a Home Rule petition to create a Trust Fund and establish the necessary investment authority for the Treasurer to manage any funds accumulated for this long-term purpose. Without proper investment authority, the accumulation of assets to address future long-term liabilities but invested at short-term money market rates would be a money-losing and pointless proposition. This legislation was enacted as Chapter 185 of the Acts of 2008 with the strenuous support and assistance of Representative Cory Atkins.

The first actuarial analysis of the Post-Retirement Health Insurance Liability (often referred to as “OPEB” for “**O**ther **P**ost-retirement **E**mployee **B**enefits”) has been received from our actuary and is being analyzed by Town and CCRSD staff. The analysis was performed jointly with the Concord-Carlisle Regional School District. Initial review indicates 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 \$2,000,000 in the annual budget; the CCRSD additional cost would be on the order of \$700,000 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. We will be devoting the next year to the search for a viable plan.

Energy Prices

Energy prices seem to have stabilized. In the FY10 budget, the Town made allowances for the price increases that had been seen during FY08. Accordingly, as compared with the current year budget, the FY11 budget does not increase the allocation for gasoline, diesel, and natural gas cost. However, price levels will need to be continuously monitored.

Higher electric rates are expected, however, as the Concord Municipal Light Plant’s (CMLP) favorable power supply contract negotiated in 2002 came to the end of its seven-year contracted period in October 2009. The CMLP has been preparing for a number of years for the adjustment of its rates to handle the more than 40% rise in power costs compared to the 2002 contract price. However, we do anticipate annual rate increases of at least 5% per year for several years. Concerted efforts are therefore being made to reduce energy consumption in all town and school buildings.

The “Snow” account

As of late January, Concord has experienced a moderate level of snowfall this winter and is still within its budgeted expense level. Nevertheless, it is possible that the cost of snow removal may be greater than the current year \$455,000 appropriation. A sum of \$204,000 is presently earmarked in the FY11 Plan in anticipation of any current year deficit. Although the deficit in FY10 must be raised in the FY11 tax levy, the total amount of \$455,000 budgeted in FY10 and \$204,000 as a deficit allowance may be sufficient to get us through this winter. Still, if the amount needed for snow and ice removal during this winter exceeds \$659,000, FY11 operating budget cuts might need to be considered very late in the annual budgeting cycle.

Excluded Debt

With the construction of three new elementary schools, the amount that the Town must appropriate for debt service repayment on the bonds has increased over the last several years. In FY07, the Town expended \$2.2 million for excluded debt service and in FY11 this amount has increased to \$5.5 million (including our assessed share of CCRSD debt service, and before the proposed allocation of \$1 million from the Elementary School Debt Stabilization Fund). Although the tax levy for excluded debt service is outside the levy limit in accordance with the past decisions of the voters, this amount adds to the taxes that current Concord property owners pay.

Budget Priorities

It has been my priority to present a FY11 budget for Town Government operations that is level-funded. This has been a very challenging process. As has been shown in the above sections, revenues are decreasing while some expenditures are increasing. Moreover, with the cost of such items as health care and wages/salaries rising, savings need to be found in other areas to arrive at a level funded budget.

The major budget priorities and funding objectives are discussed below.

Staff Compensation

The proposed FY11 Town Government operating budget under my jurisdiction will provide, for non-union town employees, an adjustment of 2% on the pay scales effective July 1, 2010. 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. For a second year, the budget assumes that step increases for non-union town staff will be frozen

The Salary Reserve line item of \$350,000 also includes the cost of Police, Fire and Dispatcher collective bargaining agreements. Contract agreements are in place with the Concord Police Association and the Concord Firefighters Association through June 30, 2011 and with the Teamsters Local #25 (Public Safety Dispatchers) through June 30, 2012.

In the FY10 state budget, the state made a substantial and unprecedented reduction from paying 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.”

Due to budget constraints, I am proposing the capital outlay accounts be increased by only \$15,000 or 1.2% as compared with FY10. Nevertheless, this amount of \$1,315,500 for FY11 capital outlay items represents 7.6% of the town government operating budget (\$17,352,013). The recommendations represent 70% of departmental requests of \$1.9 million.

Building Maintenance

Upon the recommendations of two committees, in the FY05 budget the Town initiated an account to fund capital maintenance of Town buildings. Initial funding was \$40,000 in FY05 and has increased to a level of \$150,000 proposed for FY11. The objective of the account is to provide funding for the continuing maintenance of Town buildings. Based on the original recommendations made five years ago by the Facilities Planning Committee, our long-term target funding level for this account is in excess of \$400,000 annually.

Building Efficiency

With a generous gift of \$1.7 million from the Sawyer Trust, the Town is embarking on an effort to make Town-owned buildings more energy efficient. The Comprehensive Sustainable Energy Committee (CSEC) provides recommendations to the Town Manager on the allocation of funding to specific projects. So far, funding has gone to ten projects, including replacing old boilers at the West Concord Fire Station with more energy efficient units, improving the HVAC system at 135 Keyes Road, and making energy-efficient renovations at the Sleepy Hollow Cemetery building (24 Court Lane). This new town office space, a graceful historic structure rescued from disuse, will be occupied by the Assessing Division of the Finance Department.

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 FY11 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 FY11 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-16
- Expenses** II-18 To II-31
- Capital Outlay** II-32 To II-42
- Debt** II-44 To II-58

The Town Manager's Budget

The Town Manager's Proposed FY11 Budget totals:

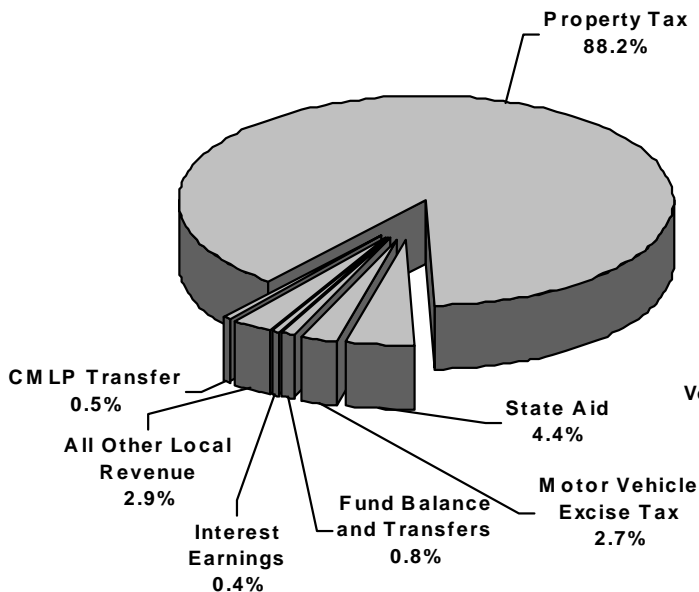
\$76,571,587

This level of appropriation is under the Finance Committee's FY11 Budget Guidelines.

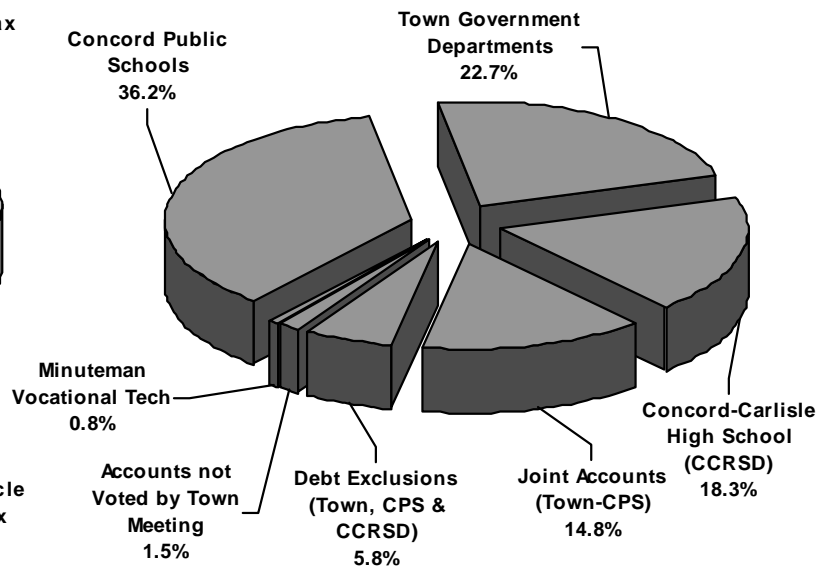
*See page III-41 for more on the Finance Committee.

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

FY11 General Fund Resources
Totaling \$76,571,587



FY11 General Fund Expenses
Totaling \$76,571,587



Fiscal Balance:

This FY11 Proposed Budget represents a balanced budget. Both budgeted resources and expenses equal \$76,571,587.

Recent Trends:

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

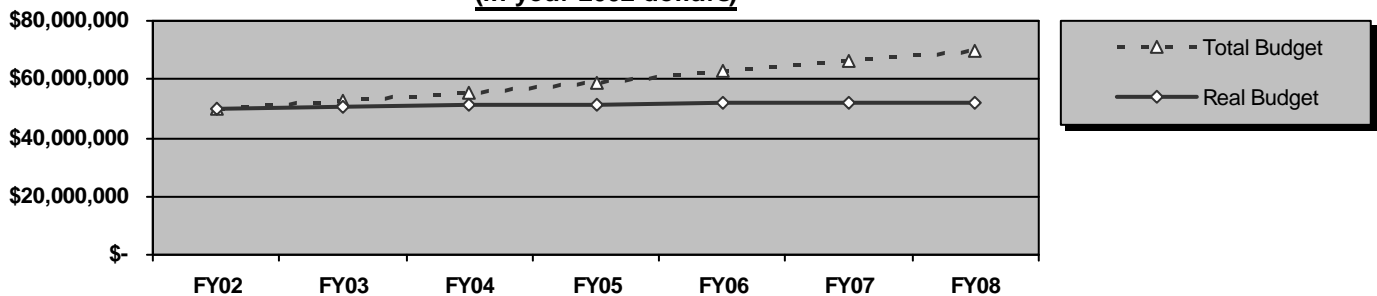
The first, comparing nominal and real budgeted dollars, shows that when adjusted for inflation, the Town's level of spending has been very stable.

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 one-time occurrences that led to a significant portion of this growth are not likely to be repeated in the near future.

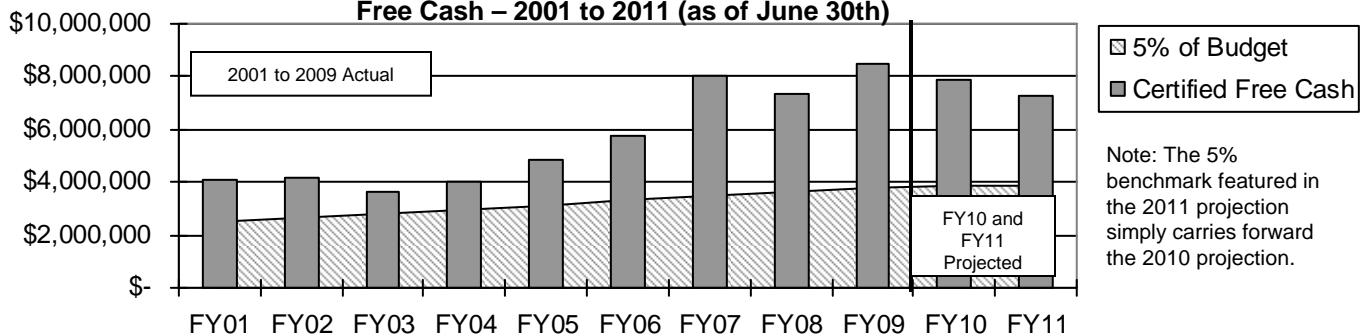
Financial History: Nominal vs. Real Town Appropriations - FY02 to FY08
(in year 2002 dollars)



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, 2002-2008 (Annual), State and Local governments, viewed: 1/25/2010.

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 committed to 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 is 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 expected rise in debt service costs resulting from construction of the new Willard Elementary School.

Free cash levels in 2009 rose due to conservative revenue estimates and spending under-budget. The \$600,000 drop in 2010 is projected because of anticipated votes at future Town Meetings to approve the use of Free Cash for tax relief (the use of \$600,000 is projected each year).

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
<i>proposed</i>							
2011	\$ 8,471,337	2009	11.1%	\$ 600,000	\$ -	\$ -	\$ 600,000

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 \$8,471,337 as of June 30, 2009, and this amount is available for the next appropriation, which will be the 2010 Annual Town Meeting's vote on the FY11 budget.

Free Cash and Fund Balance

While this FY11 Proposed Budget represents a *balanced* budget (see p. II-1), it should be noted that \$600,000 of *free cash* is used as a financing source. This use of free cash will be voted on by 2010 Town Meeting and, therefore, will affect the free cash (and fund balance) levels seen in the Town's FY10 financial results. However, it is likely that additional use of free cash at this level will be approved in FY11 for FY12 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 increase because 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.

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

Summary of the Town Budget

In FY11, the Total Budget for the Town of Concord is proposed to be \$76,571,587, an increase of 1.4% from the previous year's budget of \$75,527,945. This compares with increases of 3.2% in FY10, 5.4% in FY09, and 4.7% in FY08.

This reduced level of budget growth is both the result of anticipated decreases in revenues as well as a concerted effort by Town leadership to control spending. These external and internal pressures are reflected in the fact that the budgets for both the Town Government and Concord Public Schools are proposed at FY10 levels (a 0% increase). The Concord-Carlisle Regional High School operating assessment is proposed to increase by 4.2%.

General Fund Budget - All Accounts								
Five Years: FY07 - FY10 Budgets and FY11 Proposed								
Line #		FY07 Budget	FY08 Budget	FY09 Budget	FY10 Budget	FY11 Proposed	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	2.1%	16.9%
2	O & M	2,841,710	2,940,310	3,108,858	3,112,886	2,836,967	-8.9%	3.7%
3	capital outlay	1,271,000	1,356,000	1,466,000	1,300,500	1,315,500	1.2%	1.7%
4	Reserve Fund	200,000	225,000	225,000	225,000	225,000	0.0%	0.3%
5	Total	<u>\$ 15,648,414</u>	<u>\$ 16,397,974</u>	<u>\$ 17,190,013</u>	<u>\$ 17,352,013</u>	<u>\$ 17,352,013</u>	0.0%	22.7%
6	Concord Public Schools	\$ 25,460,285	\$ 26,423,840	\$ 27,206,200	\$ 27,699,200	\$ 27,699,200	0.0%	36.2%
7	Concord-Carlisle RSD	\$ 11,858,857	\$ 12,191,417	\$ 12,803,885	\$ 13,442,936	\$ 14,006,221	4.2%	18.3%
8	Total Operating Budgets	<u>\$ 52,967,556</u>	<u>\$ 55,013,231</u>	<u>\$ 57,200,098</u>	<u>\$ 58,494,149</u>	<u>\$ 59,057,434</u>	1.0%	77.1%
9	Group Insurance	\$ 3,195,000	\$ 3,600,000	\$ 3,845,000	\$ 4,152,600	\$ 4,465,000	7.5%	
10	Retirement	2,310,000	2,380,000	2,450,000	2,500,000	2,750,000	10.0%	
11	Debt Service	2,750,000	2,909,750	3,100,000	3,150,000	3,175,000	0.8%	
12	Social Security/Medicare	508,000	522,000	510,000	545,000	580,000	6.4%	
13	Other Fixed & Mandated	425,000	425,000	425,000	400,000	375,000	-6.3%	
14	subtotal	<u>\$ 9,188,000</u>	<u>\$ 9,836,750</u>	<u>\$ 10,330,000</u>	<u>\$ 10,747,600</u>	<u>\$ 11,345,000</u>	5.6%	14.8%
15	Minuteman Voc Tech	\$ 502,317	\$ 604,702	\$ 486,660	\$ 637,601	\$ 590,682	-7.4%	0.8%
16	High School Debt Exclusion	477,889	476,557	684,143	539,239	585,583	8.6%	0.8%
17	Town Debt Exclusion	2,219,677	2,550,432	3,247,193	3,973,397	3,864,782	-2.7%	5.0%
		<u>\$ 3,199,883</u>	<u>\$ 3,631,691</u>	<u>\$ 4,417,996</u>	<u>\$ 5,150,237</u>	<u>\$ 5,041,047</u>		
18	TOWN MEETING VOTE	<u>\$ 65,355,439</u>	<u>\$ 68,481,672</u>	<u>\$ 71,948,094</u>	<u>\$ 74,391,986</u>	<u>\$ 75,443,481</u>	1.4%	
19	State assessments	\$ 368,084	\$ 367,696	\$ 382,563	\$ 389,372	\$ 399,106	2.5%	0.5%
20	Snow/Ice & other deficits	111,857	0	358,915	239,730	204,000	-14.9%	0.3%
21	Overlay	453,991	588,461	523,555	506,857	525,000	3.6%	0.7%
22	subtotal	<u>\$ 933,932</u>	<u>\$ 956,157</u>	<u>\$ 1,265,033</u>	<u>\$ 1,135,959</u>	<u>\$ 1,128,106</u>	-0.7%	
23	TOTAL BUDGET PLAN	<u>\$ 66,289,371</u>	<u>\$ 69,437,829</u>	<u>\$ 73,213,127</u>	<u>\$ 75,527,945</u>	<u>\$ 76,571,587</u>	1.4%	

"Concord-Carlisle RSD" is Concord's share of the assessable portion of the High School budget.
 "Other Fixed & Mandated" includes: Property & Liability Insurance, Unemployment and Worker's Compensation.

Financing the Budget Plan

		FY07 Budget	FY08 Budget	FY09 Budget	FY10 Budget	FY11 Proposed	FY11 Percent Change	FY11 Percent of Total
24	state aid	\$ 4,122,776	\$ 4,234,876	\$ 4,477,986	\$ 3,808,876	\$ 3,400,000	-10.7%	4.4%
25	motor vehicle excise tax	2,350,000	2,300,000	2,150,000	2,050,000	2,100,000	2.4%	2.7%
26	investment earnings	900,000	1,000,000	750,000	270,000	300,000	11.1%	0.4%
27	other local revenue	2,010,875	2,116,500	2,246,500	2,206,500	2,231,500	1.1%	2.9%
28	transfers to General Fund:							
29	from CMLP (Light Fund)	340,000	340,000	340,000	355,000	380,000	7.0%	0.5%
30	"free cash" transfer	500,000	500,000	600,000	1,040,000	600,000	-42.3%	0.8%
31	subtotal	<u>\$ 10,223,651</u>	<u>\$ 10,491,376</u>	<u>\$ 10,564,486</u>	<u>\$ 9,730,376</u>	<u>\$ 9,011,500</u>	<u>-7.4%</u>	<u>11.8%</u>
Property Tax:								
32	property tax base	\$ 51,811,551	\$ 54,550,950	\$ 57,769,554	\$ 60,216,052	\$ 62,509,722		
33	override voted	657,538	0	0	0	0		
34	new growth	894,270	1,368,514	947,751	1,068,881	600,000		
35	total within the Levy Limit	<u>\$ 53,363,359</u>	<u>\$ 55,919,464</u>	<u>\$ 58,717,305</u>	<u>\$ 61,284,933</u>	<u>\$ 63,109,722</u>	3.0%	
36	debt exclusion	<u>2,702,361</u>	<u>3,026,989</u>	<u>3,931,336</u>	<u>4,512,636</u>	<u>4,450,365</u>	-1.4%	
37	total property tax	<u>\$ 56,065,720</u>	<u>\$ 58,946,453</u>	<u>\$ 62,648,641</u>	<u>\$ 65,797,569</u>	<u>\$ 67,560,087</u>	2.7%	88.2%
TOTAL RESOURCES		<u>\$ 66,289,371</u>	<u>\$ 69,437,829</u>	<u>\$ 73,213,127</u>	<u>\$ 75,527,945</u>	<u>\$ 76,571,587</u>	1.4%	

Property Taxes:

The total projected property tax levy for FY11 is:

\$67,560,087

This represents 88.2% of the total revenues supporting the FY11 budget.

It also represents an increase of 2.68% over the FY10 tax levy of \$65,797,569.

This, however, *does not* mean that the property tax rate will increase by 2.68%, 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:

+ 1.8%

Property Tax Highlights

The FY11 property tax levy is projected to increase by 2.68% over the FY10 levy.

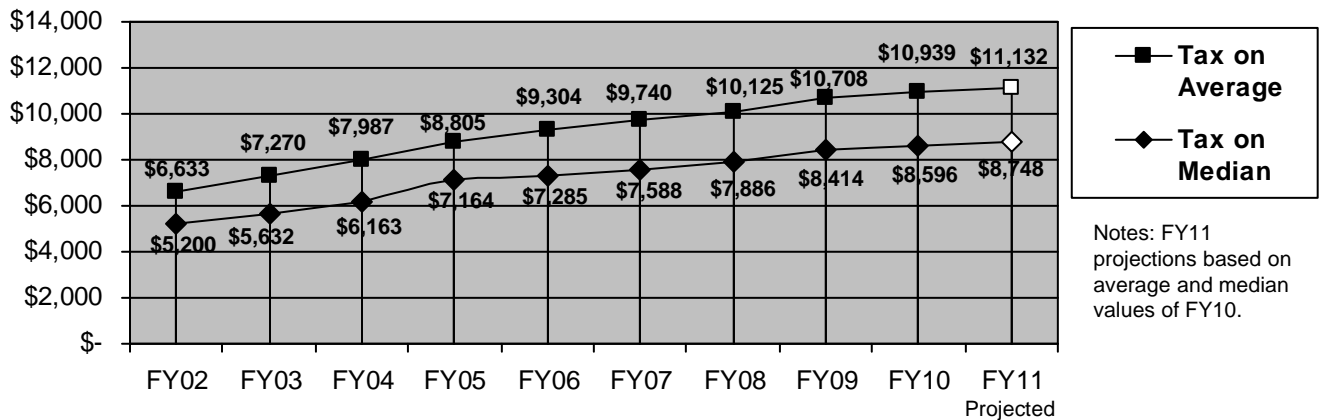
The effects of this rate increase can be understood in the following ways:

- The median single family residential tax bill for FY11 is projected to increase by \$152 from \$8,596 in FY10 to \$8,748 in FY11 (based on a median assessed value of \$656,700).

Or...

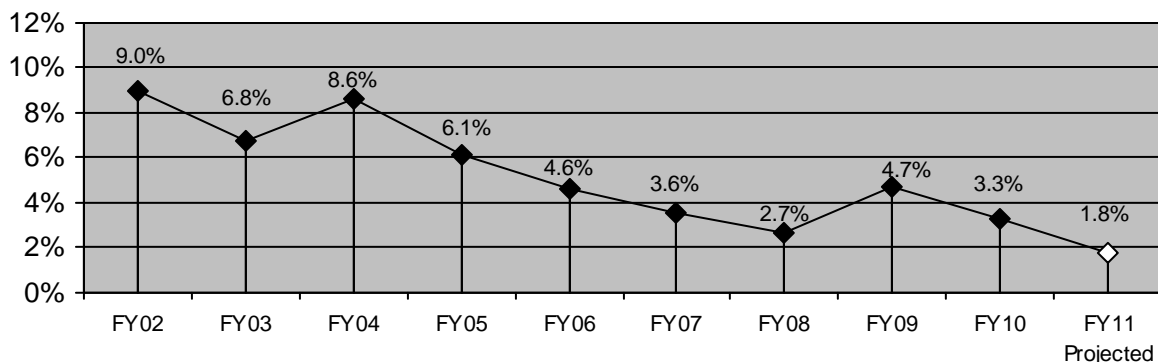
- The tax bill per \$100,000 of assessed value will increase by \$23 from \$1,309 in FY10 to \$1,332 in FY11.

Sample Tax Bills on Single Family Parcels



Notes: FY11 projections based on average and median values of FY10.

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 FY11, the first number shown is the FY10 Levy Limit of \$62,197,127. As authorized by Prop 2½, the FY10 Levy Limit is multiplied by 2.5% to get \$1,554,928. New building construction (New Growth) is estimated to be \$600,000. The sum of these three numbers is the new FY11 Levy Limit of \$64,352,055. After adding the excluded debt of \$4,450,365, the maximum allowable levy equals \$68,802,420.

This level of spending of \$67,560,087 results in an unused tax levy capacity of \$1,242,333.

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

FY09 Actual

\$ 57,254,951	F08 Levy Limit
1,431,374	plus 2½%
<u>\$ 58,686,325</u>	
947,751	New Growth
<u>\$ 59,634,076</u>	Projected FY09 Levy Limit
3,931,336	FY09 debt exclusion levy (est.)
<u>\$ 63,565,412</u>	est. Maximum allowable levy

Projected tax levy \$62,648,641
Unused Levy Limit 916,771

FY10 Actual

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

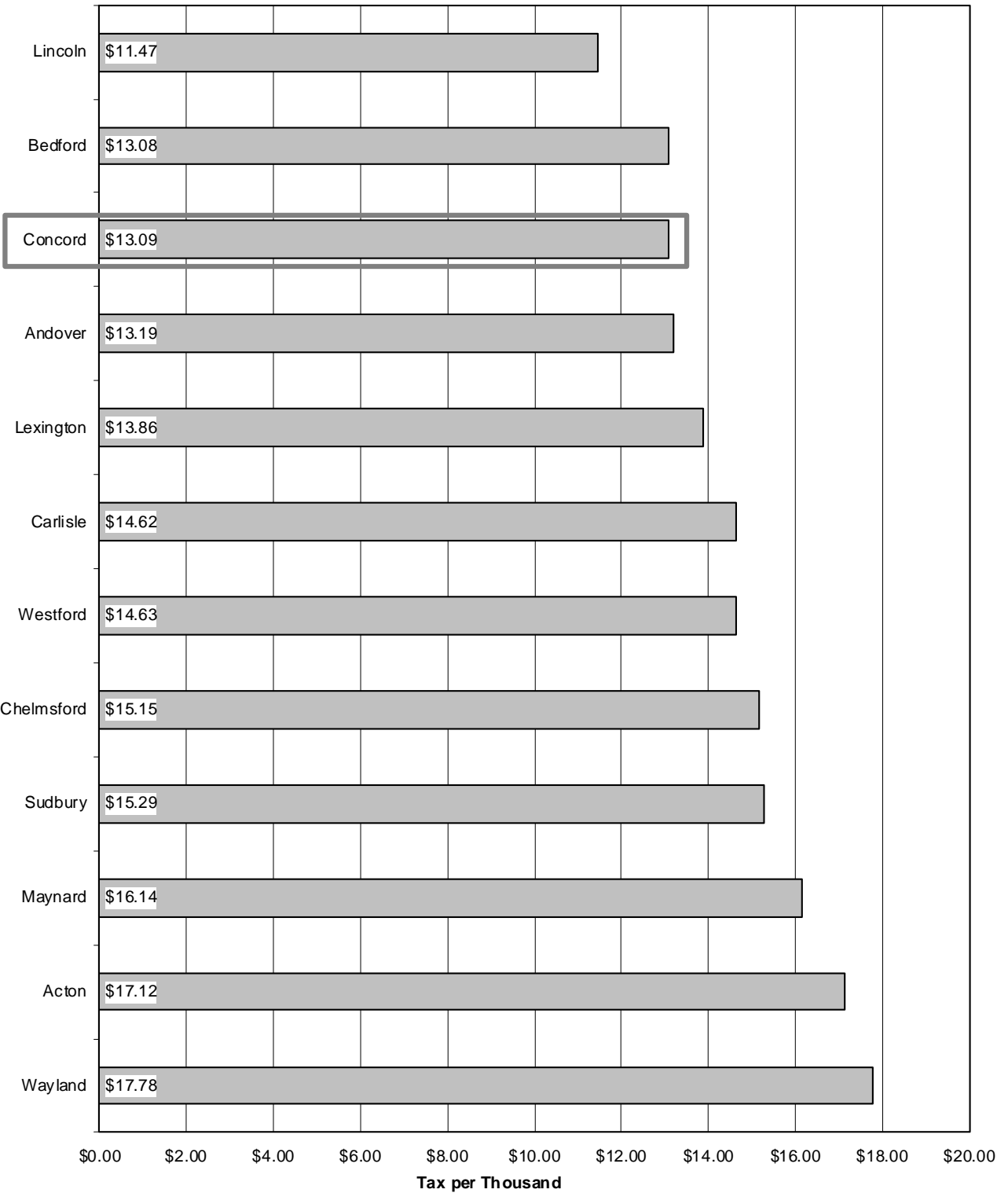
Actual tax levy \$ 65,797,569
Unused Levy Limit 912,194

FY11 Projection

\$ 62,197,127	FY10 Levy Limit
1,554,928	plus 2½%
<u>\$ 63,752,055</u>	subtotal
600,000	Estimated New Growth
<u>\$ 64,352,055</u>	FY11 Levy Limit
4,450,365	FY11 debt exclusion levy
<u>\$ 68,802,420</u>	Maximum allowable levy

Actual tax levy \$ 67,560,087
Unused Levy Limit 1,242,333

**FY10 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: Community Comparison data from DLS At-A-Glance Community Reports, 2010.

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) 2002	\$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	2003	584,250	\$9.64	5,632	754,153	7,270	42,496,029	760,672	41,735,357	+6.8%
Jan. 1, 2003	2004	581,950	\$10.59	6,163	754,200	7,987	46,721,518	578,456	46,143,062	+8.6%
Jan. 1, 2004	(b) 2005	731,000	\$9.80	7,164	898,455	8,805	50,147,585	558,743	49,588,842	+6.1%
Jan. 1, 2005	2006	712,100	\$10.23	7,285	909,447	9,304	53,273,087	817,917	52,455,170	+4.6%
Jan. 1, 2006	2007	718,550	\$10.56	7,588	922,372	9,740	56,065,720	894,270	55,171,450	+3.6%
Jan. 1, 2007	(b) 2008	735,650	\$10.72	7,886	944,487	10,125	58,946,453	1,368,514	57,577,939	+2.7%
Jan. 1, 2008	2009	707,100	\$11.90	8,414	899,866	10,708	\$62,648,641	\$947,751	\$61,700,890	+4.7%
current year										
Jan. 1, 2009	2010	656,700	\$13.09	\$8,596	835,697	10,939	\$65,797,569	\$1,068,881	\$64,728,688	+3.3%
forecasted										
Jan. 1, 2010	(b) 2011			\$8,748			\$67,560,087	\$600,000	\$66,960,087	+1.8%
<p><i>notes:</i> (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))</p> <p>(b) valuation certification year, Mass. Dept. of Revenue on-site review</p>										
Operating overrides and debt exclusion levy impact		Voted Operating		Debt Exclusion Levy		Change from prior year		Total change in tax levy		
Fiscal Year	Override levy	% incr. in levy		Levy	year					
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	<i>none</i>			3,026,989	324,628			2,880,733		
2009	<i>none</i>			3,982,522	955,533			3,702,188		
2010	<i>none</i>			4,512,636	530,114			3,148,928		
Budget 2011	<i>none</i>		\$	5,450,365	\$937,729			\$ 1,762,518		

**Proposed FY11 Budgets
Property Tax impact**

incremental and total tax levy and budget changes

	FY10	FY11 at Guidelines		
		plus	at Levy Limit	(
Town Government operations	\$17,352,013	+\$ 0 =	\$ 17,352,013	+0.0%
Concord Public Schools (K-8)	\$27,699,200	+\$ 0 =	\$ 27,699,200	+0.0%
CCHS assessment:				
without debt exclusion	\$ 13,442,936	+\$ 563,285 =	\$ 14,006,221	+4.2%
debt exclusion	<u>539,239</u>		<u>585,583</u>	
total assessment	\$ 13,982,175		\$ 14,591,804	
Concord's assessment share:				
FY08: 71.99%				
FY09: 71.82%				
Sum for all operating budgets:			\$ 563,285	
Projected Tax rate Impact			+ 1.77%	
Tax Bill at median \$656,700 value	\$ 8,596	+ 152 =	\$ 8,748	
Tax Bill per \$100,000 a.v.	\$ 1,309	+ 23 =	\$ 1,332	

Assessed Valuation, Levy Limit, Tax Levy and Rates: FY1980-2010

Fiscal Year	Total Assessed Value	Absolute Levy Limit	Annual Levy Limit	Actual Levy		Uniform Tax Rate	Actual Tax Rates			"CIP" ratio	Unused Levy Limit	
				Within Limit	Debt Exclusion		Residential	Open Space	Commercial		\$	as % of Limit
1980	\$ 371,034,400	\$ -	\$ -	\$ 13,060,411	\$ -	\$ 35.20	\$ -	\$ -	\$ -		\$ -	
1981	383,133,677	-	-	15,248,720	-	39.80	-	-	-		-	
1982	644,119,237	16,102,981	15,629,937	15,093,532	-	23.43	23.60	20.06	23.43	100.0	536,405	3.43%
1983	651,122,529	16,278,063	16,214,000	15,342,973	-	23.56	23.66	19.99	23.78	100.9	871,027	5.37%
1984	784,563,443	19,614,086	17,006,633	15,465,780	-	19.71	19.25	16.36	22.63	114.8	1,540,853	9.06%
1985	801,293,191	20,032,330	17,780,870	15,648,020	-	19.53	19.13	16.26	22.00	112.6	2,132,850	12.00%
1986	822,949,238	20,573,731	18,605,674	16,125,650	-	19.59	19.25	16.36	21.71	110.8	2,480,024	13.33%
1987	1,464,903,743	36,622,594	19,600,366	17,296,129	-	11.81	11.47	9.75	13.95	118.1	2,304,237	11.76%
1988	1,510,487,280	37,762,182	20,651,135	18,392,726	-	12.18	11.89	10.11	14.04	115.3	2,258,409	10.94%
1989	1,547,164,362	38,679,109	21,574,623	19,908,672	-	12.87	12.61	10.72	14.60	113.4	1,665,951	7.72%
1990	2,188,108,438	54,702,711	22,609,017	21,603,000	-	9.87	9.72	8.27	10.82	109.6	1,006,017	4.45%
1991	2,185,289,176	54,632,229	23,486,987	23,083,329	-	10.56	10.21	8.68	12.87	121.9	403,658	1.72%
1992	1,863,767,794	46,594,195	24,325,878	24,324,345	-	13.05	12.62	10.73	15.91	121.9	1,533	0.01%
1993	1,831,121,461	45,778,037	25,229,582	24,770,829	-	13.53	13.27	11.28	15.57	115.1	458,753	1.82%
1994	1,842,884,146	46,072,104	26,148,398	25,639,506	435,498	14.15	13.98	11.89	15.57	110.0	508,892	1.95%
1995	1,853,888,132	46,347,203	27,110,678	26,562,285	504,753	14.60	14.49	12.32	15.62	107.0	548,393	2.02%
1996	2,246,615,332	56,165,383	28,513,798	27,531,054	279,059	12.40	12.42	10.56	12.40	100.0	982,744	3.45%
1997	2,273,535,628	56,838,391	29,574,375	28,652,539	544,685	12.84	12.86	10.93	12.84	100.0	921,836	3.12%
1998	2,288,809,124	57,220,228	30,582,585	29,804,080	545,529	13.26	-----	all @ 13.26	-----		778,505	2.55%
1999	2,704,003,171	67,600,079	32,061,277	31,406,074	772,688	11.90	-----	all @ 11.90	-----		655,203	2.04%
2000	2,742,122,055	68,553,051	33,421,403	32,453,928	725,749	12.10	-----	all @ 12.10	-----		967,475	2.89%
2001	2,783,643,972	69,591,099	34,827,754	34,225,525	681,370	12.54	-----	all @ 12.54	-----		602,229	1.73%
2002	3,974,434,046	99,360,851	38,958,156	38,226,458	842,228	9.83					731,698	1.88%
2003	4,408,301,807	110,207,545	42,171,555	41,782,825	713,204	9.64					388,730	0.92%
2004	4,411,852,520	110,296,313	45,336,664	45,161,214	1,560,304	10.59					175,450	0.39%
2005	5,117,100,515	127,927,513	48,886,984	48,293,261	1,854,324	9.80					593,723	1.21%
2006	5,207,535,371	130,188,384	51,679,906	50,786,544	2,486,543	10.23					893,362	1.73%
2007	5,309,253,831	132,731,346	54,523,353	53,363,359	2,702,361	10.56					1,159,994	2.13%
2008	5,498,736,316	137,468,408	57,254,951	55,919,464	3,026,989	10.72					1,335,487	2.33%
2009	5,264,591,702	131,614,793	59,634,076	58,717,305	3,931,336	11.90					916,771	1.54%
2010	\$ 5,026,552,229	\$ 125,663,806	\$ 62,197,127	\$ 61,284,932	\$ 4,512,636	13.09					\$ 912,195	1.47%

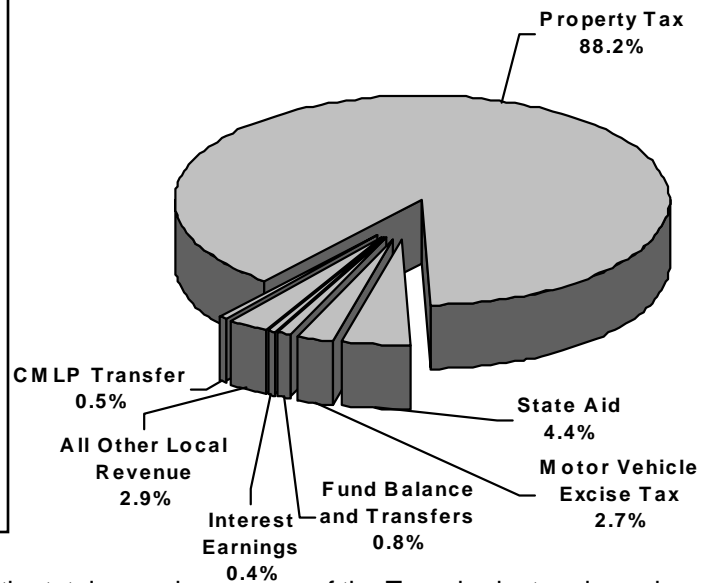
Financial Resources:

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-16

**FY11 General Fund Resources
Totaling \$76,571,587**



Property Tax – Property taxes constitute over 88% 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).

Investment Earnings – Throughout the year, the Town has temporarily available operating cash balances allowed by state law to be invested in money market accounts or investments with a maximum term of one year. The return from these accounts is subject to the prevailing short-term interest rates. This revenue source has been subject to considerable volatility in the past several years (page II-14, section D, line 6).

Other Local Revenue – A detail these resources can be found in the Resource Detail – General Fund Schedule on pages II-13 through II-14.

Transfer from CMLP – the Concord Town Meeting authorizes the Concord Municipal Light Plant (an enterprise department of the town) to make a transfer to the General Fund from the Light Fund. By local practice, this amount is determined as the amount that the CMLP would have paid in property taxes were it a private utility (page II-15, section H, line 1).

Free Cash Transfer – This transfer represents the amount proposed to be allocated by the Concord Town Meeting from the Town’s state-certified Undesignated Fund Balance of the prior year-end. In effect, this transfer lowers the property tax levy that would otherwise be required. Typically, only a small portion of the Undesignated Fund Balance is applied for this purpose, in accordance with fund balance retention policies (page II-15, section H, line 3).

RESOURCE DETAIL - GENERAL FUND*FY06-08 actual, FY09 budget and actual, FY10 budget and FY11 projected*

	ACTUAL FY2006	ACTUAL FY2007	ACTUAL FY2008	Budget FY2009	ACTUAL FY2009	Budget FY2010	Proposed PROJECTED FY2011
A. State Aid:							
1. Abatements:							
Veterans, blind & surviving spouses	9,663	22,325	21,025	22,325	20,263	32,069 (d)	
2. Police Career Incentive ("Quinn")	142,813	158,496	158,314	163,855	160,094 (b)	30,496 (e)	
3. Elderly Persons Abatements	14,558	15,562	15,562	15,562	11,044		
4. School Aid (Ch.70)	1,641,558	1,788,314	1,975,049	2,154,784	1,928,178 (c)	2,111,688	
Charter School tuition reimbursement	30,414	6,353	12,741	17,830	506	15,989	
5. Construction of School Projects:							
Thoreau & Willard (1996)	148,618	148,615	0	0	0	0	
Peabody School Roof (1998)	0	139,427	0	0	0	0	
6. State-Owned Land	370,131	546,166	610,209	654,273	654,273	589,412	
7. Additional Assistance	383,959	396,665	383,959	383,959	346,544		
8. Lottery	905,186	1,045,180	1,059,887	919,155	956,605		
9. Additional lottery distribution	0	0	0	140,732 (a)			
10. Unrestricted General Government Aid						1,022,124 (f)	
11. Veterans Benefits	4,874	13,095	5,780	5,511	10,156	7,098	
Total State Aid	\$3,651,774	\$4,280,198	\$4,242,526	\$4,477,986	\$4,087,663	\$3,808,876	\$3,400,000
B. Local Excise Taxes:							
1. Motor Vehicle Excise	2,458,012	2,279,324	2,323,178	2,150,000	2,269,633	2,050,000	2,100,000
2. Hotel/Motel Room Excise	155,712	171,424	191,800	170,000	171,610	170,000	170,000
3. Jet Fuel Excise	96,190	184,310	155,488	120,000	379,963	150,000	150,000
retroactive payment		169,568					
4. Farm Animal & Machinery	1,040	1,099	1,129	1,000	1,127	1,000	1,000
Total Local Excise	\$2,710,954	\$2,805,725	\$2,671,595	\$2,441,000	\$2,822,333	\$2,371,000	\$2,421,000

NOTES

- (a) **FY09:** Supplemental from state's General Fund, per enacted FY09 state budget
- (b) **FY09:** \$177,908 was due from the state for its share of actual FY08 payments (1/2); actual payment was 10% shortfall.
- (c) **FY09:** A portion of the final quarterly Chapter 70 school aid distribution, \$226,606, was made as a federal ARRA grant.
- (d) **FY10:** Combines elderly abatements (line 3)
- (e) **FY10:** Adopted state budget provides estimated 20% of full funding for state share.
- (f) **FY10:** Adopted state budget combines Additional Assistance and Lottery distribution (lines 7, 8 and 9) into a new designation.

RESOURCE DETAIL - GENERAL FUND*FY06-08 actual, FY09 budget and actual, FY10 budget and FY11 projected*

	ACTUAL FY2006	ACTUAL FY2007	ACTUAL FY2008	Budget FY2009	ACTUAL FY2009	Budget FY2010	Proposed PROJECTED FY2011
C. Fines and Forfeitures:							
1. Tax Penalties & Interest	108,128	105,082	108,495	80,000	92,864	80,000	80,000
2. Court Fines	118,319	122,570	150,358	120,000	100,153	110,000	110,000
Total Fines & Forfeits	\$226,447	\$227,652	\$258,853	\$200,000	\$193,017	\$190,000	\$190,000
D. Uses of Money & Property:							
1. Rental - Nextel tower	16,450	20,000	20,000	20,000	20,000	20,000	20,000
2. Rental - other wireless towers	85,701	86,401	90,342	115,000	118,798	135,000	150,000
3. Rental - Ripley Building	11,973	11,954	12,511	13,000	13,122	13,000	13,000
4. Rental - Harvey Wheeler	11,803	12,148	15,908	10,000	15,007	10,000	10,000
5. Rental - miscellaneous	8	402	402	500	804	500	500
6. Investment Earnings	1,033,099	1,322,697	1,241,697	750,000	791,358	270,000	300,000
Total Uses of Money & Prop.	\$1,159,034	\$1,453,602	\$1,380,860	\$908,500	\$959,089	\$448,500	\$493,500
E. Licenses & Permits:							
1. Building Permits	681,853	719,895	571,197	400,000	385,617	350,000	350,000
2. Other Health & Inspections	220,896	255,038	212,771	200,000	232,496	200,000	200,000
3. Alcoholic Beverage	67,655	66,915	65,480	64,000	65,245	64,000	64,000
4. Miscellaneous	27,796	27,693	26,606	25,000	22,758	25,000	25,000
Total Licenses & Permits	\$998,200	\$1,069,541	\$876,054	\$689,000	\$706,116	\$639,000	\$639,000
F. Departmental Fees:							
1. Town Clerk	119,064	123,647	121,317	120,000	110,927	110,000	110,000
2. Planning	7,790	4,533	12,500	3,000	7,020	3,000	3,000
3. Collector-Treasurer	33,729	39,420	54,226	30,000	86,582	30,000	30,000
4. Fire - Ambulance	398,162	480,376	524,736	550,000	536,249	530,000	540,000
5. Public Safety	58,074	58,194	80,750	75,000	64,175	65,000	65,000
6. Library - Late Fines	40,860	45,392	35,864	35,000	44,618	45,000	45,000
7. School Department	57,813	61,162	98,745	20,000	58,131	20,000	20,000
8. Miscellaneous	20,835	48,624	28,541	20,000	45,577	20,000	20,000
Total Departmental Fees	\$736,327	\$861,348	\$956,679	\$853,000	\$953,279	\$823,000	\$833,000

RESOURCE DETAIL - GENERAL FUND*FY06-08 actual, FY09 budget and actual, FY10 budget and FY11projected*

	ACTUAL FY2006	ACTUAL FY2007	ACTUAL FY2008	Budget FY2009	ACTUAL FY2009	Budget FY2010	Proposed PROJECTED FY2011
G. All Other Revenue:							
1. Payments in Lieu of Taxes (PILOT) (Fed.Govt., Housing Authority)	24,588	24,358	20,623	20,000	21,077	20,000	20,000
2. PILOT on sale of town land	0	0	46,910	0	0	0	0
3. Premium on Sale of Bonds & Notes	0	0	22,352	0	0	0	0
4. (41A) Redemptions	47,551	25,949	85,644	0	20,686	0	0
5. (61A) Rollback Tax	0	25,019	107,691	0	0	0	0
6. Betterments	3,761	1,456	1,413	0	1,319	0	0
7. Supplemental tax on new construction	71,698	26,447	54,824	35,000	47,994	35,000	35,000
8. Miscellaneous	0	0	27,774	0	22,680	0	0
Total Other Revenue	\$147,598	\$103,229	\$367,231	\$55,000	\$113,756	\$55,000	\$55,000
TOTAL LOCAL (B-G)	\$5,978,560	\$6,521,097	\$6,511,272	\$5,146,500	\$5,747,590	\$4,526,500	\$4,631,500
H. Available Funds							
1. Municipal Light Plant (Electric Fund)	340,000	340,000	340,000	340,000	340,000	355,000	380,000
2. Free Cash appropriated to reduce tax rate	500,000	500,000	500,000	600,000	600,000	1,040,000	600,000
TOTAL AVAILABLE FUNDS	\$840,000	\$840,000	\$840,000	\$940,000	\$940,000	\$1,395,000	\$980,000
I Property Tax:							
1. Base	49,216,147	51,791,455	54,550,950	57,769,554	57,719,368	60,216,052	62,509,722
2. Operating Override	752,480	657,538	0	0	0	0	0
3. New Growth	817,917	894,270	1,368,514	947,751	947,751	1,068,881	600,000
4. Within levy limit	\$50,786,544	\$53,343,263	\$55,919,464	\$58,717,305	\$58,667,119	\$61,284,933	\$63,109,722
Debt Exclusion:							
5. Concord-Carlisle High School	378,169	477,889	476,557	684,143	684,143	539,239	585,583
6. Land acquisition - Mattison Field	145,463	140,213	134,838	104,400	104,400	0	0
7. School Building Design (2000) - Bond	927,744	0	0	0	0	0	0
8. Harvey Wheeler CC renovations	129,728	127,757	126,280	124,309	124,309	122,191	119,827
9. Alcott School - BAN interest, phase 1	124,486	215,745	0	0	0	0	0
10. Alcott School - BAN interest, phase 2		80,267	0	0	0	0	0
11. Alcott School - Bond, Sept. '04 (\$7m)	592,056	583,308	574,560	564,520	564,520	554,706	544,425
12. Alcott School - BAN paydown, Sept. '06		24,003	0	0	0	0	0
13. Alcott School - BAN paydown, Mar. '07		235,000	0	0	0	0	0
14. Alcott School - Ph 2 bond, Mar. '07 (\$2.35m)			256,017	248,079	248,079	241,333	234,983
15. Alcott School - Bond, Mar. '07 (\$15k)						15,296	0

RESOURCE DETAIL - GENERAL FUND

FY06-08 actual, FY09 budget and actual, FY10 budget and FY11projected

	ACTUAL FY2006	ACTUAL FY2007	ACTUAL FY2008	Budget FY2009	ACTUAL FY2009	Budget FY2010	Proposed PROJECTED FY2011
Debt Exclusion (continued):							
16. Thoreau School - BAN interest	173,945	505,463	212,545	0	0	0	0
17. Thoreau design - Bond, Feb. '06 (\$35k)		36,142	0	0	0	0	0
18. Thoreau School - Bond, Sept. '06 (\$10m)		184,470	943,765	918,624	918,624	891,376	869,920
19. Thoreau School - Bond, Sept. '07 (\$6.8m)			141,017	652,039	652,039	634,487	618,359
20. Thoreau school - Bond, Mar. '09 (\$140k)						52,777	51,786
21. Willard School Design - BAN interest			59,301	0	0	0	0
22. Willard School Design - Bond Spr. '08 (\$1.84m)			0	242,977	242,977	237,528	232,080
23. Willard School - Bond, Mar. '09 (\$11.9m)				0	0	1,033,370	1,020,781
24. Willard School - Bond, Jan. '10(\$12.9m)							1,060,832
24. Willard School Construction - BAN interest				240,426	240,426	88,435	10,000
25. Phase 1, WPAT State Loan	14,952	112,200	102,109	102,005	102,005	101,898	101,789
26. Willard Note paydown				49,814	100,000	0	0
27. subtotal, debt exclusion	<u>\$2,486,543</u>	<u>\$2,722,457</u>	<u>\$3,026,989</u>	<u>\$3,931,336</u>	<u>\$3,981,522</u>	<u>\$4,512,636</u>	<u>\$5,450,365</u>
<i>less Debt Stabilization transfer</i>							(1,000,000)
Net debt exclusion							<u>\$4,450,365</u>
28. TOTAL PROPERTY TAX	\$53,273,087	\$56,065,720	\$58,946,453	\$62,648,641	\$62,648,641	\$65,797,569	\$67,560,087
GRAND TOTAL							
29. GENERAL FUND RESOURCES	<u>\$63,743,421</u>	<u>\$67,707,015</u>	<u>\$70,540,251</u>	<u>\$73,213,127</u>	<u>\$73,423,894</u>	<u>\$75,527,945</u>	<u>\$76,571,587</u>
<i>Increase over prior year</i>	+6.9%	+6.2%	+4.2%	+3.8%	+4.1%	+2.9%	+1.4%
FY06-10 increase over prior year actual							

Projected Property Tax change % = change in levy component divided by prior year Total Tax Levy.

FY2011 PROJECTED TAX LEVY	percent	amount	
Base	1.86%	\$1,224,789	"FY2011 Base" minus "FY2010 Within levy limit"
Debt Exclusion	-0.09%	-62,271	
	1.77%	\$1,162,518	Change in Levy from current taxpayers
New Growth	0.91%	600,000	Projected "New Growth" for FY2011
	2.68%	\$1,762,518	Change in Total Levy

SECTION II: Budget Summary

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SECTION II: Budget Summary

Expenses

Expenses – General Fund Budget:

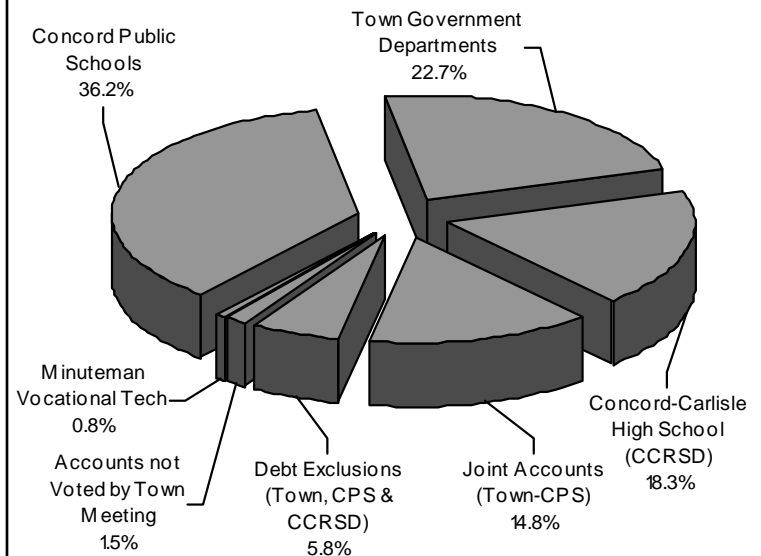
The General Fund budget is organized into 3 major organizational categories:

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

This section contains the following:

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

FY11 General Fund Expenses **Totaling \$76,571,587**



Town Government (Page II-4, line 5 – \$17,352,013 proposed for FY11)

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 - \$27,699,200 proposed for FY11)

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.

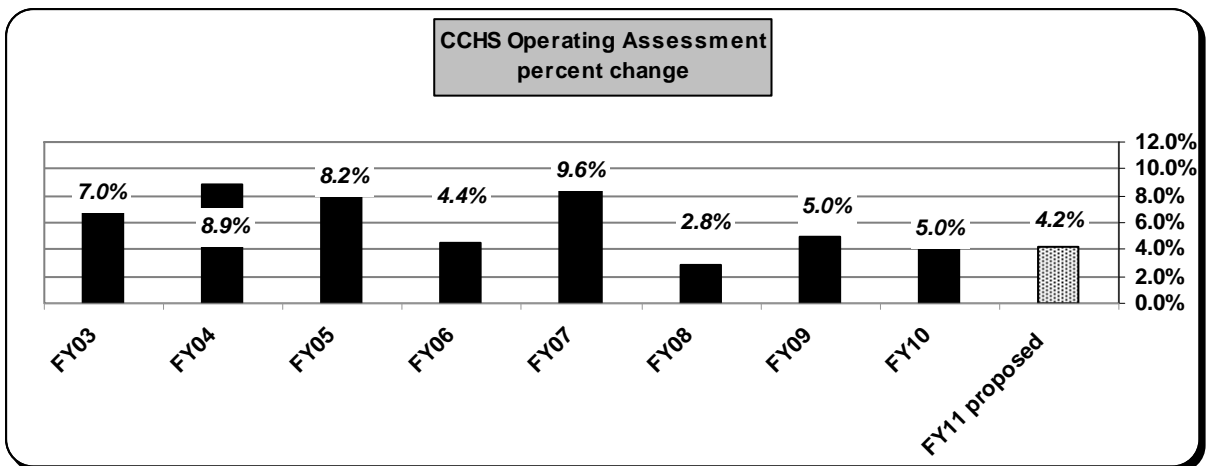
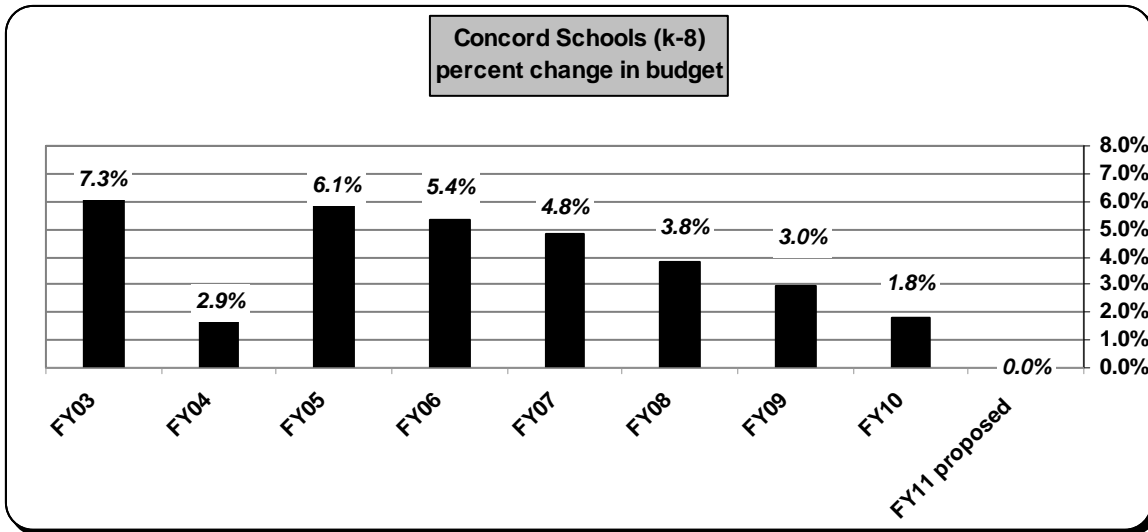
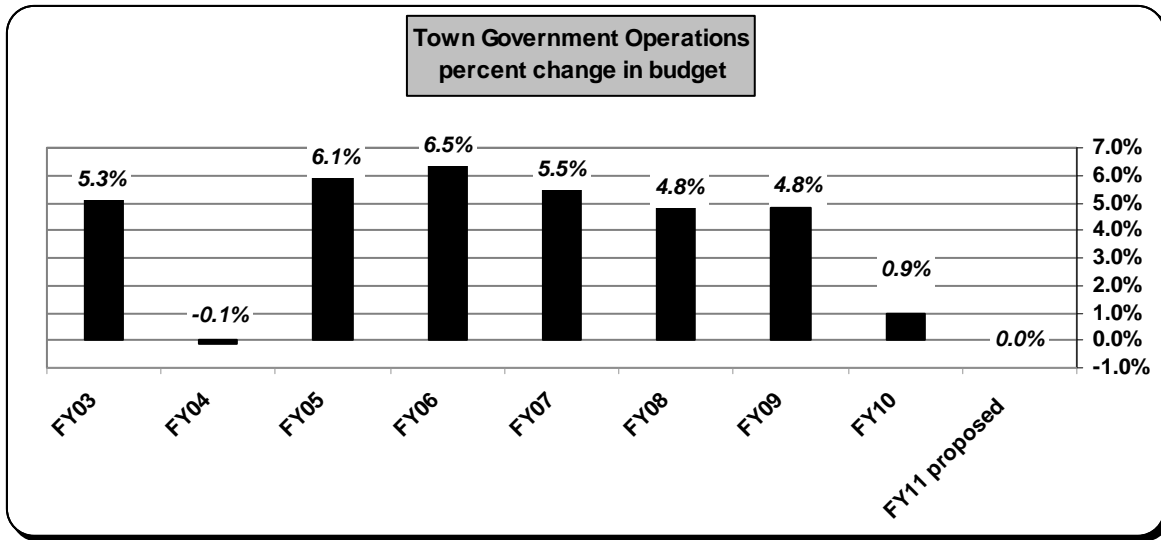
Concord-Carlisle Regional School District (page II-4, line 7 - \$14,006,221 proposed for FY11 as Concord's share of the Districts operating budget)

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 Concord K-8 administration also administers the CCRSD which operates a High School for grades 9-12.

Total of Above Operating Budgets:

\$59,057,434 (page II-4, line 8)

+1.0%



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 - \$4,465,000)

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.

Retirement (Page II-4, line 10 - \$2,750,000)

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 - \$3,175,000)

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 - \$580,000)

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: **\$11,345,000** (page II-4, line 14)
+5.6%

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 - \$590,682)

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 - \$585,583)

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 - \$3,864,782)

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 \$1,000,000 allocation from the Elementary School Debt Service Stabilization Fund.

Other Obligations Subtotal: \$5,041,047

Budget Subject to Town Meeting Vote: \$75,443,481

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

•State Assessments (Page II-4, line 19 - \$399,106)

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 – \$204,000)

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, 2010, if any, will be raised in the FY11 tax levy.

•Overlay (Page II-4, line 21 – \$525,000)

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: \$76,571,587

+1.4%

SECTION II: Budget Summary

Expenses

General Fund Operating Budget

Item No.	Department	Fiscal 2009 Expenses	Fiscal 2010 Appropriation	Fiscal 2011 Proposal
General Government				
\$2,037,276 is 6.3% of Total				
1	Town Manager's Office			
	A. Town Manager	\$ 299,204	\$ 308,507	\$ 286,423
	B. Town-Wide Building	135,000	135,000	150,000
	C. Human Resources	156,857	158,141	152,539
	Total	591,060	601,648	588,962
2	Legal Services	219,565	250,000	225,000
3	Elections and Registrars			
	A. Elections	29,175	23,706	33,524
	B. Registrars	10,539	10,062	8,328
	Total	39,714	33,768	41,852
4	Town Meeting and Reports	50,124	77,800	77,800
5	Planning			
	A. Planning Administration	225,526	273,103	230,669
	B. Board of Appeals	43,745	46,026	46,026
	C. Natural Resources	185,418	193,913	202,013
	D. Inspections	328,709	355,133	336,585
	E. Health	225,771	228,778	225,881
	Total	1,009,169	1,096,953	1,041,174
6	141 Keyes Road	62,400	71,454	62,488
	Total General Government	\$ 1,972,033	\$ 2,131,623	\$ 2,037,276
Finance and Administration				
\$1,614,062 is 5.0% of Total				
7	Finance Committee	2,615	3,100	3,100
8	Finance			
	A. Finance Administration	261,997	267,785	233,611
	B. Treasurer-Collector	228,889	243,115	239,952
	C. Town Accountant	121,811	125,940	125,752
	D. Assessors	371,512	381,937	355,655
	E. Town Clerk	189,766	206,434	196,497
	Total	1,173,975	1,225,211	1,151,467
9	Information Systems	307,912	349,089	357,089
10	Town House	91,988	94,591	102,406
	Total Finance and Administration	\$ 1,576,490	\$ 1,671,991	\$ 1,614,062

SECTION II: Budget Summary

Expenses

Item No.	Department	Fiscal 2009 Expenses	Fiscal 2010 Appropriation	Fiscal 2011 Proposal
Public Safety				
\$7,296,442 is 22.4% of Total				
11	Police Department	3,644,407	3,741,748	3,702,146
12	Fire Department	3,257,520	3,323,137	3,322,820
13	West Concord Fire Station	40,675	47,594	40,443
14	Police-Fire Station	253,656	215,545	200,072
15	Emergency Management	15,494	12,810	12,810
16	Dog Officer	17,607	18,151	18,151
	Total Public Safety	\$ 7,229,358	\$ 7,358,985	\$ 7,296,442
Public Works and Facilities				
\$3,419,540 is 10.5% of Total				
17	Public Works			
	A. CPW Administration	143,229	151,702	151,695
	B. Engineering	411,602	313,123	286,218
	C. Highway Maintenance	1,079,367	1,098,245	1,084,327
	D. Parks and Trees	516,261	555,077	538,740
	E. Cemetery	57,940	67,420	59,520
	Total	2,208,398	2,185,567	2,120,500
18	Snow and Ice Removal	739,985	455,000	495,000
19	Street Lighting	57,186	64,120	50,000
20	CPW Equipment	278,000	278,000	270,000
21	Drainage Program	105,000	205,000	205,000
22	Sidewalk Management	90,000	100,000	100,000
23	Road Improvements	85,000	85,000	90,000
24	133/135 Keyes Road	94,758	94,763	89,040
	Total Public Works and Facilities	\$ 3,658,327	\$ 3,467,450	\$ 3,419,540
Human Services				
\$2,319,693 is 7.1% of Total				
25	Library	1,757,070	1,781,235	1,711,379
26	Recreation Administration	95,219	97,538	86,940
27	Hunt Recreation Center	112,553	76,281	75,173
28	Harvey Wheeler Community Ctr.	125,921	132,381	132,144
29	Council on Aging	217,932	231,586	234,534
30	Veterans	29,476	31,668	30,222
31	Ceremonies and Celebrations	23,855	23,650	23,483
32	Visitors' Center and Restroom	25,601	31,375	25,818
	Total Human Services	\$ 2,387,627	\$ 2,405,714	\$ 2,319,693

SECTION II: Budget Summary

Expenses

Item No.	Department	Fiscal 2009 Expenses	Fiscal 2010 Appropriation	Fiscal 2011 Proposal
Unclassified \$665,000 is 2.0% of Total				
33	Town Employee Benefits			
	A. Unused Sick Leave	62,500	60,000	80,000
	B. Public Safety Disability	978	4,000	2,500
	C. Employee Assistance Program	8,370	8,000	7,500
	Total	71,848	72,000	90,000
34	Reserve Fund*	-	225,000	225,000
*Transfers totaling \$78,168 were made to other accounts in Fiscal Year 2009				
35	Salary Reserve**	10,000	4,250	350,000
**Transfers totaling \$550,013 in Fiscal Year 2009 and \$295,750 in Fiscal Year 2010 (to date) were made to other accounts.				
36	Land Fund	-	15,000	-
	Total Unclassified	81,848	316,250	665,000
SUBTOTAL FOR REFERENCE ONLY Account 1-36		\$ 16,905,684	\$ 17,352,013	\$ 17,352,013
Joint (Town - CPS) \$15,209,782 is 46.7% of Total				
37	Insurance			
	A. Group Insurance	3,666,048	4,152,600	4,465,000
	B. Property/Liability	133,487	200,000	175,000
	Total	3,799,535	4,352,600	4,640,000
38	Unemployment/Workers' Comp.			
	A. Unemployment Comp.	56,781	100,000	100,000
	B. Workers' Comp.	60,703	100,000	100,000
	Total	117,484	200,000	200,000
39	Retirement	2,450,000	2,500,000	2,750,000
40	Social Security and Medicare	512,633	545,000	580,000
41	Debt Service			
	A. Long-Term Debt			
	Town Principal and Interest	2,051,184	2,008,385	2,265,517
	School Principal and Interest	773,270	971,511	740,568
	Subtotal	2,824,454	2,979,896	3,006,085
	Interest on Notes	99,444	140,104	138,000
	Other Debt Expense	6,744	30,000	30,915
	Subtotal Within Levy Limit	2,930,642	3,150,000	3,175,000
	B. Excluded Debt	3,295,166	3,973,397	3,864,782
	Total Debt Service	6,225,808	7,123,397	7,039,782
	Total Joint (Town - CPS)	\$ 13,105,460	\$ 14,720,997	\$ 15,209,782
	Total Article 7 Appropriation	\$ 30,011,144	\$ 32,073,010	\$ 32,561,795

SECTION II: Budget Summary

Expenses

Town Government Operations (accounts 1- 36) Budget Changes Recommended

The Town Manager is recommending level funding at an amount of \$17,352,013 for accounts 1-36, which are collectively referred to as the "Town Government Budget." The budget consists of several basic expense categories: **Personnel services, Operations and Maintenance ("O&M")**, the **Reserve Fund** overseen by the Finance Committee and **Capital Outlay**. The table below provides a summary of the budget by the expense categories and presents the budget in further detail by functional area. Function Summary pages in the main body of the document provide specific details for each appropriation account.

Town Government Operations Accounts 1- 36

	FY09 Budget	FY10 Budget	FY11 Proposed	FY10 to FY11 Dollar Change	FY10 to FY11 Percent Change
Personnel Services	\$ 12,390,155	\$ 12,713,627	\$ 12,974,546	\$ 260,919	2.1 %
O & M Expenses	3,108,858	3,112,886	2,836,967	- 275,919	- 8.9 %
Reserve Fund	225,000	225,000	225,000	0	0.0 %
Capital Outlay	<u>1,466,000</u>	<u>1,300,500</u>	<u>1,315,500</u>	<u>15,000</u>	<u>0.3 %</u>
Total (Accts. 1-36)	\$ <u>17,190,013</u>	\$ <u>17,352,013</u>	\$ <u>17,352,013</u>	\$ <u>0</u>	<u>+ 0.0 %</u>

<i>by functional area</i>	FY09 Budget	FY10 Budget	FY11 Proposed	FY10 to FY11 Dollar Change	FY10 to FY11 Percent Change
General Government:					
Operations	\$ 1,941,800	\$ 1,912,623	\$ 1,842,276	\$ (70,347)	- 3.6 %
Capital Outlay	<u>157,000</u>	<u>219,000</u>	<u>195,000</u>	<u>(24,000)</u>	
	\$ 2,098,800	\$ 2,131,623	\$ 2,037,276	\$ (94,347)	- 4.4 %
Finance:					
Operations	\$ 1,511,599	\$ 1,541,991	\$ 1,476,062	\$ (65,929)	- 4.3 %
Capital Outlay	<u>142,000</u>	<u>130,000</u>	<u>138,000</u>	<u>8,000</u>	
	\$ 1,653,599	\$ 1,671,991	\$ 1,614,062	\$ (57,929)	- 3.5 %
Public Safety:					
Operations	\$ 6,926,405	\$ 7,182,985	\$ 7,071,442	\$ (111,543)	- 1.5 %
Capital Outlay	<u>353,000</u>	<u>176,000</u>	<u>225,000</u>	<u>49,000</u>	
	\$ 7,279,405	\$ 7,358,985	\$ 7,296,442	\$ (62,543)	- 0.8%
Public Works:*					
Operations	\$ 2,635,354	\$ 2,709,450	\$ 2,679,540	\$ 29,910)	- 1.1 %
Capital Outlay	<u>751,000</u>	<u>758,000</u>	<u>740,000</u>	<u>(18,000)</u>	
	\$ 3,386,354	\$ 3,467,450	\$ 3,419,540	\$ (47,910)	- 1.3 %
Human Services:					
Operations	\$ 2,361,369	\$ 2,388,214	\$ 2,302,193	\$ (86,021)	- 3.6 %
Capital Outlay	<u>63,000</u>	<u>17,500</u>	<u>17,500</u>	<u>0</u>	
	\$ 2,424,369	\$ 2,405,714	\$ 2,319,693	\$ (86,021)	- 3.6 %
Unclassified:*					
Operations	\$ 347,486	\$ 316,250	\$ 665,000	\$ 348,750	
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	\$ 347,486	\$ 316,250	\$ 665,000	\$ 348,750	

* The Road Improvements account has been moved from the Unclassified group to the Public Works group.

Staffing changes in the Town Manager's Proposed Budget:

For FY11, there are no significant **tax supported** proposed staffing increases. Moreover, several part-time positions have been eliminated in order to be able to propose a level funded budget.

Budget Changes

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

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

For the past two years, an amount of \$12,000 has been allocated for special projects related to the Adult and Community Education Program. Due to budget constraints, it is proposed that this funding be eliminated. In addition, funding of \$5,000 for the Office Project Assistant is proposed to be removed from the budget.

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 \$135,000 in FY10. The recommended level in FY11 is \$150,000 and the five-year Capital Outlay plan raises this funding target to \$260,000 by FY15. At some point, this account may support a professional Facilities Manager staff position. An interdepartmental committee under the direction of the Assistant Town Manager manages the fund.

1C Human Resources

Last year, the Personnel Department was renamed the Human Resources Department and moved from the Finance group to the General Government group. The Human Resources Department remains under the Town Manager's budgetary control. As a result of a recalculation of credits that the Human Resources Department will receive for its services from Light Fund, there is proposed funding for an increase of 313 hours for the Office Assistant / Department Clerk position that results in additional cost of \$6,261.

2 Legal Services

The Legal Services account is proposed to be funded at the \$225,000, a \$25,000 decrease from FY10. It is expected that this amount is sufficient to cover the FY11 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 FY11, it is expected that there will be three elections: one Annual Town Election, one State Primary, and one General Election. Each election cost the Town approximately \$12,000. Accordingly, as compared with FY10 during which there were two elections, the budget for the Elections account is proposed to increase from \$23,706 to \$37,232. If there were to be any additional elections, funding would be requested from the Reserve Fund.

3B Registrars

The proposed Registrar account shows a reduction in the hours of the Office Assistant that saves \$1,214 and a reduction in postage costs that saves \$600.

4 Town Meeting and Reports

The current budget allows for a four-session Annual Town Meeting in April 2010 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 FY11 is the same as that for FY10.

5A Planning Division, DPLM

The FY11 operating budget for the Planning Division is proposed to have a slight 0.1% decrease from that for FY10. Although \$75,000 is being requested for funding the Bruce Freeman Rail Trail design, this is not recommended due to budget constraints. In addition to the Planning Division budget, this account contains modest funding for the Historic Districts (\$1,295) and the Historical Commission (\$1,700).

5B Board of Appeals, DPLM

The FY11 budget is proposed to be level funded from that of FY10.

5C Natural Resources Division, DPLM

The proposed Natural Resources budget represents a 0.5% decrease in operating cost from that of the FY10 budget. For savings, it is being requested that the Seasonal Ranger position (\$4,992) be eliminated. Nevertheless, funding is available for the following capital projects: pond and stream management (\$5,000), conservation restrictions database (\$10,000), and vehicle replacement (\$20,000)

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. To find savings, the Division is requesting and the Town Manager is recommending that the hours for both the Plumbing and Gas Inspector and the Electrical Inspector be reduced from 1305 to 980. This level of staffing will need to be increased if construction of the proposed 350 unit Alexan Concord project begins.

5E Health Division, DPLM

This budget is proposed to decrease by 1.1% from that of FY10. Still, 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. A request for \$25,000 to fund a community health assessment to better assist residents with making healthy choices in their lives is not funded due to budget constraints.

6 41 Keyes Road, DPLM

Due primarily to decreases in estimated electricity and natural gas costs, the proposed FY11 operating budget is projected to decrease by 3.3% from that of FY10.

8A Finance Administration Division, Finance Department

For the past two years, the Finance Administration Division budget has carried funding to pay rent on office space at 30 Monument Square that is used by the Assessors Division. In the spring of 2010, the Assessors Division plans to move to the newly renovated Deeds building at the Sleepy Hollow Cemetery, so funding for the rental payment has been removed from the FY11 budget. As a result, the proposed FY11 budget represents a 11.4% decrease in operating costs from that of FY10.

8B Treasurer-Collector, Finance Department

Since this account includes funding for much of the Town's postage expenses (\$49,000) and banking service charges (\$74,600), the FY11 operating budget is proposed to be 0.4% greater than the previous year.

8C Town Accountant, Finance Department

The FY11 budget is 0.2% less than that for FY10 by reducing the amount proposed for purchased services.

8D Assessing Division, Finance Department

Due to budget constraints, the amount recommended for contract services to assist with FY11 revaluation year program has been reduced by \$28,736 from \$107,736 to \$79,000. The effect of this reduction will be less support for the revaluation process, which includes but is not limited to field reviews, statistical analysis, advice on methodology, and assistance with Department of Revenue reporting.

8E Town Clerk, Finance Department

From savings due to reduced hours for the part-time Office Assistant and reduce hours allocated for overtime, the Town Clerk FY11 proposed budget is 1.2% less than that for FY10.

9 Information Systems

The proposed funding level for the Town-wide Technology Fund is \$128,000. 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 200 desktop computers to the network with a secure and reliable system. The Technology Administrator and the Finance Director jointly manage this fund.

10 Town House

The proposed 16.1% increase in this budget is a result of adding the utility and custodial services costs for the newly renovated Deeds Building at the Sleepy Hollow Cemetery as a subsection to the Town House budget. It is proposed that \$14,800 be allocated for the Deeds Building, which will be occupied by the Assessing Division. For comparison, the rent for office space at 30 Monument Square, the current location for the Assessing Division, is approximately \$50,000 per year.

11 Police Department

Total FY11 operating budgeted expenditures for the Police Department are proposed to decrease by 2.6%, with much of this reduction (\$109,368) a result of not funding a Deputy Police Chief position, a post that will become vacant before FY11 due to a retirement. Nevertheless, funding is available for the replacement of four police cruisers (\$114,000), purchase of onboard computers for the cruisers (\$7,500), upgrade and maintenance of public safety equipment (\$15,000), and acquisition of live scan technology to assist with booking and fingerprinting (\$25,000).

12 Fire Department

Total FY11 budgeted expenditures for the Fire Department is proposed to decrease by 1.5%, with much of this reduction (\$53,793) a result of less overtime hours. Replacement overtime has been reduced from 9,825 to 8,947 hours and Callback & Additional Overtime has been reduced from 1,443 to 693 hours.

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 FY10, the budget is proposed to have a 6.3% decrease in operating costs. The savings have been made possible in part from savings in natural gas expenses due to the installation of a new high-efficiency boiler.

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 FY10 to FY11. A design process is underway as a first step to renovating the Fire Department side of the building, and design and construction funding have been allocated by separate Town Meeting votes.

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 level 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 funded at the same level as FY10.

17A Public Works Administration, CPW

With no significant proposed change in the budget from FY10 to FY11, increases in supplies and other costs 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 4.7% less in FY11 than in FY10. Despite the decrease in funding, money is available for ground water and landfill monitoring at the Landfill (\$16,000) and Geographic Information Services (GIS) software maintenance and training services (\$24,000).

17C Highway Maintenance, CPW

This operating budget is proposed to decrease by 0.6% in FY11. Some of the savings are proposed to come from reduced overtime hours (\$3,262) and less crack sealing (\$2,465).

17D Parks & Trees, CPW

The Parks & Trees FY11 operating budget is proposed to be 0.6% below the funding level budgeted in FY10. This decrease is possible in part by reducing the number of summer crew positions from 3 to 2 (saving \$5,280) and decreasing the hours for seasonal help from 2,500 to 2,280 hours (saving \$3,190). It should be noted that due to budget constraints the amount allocated for planting shade trees is proposed to decrease from \$25,000 in FY10 to \$10,000 in FY11.

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. As a result of delaying the hiring of a Cemetery Specialist for six months, the total operating budget for the Cemetery Division is proposed to decrease by 11.7% from FY10 to FY11.

18 Snow Removal, CPW

The snow removal budget is proposed to be funded at \$495,000. For comparison, the 10-year average of actual net winter annual maintenance expenditures is \$535,625. The amount budgeted for road salt is level funded at \$241,310 in FY11. If the actual FY11 expenditure exceeds the budgeted amount, the Town is allowed by State statute to make up the difference with the following year's tax levy.

19 Street Lights, CPW

The FY11 proposed budget of \$50,000 is \$14,120 below the amount budgeted in FY10. This reduction will require the elimination of a significant number of street lights.

20 Public Works Equipment, CPW

The Public Works Equipment budget of \$270,000 funds the Town's well-planned schedule of equipment replacement. This represents a decrease of \$8,000 from FY10. In FY11, vehicles that are scheduled to be replaced include a 10-ton multiple-use dump truck, a Holder mini sidewalk machine, and a Bombardier sidewalk machine.

21 Drainage, CPW

The FY11 level funding of \$205,000 for this program will provide for the design and construction of a drainage system replacement for Grant Street, construction of a drainage extension on Whittemore Street, and various drainage rehabilitations related to the Roads Program including projects at Sudbury Road, Mildred Circle, and Sarah Way, as well as continuation of the Town-wide culvert inventory and the testing of drainage dry and wet weather flows from outfalls as required by the Town's NPDES MS4 Permit.

22 Sidewalk Management, CPW

The proposed FY11 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 FY11 budget represents a 34.6% decrease in expenses from that of FY10, which included additional borrowings for special road-related projects. With the exclusion of these projects, the FY11 amount is \$1,311,600 as compared to the FY10 amount of \$1,306,630.

24 133 and 135 Keyes Road, CPW

For FY11, there is a proposed 6.3% decrease in the operating budget. Major savings in natural gas is a result of the lower price of gas and the installation of a new gas-fired HVAC system at 135 Keyes Road.

25 Library

As set forth in a long-standing agreement, the Trustees of the Concord Free Public Library Corporation, which owns the Main library and the Fowler Branch, are responsible for maintenance and capital improvements of the buildings and grounds; the Town covers the operating costs. In FY11, the budget is proposed to be \$1.72 million, a decrease of 3.9% from FY10. Much of the reduction is a result to cutting the line item for Books & Materials from \$150,000 in FY10 to \$105,000 in FY11. However, a generous donation of \$50,000 by the Trustees of the Concord Public Library Corporation will fund the difference in the Books & Materials account.

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. Although the account is level funded at \$96,338, the General Fund portion is proposed to decrease by \$10,598 due to an additional contribution to this account by the Beede Swim and Fitness Center.

27 Hunt Recreation Center

Due in part to lower natural gas prices, it is proposed that the FY11 operating budget for the Hunt Recreation Center be reduced by 1.1% from the FY10 budgeted level.

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 is for operating costs to decrease by 0.2% due in part to lower natural gas prices.

29 Council on Aging

The FY11 budget for the Council on Aging is proposed to increase slightly by 1.1%. The increase in funding allows the Town to provide needed services to Concord seniors in this uncertain economic climate. Since several COA coordinator positions are proposed to be funded by a State Formula Grant, reductions in the grant money could jeopardize these positions.

32 Visitors Center

The FY11 operating cost to maintain the Visitors Center is proposed to be \$25,818, a 19.2% decrease from FY10. These resources will be used for daily cleaning of the restrooms, minor repair and maintenance of the building and a payment of \$2,000 to the Chamber of Commerce for providing information services to residents and visitors. With this funding, it is expected that the rest rooms will be closed from January 1, 2011 through March 15, 2011.

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). Based upon the accumulated liability and the age and service term of eligible employees, this account likely will need to be increased over the next several years to approximately \$100,000 annually.

34 Reserve Fund

As budgets are reduced 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.

35 Salary Reserve

The allocation in this account provides for the funding of collective bargaining agreements as well as the provision for a 2.0% adjustment to the salary schedules applicable to non-union employees effective July 1, 2010.. 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 budgetary practice avoids providing for prospective salary adjustments in various appropriation accounts, as the ability to transfer between appropriation accounts is restricted by state law. Funds not needed in the Police budget cannot be used to cover needs in the Council on Aging budget, for example. This account is proposed to be funded at \$350,000 in order also to provide limited resources for such compensation adjustments.

37A Group Insurance

Group insurance costs continue to increase. The budget anticipates 7.5% increase in FY11 group insurance costs supported from the General Fund. As part of the 17-member Minuteman Nashoba Health Group, the Town is totally self-insured for active employee health coverage and the cost increase directly reflects actual claims experience.

Despite the recent increases, plan rates remain comparatively favorable. The dramatic escalation of health insurance costs has been a nation-wide phenomenon. The Town pays about 55% of active employee costs (62% of individual plan costs and 53% of family plan costs, on average), and 50% of retiree costs. State law sets a 50% floor for the municipal share of active employee costs. Retiree coverage was voted by the Town electorate in 1960 and there is no provision in the state law to reverse such a vote. Retiree coverage costs represent about 25% of the group health insurance budget.

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 far in excess of our actual historical costs).

In addition, an amount of \$100,000 is proposed for Worker's Compensation to fund a stop-loss reinsurance policy covering wage and other claims, and the payment of miscellaneous medical expenses resulting from employee injury on the job. This account handles both Town and Concord Public School employee matters.

39 Retirement

Despite the sharp economic downturn in the financial markets during the fall of 2008, resources in the Concord Retirement System, which were valued at \$85.7 million on June 30, 2008, are valued at \$81.9 million as of November 30, 2009. It is likely that the next biennial actuarial valuation on January 1, 2010 will result in an extension of the funding schedule. In FY11, the General Fund appropriation is proposed to be \$2.75 million, an increase of 10% from FY10.

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. The structure of the employee required payroll deductions is set up so that employees and the employer are each paying about 1/3 of the actuarial cost, with investment earnings intended to make up the remaining third.

Definition

Capital Expenditure: The use of funds to acquire or enhance productive assets, such as structures, land, and equipment (including related plans, designs, and studies), which have a life expectancy of at least 2 years and a cost of at least \$5,000, and procured with the intention of increasing service capacity or efficiency.

The Capital Section includes the following:

- Capital Overview II-32
- FY11 Capital Plan II-33
- FY11 – 15 Capital Outlay Plan II-34 to II-36
- FY11 Capital by Account II-37 to II-39
- FY11 Capital Imp. Summary II-40 to II-42

Capital Improvement Plan

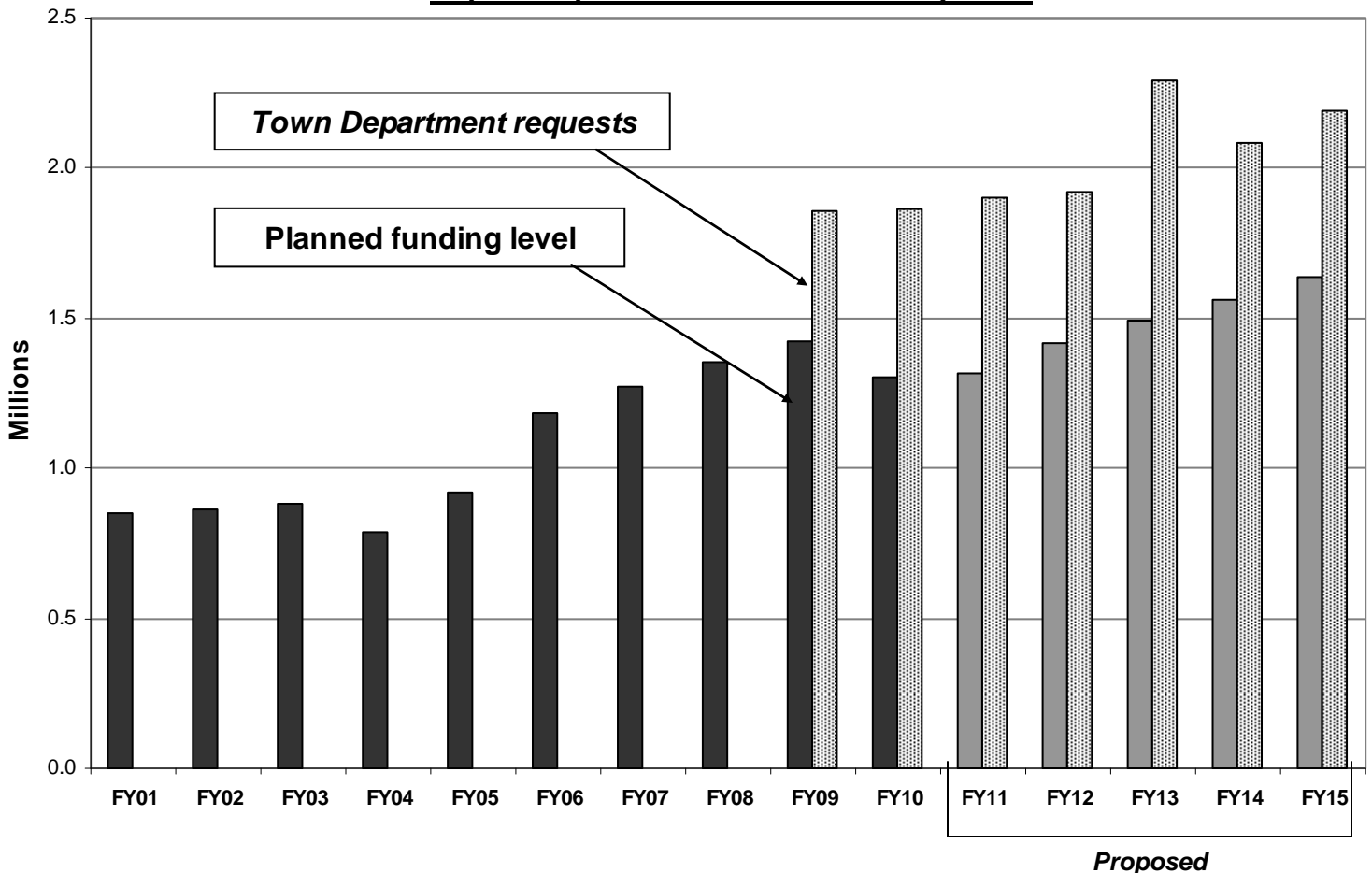
Capital Outlay Expenditures Supported Within the Levy Limit:

\$1,315,500

Capital Expenditures Supported via FY11 Debt Authorizations:

\$2,225,000

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



Capital Improvement Program FY11-FY15

FY11 General Fund Budget Component

1. Borrowing authorizations submitted to the 2010 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	\$700,000
24	Concord Public Schools Renovation	\$600,000
30	Ambulance Replacement	\$200,000
39	Land Acquisition – Marshall Farm	\$725,000
Total		\$2,225,000

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):	\$ 1,315,500
Concord Public Schools:	\$ 110,000

(based on Dec. 15, 2009 School Committee proposed budget)

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 **\$76,571,587**
less \$4,450,365 excluded debt = \$72,121,222 net
- 7% to 8% target range equals **\$5,048,000 to \$5,770,000**
- **FY11 Proposed Budget for capital expenditure financing:**

Debt service budget (“within levy limit” portion)	\$3,175,000 (a)
Capital outlay, Town Departments	1,315,500
Capital outlay, Concord Public School	110,000
Total	\$4,600,500

Capital financing as percent of Proposed Total Budget, net of excluded debt levy: **6.38%**

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.

FY2011-15 Capital Outlay Plan (General Fund)														
Ref #	Item	FY11-15 5-yr total requested	ANNUAL PLANS										SUMMARY	
			FY2011		FY2012		FY2013		FY2014		FY2015		Total	Total
			Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Recommended	Deferred
Town Manager														
A-1	Building Improvements	\$ 1,800,000	\$ 280,000	\$ 150,000	\$ 320,000	\$ 150,000	\$ 360,000	\$ 170,000	\$ 400,000	\$ 250,000	\$ 440,000	\$ 260,000	\$ 980,000	\$ 820,000
A-2	ADA Compliance	50,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	25,000	25,000
A-3	Town House Improv.	75,000	15,000	10,000	15,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	65,000	10,000
A-4	Info. Cntr. Improvements	25,000	5,000	2,500	5,000	2,500	5,000	2,500	5,000	2,500	5,000	2,500	12,500	12,500
Planning														
B-1	Building Improvements	50,000	10,000	5,000	10,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	40,000	10,000
B-2	Storage shed	-	-	-	-	-	-	-	-	-	-	-	-	-
B-3	Pond & stream mngmt.	75,000	15,000	5,000	15,000	5,000	15,000	5,000	15,000	5,000	15,000	5,000	25,000	50,000
B-4	Study of bic./ped path	25,000	-	-	-	-	-	-	25,000	-	-	-	-	25,000
B-5	Parking areas/cons land	50,000	-	-	-	-	50,000	-	-	-	-	-	-	50,000
B-6	Vehicle replacement	70,000	20,000	20,000	-	-	25,000	-	-	-	25,000	25,000	45,000	25,000
B-7	CLRP studies	-	-	-	-	-	-	-	-	-	-	-	-	-
B-8	Consulting services	-	-	-	-	-	-	-	-	-	-	-	-	-
B-9	Conserv. Restrictions DB	70,000	20,000	10,000	25,000	10,000	25,000	20,000	-	-	-	-	40,000	30,000
B-10	Comm. Health Assess.	25,000	25,000	-	-	-	-	-	-	-	-	-	-	25,000
B-11	BFRT Design Funding	75,000	75,000	-	-	-	-	-	-	-	-	-	-	75,000
B-12	White Pond Plan	-	-	-	-	-	-	-	-	-	-	-	-	-
B-13	Slate Roof	75,000	-	-	-	-	-	75,000	50,000	-	-	-	50,000	25,000
B-14	Streambank Restoration	39,000	39,000	-	-	-	-	-	-	-	-	-	-	39,000
B-15	HVAC	30,000	-	30,000	30,000	-	-	-	-	-	-	-	30,000	-
B-16	Open Space/Rec. Plan	10,000	-	-	-	-	-	-	-	10,000	-	-	-	10,000
Finance & Admin														
C-1	Tech Fund	1,125,000	175,000	128,000	200,000	145,000	225,000	160,000	250,000	175,000	275,000	190,000	798,000	327,000
C-2	VOIP	100,000	-	-	-	-	-	-	100,000	75,000	-	-	75,000	25,000
C-3	Finance Software	-	-	-	-	-	-	-	-	-	-	-	-	-
C-3	Clerk's Storage	8,000	8,000	-	-	-	-	-	-	-	-	-	-	8,000
Police														
D-1	Police Vehicles	538,000	114,000	114,000	114,000	87,000	104,000	104,000	81,000	81,000	125,000	125,000	511,000	27,000
D-2	Public Safety Equipment	80,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	15,000	75,000	5,000
D-3	Replace cruiser laptops	30,000	-	-	-	-	30,000	30,000	-	-	-	-	30,000	-
D-6	Handgun replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
D-7	Vest replacement	31,500	-	-	31,500	31,500	-	-	-	-	-	-	31,500	-
D-8	Live Scan Replacement	25,000	25,000	25,000	-	-	-	-	-	-	-	-	25,000	-
D-9	GPS Tracking System	5,000	5,000	-	-	-	-	-	-	-	-	-	-	5,000
D-10	TASER / Video Camera	9,000	9,000	-	-	-	-	-	-	-	-	-	-	9,000
D-11	AED Replacement	9,000	-	9,000	9,000	-	-	-	-	-	-	-	9,000	-
D-12	Computer / Info Maint.	7,500	7,500	7,500	-	-	-	-	-	-	-	-	7,500	-
D-13	Radio Rebanding	3,000	-	3,000	3,000	-	-	-	-	-	-	-	3,000	-

FY2011-15 Capital Outlay Plan (General Fund)														
Ref #	Item	FY11-15 5-yr total requested	ANNUAL PLANS										SUMMARY	
			FY2011		FY2012		FY2013		FY2014		FY2015		Total	Total
			Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Recommended	Deferred
<u>Police/Fire Station 1</u>														
E-1	Improvements	55,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	15,000	10,000	50,000	5,000	
E-2	Furniture	-	-	-	-	-	-	-	-	-	-	-	-	
E-3	Air Conditioning	-	-	-	-	-	-	-	-	-	-	-	-	
E-4	Fire Alarm System	-	-	-	-	-	-	-	-	-	-	-	-	
E-5	Overhead Doors	-	-	-	-	-	-	-	-	-	-	-	-	
E-6	Back-up Communications	-	-	-	-	-	-	-	-	-	-	-	-	
E-7	Radio Room Renovation	80,000	-	-	-	80,000	30,000	-	-	-	-	30,000	50,000	
E-8	Remote Radio Upgrades	3,000	-	-	-	3,000	3,000	-	-	-	-	3,000	-	
E-9	Cell Block Monitor	-	-	-	-	-	-	-	-	-	-	-	-	
E-10	Exhaust System	40,000	-	-	-	40,000	40,000	-	-	-	-	40,000	-	
<u>Fire</u>														
F-1	Miscellaneous Equipment	105,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	20,000	100,000	5,000	
F-2	Car 1 (2008)	35,000	-	-	35,000	-	-	-	-	-	-	-	35,000	
F-3	Car 2 (2007)	40,000	-	-	-	-	-	40,000	13,000	-	-	13,000	27,000	
F-4	Car 3 (1997 Pickup)	25,000	25,000	25,000	-	-	-	-	-	-	-	25,000	-	
F-5	Car 5 (2002 Pickup)	42,000	-	-	42,000	-	42,000	-	-	-	-	42,000	-	
F-6	Car 53 (1997) / Captains	-	-	-	-	-	-	-	-	-	-	-	-	
F-7	EMS / Training Upgrade	50,000	-	50,000	-	-	-	-	-	-	-	-	50,000	
F-8	Gear Washer / Dryer	8,000	-	8,000	8,000	-	-	-	-	-	-	8,000	-	
F-9	Community AED's	8,000	-	8,000	8,000	-	-	-	-	-	-	8,000	-	
F-11	Water Rescue Veh.	35,000	-	-	-	-	-	-	-	35,000	32,500	32,500	2,500	
F-12	Pumper Repairs	40,000	-	40,000	40,000	-	-	-	-	-	-	40,000	-	
F-13	Radio Rebanding	5,000	-	5,000	5,000	-	-	-	-	-	-	5,000	-	
<u>Fire Station (station 2)</u>														
H-1	Building Improvements	44,000	8,500	8,500	8,500	8,500	8,500	8,500	8,500	10,000	10,000	44,000	-	
H-2	Fire Alarm System	-	-	-	-	-	-	-	-	-	-	-	-	
H-3	Sprinkler System	40,000	40,000	-	-	-	-	-	-	-	-	-	40,000	
H-4	Radio Room Upgrade	65,000	-	-	-	65,000	-	-	-	-	-	-	65,000	
H-5	Remote Radio	3,000	-	-	-	3,000	-	-	-	-	-	-	3,000	
H-6	Exterior Preservation	-	-	-	-	-	-	-	-	-	-	-	-	
H-7	Exhaust System Upgrade	20,000	-	-	-	20,000	-	-	-	-	-	-	20,000	
H-8	Sta 2 Feasibility Study	50,000	-	-	-	-	-	50,000	-	-	-	-	50,000	
<u>Emergency management</u>														
G-1	Shelter Skid Unit	8,000	-	8,000	-	-	-	-	-	-	-	-	8,000	
G-2	Misc. EOC Upgrades	10,000	-	-	-	-	-	10,000	-	-	-	-	-	
G-3	Back-up Power	75,000	-	-	-	75,000	-	-	-	-	-	-	75,000	
G-4	CCHS Emerg. Electricity	-	-	-	-	-	-	-	-	-	-	-	-	

FY2011-15 Capital Outlay Plan (General Fund)														
Ref #	Item	FY11-15 5-yr total requested	ANNUAL PLANS										SUMMARY	
			FY2011		FY2012		FY2013		FY2014		FY2015		Total	Total
			Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Requested	Recommended	Recommended	Deferred
PUBLIC WORKS														
Facilities & Systems														
I-1	Building Improvements	81,250	16,250	5,000	16,250	5,000	16,250	5,000	16,250	5,000	16,250	5,000	25,000	56,250
I-2	GIS System	138,000	20,000	20,000	20,000	20,000	28,000	20,000	20,000	20,000	50,000	20,000	100,000	38,000
I-3	Radio Rebanding	12,000	-	-	12,000	12,000	-	-	-	-	-	-	12,000	-
Public Ways														
J-1	Road Reconstruction	460,000	90,000	90,000	90,000	90,000	90,000	95,000	90,000	95,000	90,000	90,000	450,000	10,000
J-2	Traffic Control Devices	370,000	50,000	20,000	20,000	20,000	150,000	20,000	-	20,000	150,000	100,000	180,000	190,000
J-3	Guardrail Replacement	100,000	20,000	10,000	20,000	10,000	20,000	10,000	20,000	10,000	20,000	10,000	50,000	50,000
J-4	Small Equipment	37,500	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	7,500	5,000	25,000	12,500
J-5	Drainage Improvements	525,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	525,000	-
J-6	Culvert Improvement	500,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	-
J-7	Sidewalks - Maintenance	500,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	-
J-8	Sidewalks - Extensions	60,000	-	-	-	-	-	-	-	60,000	-	-	-	60,000
Park & Tree														
K-1	Public Shade Trees	125,000	25,000	10,000	25,000	20,000	25,000	20,000	25,000	20,000	25,000	20,000	90,000	35,000
K-2	Turf Improv./Park Rehab.	150,000	30,000	-	30,000	20,000	30,000	-	30,000	-	30,000	-	20,000	130,000
K-3	Small Equipment	37,500	7,500	5,000	7,500	5,500	7,500	5,000	7,500	5,000	7,500	5,000	25,500	12,000
Equipment														
L-1	Vehicles and Heavy Equip.	1,660,000	300,000	270,000	310,000	280,000	330,000	300,000	350,000	325,000	370,000	335,000	1,510,000	150,000
Library														
M-1	Computer Equipment	49,000	9,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000	(1,000)
M-2	Printers	2,000	2,000	-	-	-	-	-	-	-	-	-	-	2,000
M-3	Print Management	5,000	5,000	-	-	-	-	-	-	-	-	-	-	5,000
M-4	Wireless Access	3,000	3,000	-	-	-	-	-	-	-	-	-	-	3,000
M-5	Fowler Self Checkout	2,600	2,600	-	-	-	-	-	-	-	-	-	-	2,600
Recreation														
N-1	None	-	-	-	-	-	-	-	-	-	-	-	-	-
Council on Aging														
O-1	Building Improvements	50,000	10,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	45,000	5,000
O-2	Bus - 10-Passenger (2003)	25,000	25,000	-	-	-	-	-	-	-	-	-	-	25,000
O-3	Bus - 14-Passenger (2005)	47,000	-	-	-	47,000	-	-	-	-	-	-	-	47,000
O-4	Bus - 14-Passenger (2006)	47,000	-	-	-	-	-	47,000	-	-	-	-	-	47,000
GENERAL FUND TOTAL		\$ 10,387,850	\$ 1,903,850	\$ 1,315,500	\$ 1,920,250	\$ 1,420,000	\$ 2,289,750	\$ 1,490,000	\$ 2,082,750	\$ 1,560,000	\$ 2,191,250	\$ 1,640,000	\$ 7,425,500	\$ 2,952,350
Target		7,425,500	1,315,500	1,420,000	1,490,000	1,560,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000
Not funded in the FY11-15 plan		2,962,350	588,350	500,250	799,750	522,750	551,250							

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

Acct #	Category	Budget FY10	Dept. Request FY11	Town Mgr Proposed FY11	\$ Change FY10 Budget to FY11 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	135,000	280,000	150,000	15,000
	Total - account #1B	135,000	280,000	150,000	15,000
5A	Planning Administration				
	CLRP Study	42,000	-	-	(42,000)
	BFRT Design Funding		75,000	-	-
	Total - account #5A	42,000	75,000	-	(42,000)
5C	Natural Resources				
	Pond & Stream Management	5,000	15,000	5,000	-
	Vehicle Replacement	-	20,000	20,000	20,000
	CR Database	20,000	20,000	10,000	(10,000)
	Mill Brook Restoration	-	39,000	-	-
	Total - account #5C	25,000	94,000	35,000	10,000
5E	Health Division				
	Community Health Assessment	-	25,000	-	-
	Total - account #8E	-	25,000	-	-
6	141 Keyes Road Building				
	Building Improv - 141 Keyes Road	5,000	10,000	5,000	-
	Storage Shed	7,000	-	-	(7,000)
	Total - account #6	12,000	10,000	5,000	(7,000)
8E	Town Clerk				
	Storage Shelves	-	8,000	-	-
	Total - account #8E	-	8,000	-	-
9	Information Systems				
	Town-wide Technology Fund	120,000	175,000	128,000	8,000
	Total - account #9	120,000	175,000	128,000	8,000
10	Town House				
	Building Improv - Town House	10,000	15,000	10,000	-
	Total - account #10	10,000	15,000	10,000	-
11	Police Department				
	Police Vehicles	87,000	114,000	114,000	27,000
	Public Safety Equipment	10,000	15,000	15,000	5,000
	Handgun Replacement	7,000	-	-	(7,000)
	Live Scan Replacement	-	25,000	25,000	25,000
	GPS Tracking System	-	5,000	-	-
	TASER / Video Camera	-	9,000	-	-
	Computer / Info Maintenance	-	7,500	7,500	7,500
	Total - account #11	104,000	175,500	161,500	57,500

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

Acct #	Category	Budget FY10	Dept. Request FY11	Town Mgr Proposed FY11	\$ Change FY10 Budget to FY11 Proposed
12	Fire Department				
	Miscellaneous Equipment	18,000	20,000	20,000	2,000
	Car 3 (Pickup)	-	25,000	25,000	25,000
	Car 53 (1997) / Captains	15,000	-	-	(15,000)
	Total - account #12	33,000	45,000	45,000	12,000
13	West Concord Fire Station				
	Building Improv - W. Concord	8,500	8,500	8,500	-
	Install Sprinkler System	-	40,000	-	-
	Exterior Preserv. of Station	5,000	-	-	(5,000)
	Total - account #13	13,500	48,500	8,500	(5,000)
14	Police/Fire Station (Walden Street)				
	Building Improv - Walden St	10,000	10,000	10,000	-
	Detective Division furniture	10,000	-	-	(10,000)
	Cell Block Monitor	5,500	-	-	(5,500)
	Total - account #14	25,500	10,000	10,000	(15,500)
17B	Engineering				
	GIS System	20,000	20,000	20,000	-
	Traffic Control Devices	20,000	50,000	20,000	-
	Total - account #17B	40,000	70,000	40,000	-
17C	Highway Maintenance				
	Guardrail Replacement	10,000	20,000	10,000	-
	Small Equipment	5,000	7,500	5,000	-
	Total - account #17C	15,000	27,500	15,000	-
17D	Parks & Trees				
	Public Shade Trees	25,000	25,000	10,000	(15,000)
	Turf Improv./Park Rehab.	-	30,000	-	-
	Small Equipment	5,000	7,500	5,000	-
	Total - account #17D	30,000	62,500	15,000	(15,000)
20	Public Works Equipment				
	Vehicles and Heavy Equipment	278,000	300,000	270,000	(8,000)
	Total - account #20	278,000	300,000	270,000	(8,000)
21	Drainage				
	Drainage Improvements	105,000	105,000	105,000	-
	Culvert Improvement	100,000	100,000	100,000	-
	Total - account #21	205,000	205,000	205,000	-
22	Sidewalks				
	Sidewalks - Maintenance	100,000	100,000	100,000	-
	Total - account #22	100,000	100,000	100,000	-
23	Road Improvements				
	Road Reconstruction	85,000	90,000	90,000	5,000
	Total - account #23	85,000	90,000	90,000	5,000
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 FY10	Dept. Request FY11	Town Mgr Proposed FY11	\$ Change FY10 Budget to FY11 Proposed
25	Library				
	Computer Equipment	10,000	9,000	10,000	-
	Printers	-	2,000	-	-
	Print Management System	-	5,000	-	-
	Wireless Access System	-	3,000	-	-
	Fowler Self Checkout Machine	-	2,600	-	-
	Total - account #25	10,000	21,600	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)	-	25,000	-	-
	Total - account #29	-	25,000	-	-
32	Information/Visitors Center:				
	Building Improv - Info Center	2,500	5,000	2,500	-
	Total - account #32	2,500	5,000	2,500	-
TOTAL		1,300,500	1,903,850	1,315,500	15,000

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

The principal actions recommended in this budget for the capital outlay and special projects items are as follows:

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 FY11, it is proposed that the funding level is \$5,000, the same as FY10.

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 \$135,000 in FY10. The recommended level in FY11 is \$150,000 and the five-year Capital Outlay plan raises this funding target to \$260,000 by FY15. At some point, this account may support a professional Facilities Manager staff position. An interdepartmental committee under the direction of the Assistant Town Manager manages the fund.

5A Planning Division, DPLM

Due to budget constraints, an amount of \$75,000 that is being requested to fund design costs for the Bruce Freeman Rail Trail is not being recommended.

5C Natural Resources Division, DPLM

Funding is being proposed for the following capital outlay and special projects: pond and stream management (\$5,000), conservation restrictions database (\$10,000), and vehicle replacement (\$20,000). A request for funding the Mill Brook stream bank restoration (\$39,000) is not being recommended.

5E Health Division, DPLM

A request for \$25,000 to fund a community health assessment to better assist residents with making healthy choices in their lives is not funded due to budget constraints.

6 141 Keyes Road, DPLM

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

8E Town Clerk, Finance Department

With the move of some Town documents and files to the basement of the Deeds Building at the Sleepy Hollow Cemetery, the Town Clerk is requesting \$8,000 to install additional storage shelves at the newly renovated location. Due to budget constraints, this request is not being funded.

9 Information Systems

The proposed funding level for the Town-wide Technology Fund is \$128,000. 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 200 desktop computers to the network with a secure and reliable system. The Technology Administrator and the Finance Director jointly manage this fund.

10 Town House

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

11 Police Department

Funding is being proposed for the replacement of four police cruisers (\$114,000), purchase of onboard computers for the cruisers (\$7,500), upgrade and maintenance of public safety equipment (\$15,000), and acquisition of live scan technology to assist with booking and fingerprinting (\$25,000). Requests that are not being recommended include a GPS tracking system (\$5,000) and TASER / video camera equipment (\$9,000).

12 Fire Department

It is proposed that the Fire Department be allocated \$20,000 to be used to purchase miscellaneous equipment and \$25,000 to replace Car 3 (a 1997 pickup truck).

13 West Concord Fire Station

For routine building repairs, a budget of \$8,500 is being proposed. Not being recommended is \$40,000 to install a sprinkler system in the building.

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 two items are being proposed for the Engineering Division: \$20,000 for continued enhancements of the Town's geographic information system and \$20,000 for the upgrade of traffic control devices for the Town's intersections. It should be noted that the Engineering Division is requesting \$50,000 for traffic control devices.

17C Highway Maintenance, CPW

For the Highway Maintenance account, it is proposed that \$10,000 be allocated for guardrail replacement and \$5,000 be allocated for small equipment purchases. The original requests are at a level of \$20,000 and \$7,500 respectively.

17D Parks & Trees, CPW

A total of \$62,500 is being requested for the following items: public shade trees (\$25,000), small equipment (\$7,500), and turf improvement / park rehabilitation (\$30,000). Due to budget constraints, only \$10,000 is proposed for shade trees, \$5,000 for small equipment, and no funding for turf improvements.

20 Public Works Equipment, CPW

The Public Works Equipment budget of \$270,000 funds the Town's well-planned schedule of equipment replacement. This represents a decrease of \$8,000 from FY10. In FY11, vehicles that are scheduled to be replaced include a 10-ton multiple-use dump truck, a Holder mini sidewalk machine, and a Bombardier sidewalk machine.

21 Drainage, CPW

The FY11 level funding of \$205,000 for this program will provide for the design and construction of a drainage system replacement for Grant Street, construction of a drainage extension on Whittemore Street, and various drainage rehabilitations related to the Roads Program including projects at Sudbury Road, Mildred Circle, and Sarah Way, as well as continuation of the Town-wide culvert inventory and the testing of drainage dry and wet weather flows from outfalls as required by the Town's NPDES MS4 Permit.

22 Sidewalk Management, CPW

The proposed FY11 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 \$521,600 expected from the State (Chapter 90 Funds) and \$700,000 in borrowing, the total FY11 amount for road improvements is recommended to be \$1,311,600.

24 133 and 135 Keyes Road, CPW

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

25 Library

FY11 requests from the Library include the following: computer equipment (\$9,000), printers (\$2,000), print management system (\$5,000), wireless access system (\$3,000), and Fowler Branch self checkout machine (\$2,600). Due to budget constraints, only \$10,000 for computer equipment is being recommended.

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 FY11, funding of \$25,000 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.

SECTION II: Budget Summary

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Debt:

At the end of FY09 (June 30, 2009), the Town of Concord's outstanding tax-supported long-term debt is projected to total: **\$49,853,220.**

This total represents 0.95% of assessed value, or \$2,934 of debt per capita.

The Debt Section includes the following:

- Debt Overview II-44
- FY10-14 Debt Authorization II-45 to II-46
- Long-Term Debt II-47
- Outstanding Debt Charts II-48 to II-49
- Excluded Debt Detail II-50 to II-53
- Debt Exclusion Tax Levy II-54
- Authorized and Unissued Debt II-55
- Debt Service Schedule II-56 to II-57
- Annual Debt Service II-58

Rapid Debt Repayment

The Town aims for a rapid debt repayment schedule for tax-supported debt, with a goal (for "within the levy limit" debt) of 65% repayment within 5 years and 90% repayment within 10 years.

This policy serves the following purposes:

- To hold down the amount expended in the form of interest costs;
- To provide new capacity for debt issuance on a regular basis and thereby enable newly recognized capital needs to be addressed annually;
- To maintain the Town's credit rating of Aaa, which reduces the cost of borrowing.
- See page III-165 for details on the Town's annual Debt Service account.**

Debt Retirement Policy Compliance for Debt Issued as of Jan. 15, 2010

Percent of Principal Repaid	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.

FY11-15 Capital Program
DEBT AUTHORIZATION - Town Manager's Recommendations

Fiscal Year of Issuance Annual Town Meeting Year	FY2011 2010	FY2012 2011	FY2013 2012	FY2014 2013	FY2015 2014	Total
	Projected Amount Available for Authorization					
General Fund - Financing within Levy Limit	\$2,225,000	\$4,650,000	\$3,425,000	\$3,275,000	\$4,200,000	\$17,775,000
<i>Town Manager</i>						
West Concord Center community infrastructure		475,000	400,000			
Construction/acquisition of office space			1,000,000			1,000,000
Harvey Wheeler Building Roof Repairs		100,000				100,000
Land acquisition for municipal purposes					1,935,000	1,935,000
<i>Planning</i>						
Land Acquisition	725,000	250,000	250,000	250,000	500,000	1,975,000
<i>Public Safety</i>						
Fire Stations 1& 2 - Renovations		900,000	425,000			1,325,000
Ambulance A-2 (2003)	200,000					200,000
Ladder 1 (1988)		1,000,000				1,000,000
radio system upgrade (Police and Fire)				350,000		350,000
<i>Public Works</i>						
Road Reconstruction	700,000	700,000	700,000	700,000	700,000	3,500,000
Covered Storage - equipment & salt				735,000		735,000
<i>Recreation</i>						
Hunt Gym - HVAC				245,000		245,000
Rideout Playground Structure		175,000				175,000
Subtotal - Town Projects	\$1,625,000	3,600,000	2,775,000	2,280,000	3,135,000	12,540,000

FY11-15 Capital Program

DEBT AUTHORIZATION - Town Manager's Recommendations

Fiscal Year of Issuance Annual Town Meeting Year	FY2011 2010	FY2012 2011	FY2013 2012	FY2014 2013	FY2015 2014	Total
Concord Public Schools (K-8)						
<i>Peabody</i>	0	175,000	550,000	400,000	620,000	1,745,000
<i>Sanborn</i>	475,000	425,000	375,000	600,000	350,000	2,225,000
<i>Alcott</i>	0	0	325,000	70,000	45,000	440,000
<i>Thoreau</i>	0	0	0	75,000	50,000	125,000
<i>Ripley Administration Building:</i>	175,000	450,000	0	0	0	625,000
<i>Gross subtotal, CPS buildings less unfunded</i>	650,000 (50,000)	1,050,000	1,250,000 (600,000)	1,145,000 (150,000)	1,065,000	5,160,000
Subtotal - School Projects allocation	\$600,000	\$1,050,000	\$650,000	\$995,000	\$1,065,000	\$5,160,000
General Fund Projected Total	\$2,225,000	\$4,650,000	\$3,425,000	\$3,275,000	\$4,200,000	\$17,775,000
Difference from Projected Available	0	0	0	0	0	0
Other Funds						
<i>Water</i>						
Nagog Treatment Plant	1,900,000	0	0	2,900,000	0	4,800,000
Potential New Authorizations - ALL FUNDS	\$4,125,000	\$4,650,000	\$3,425,000	\$6,175,000	\$4,200,000	\$22,575,000

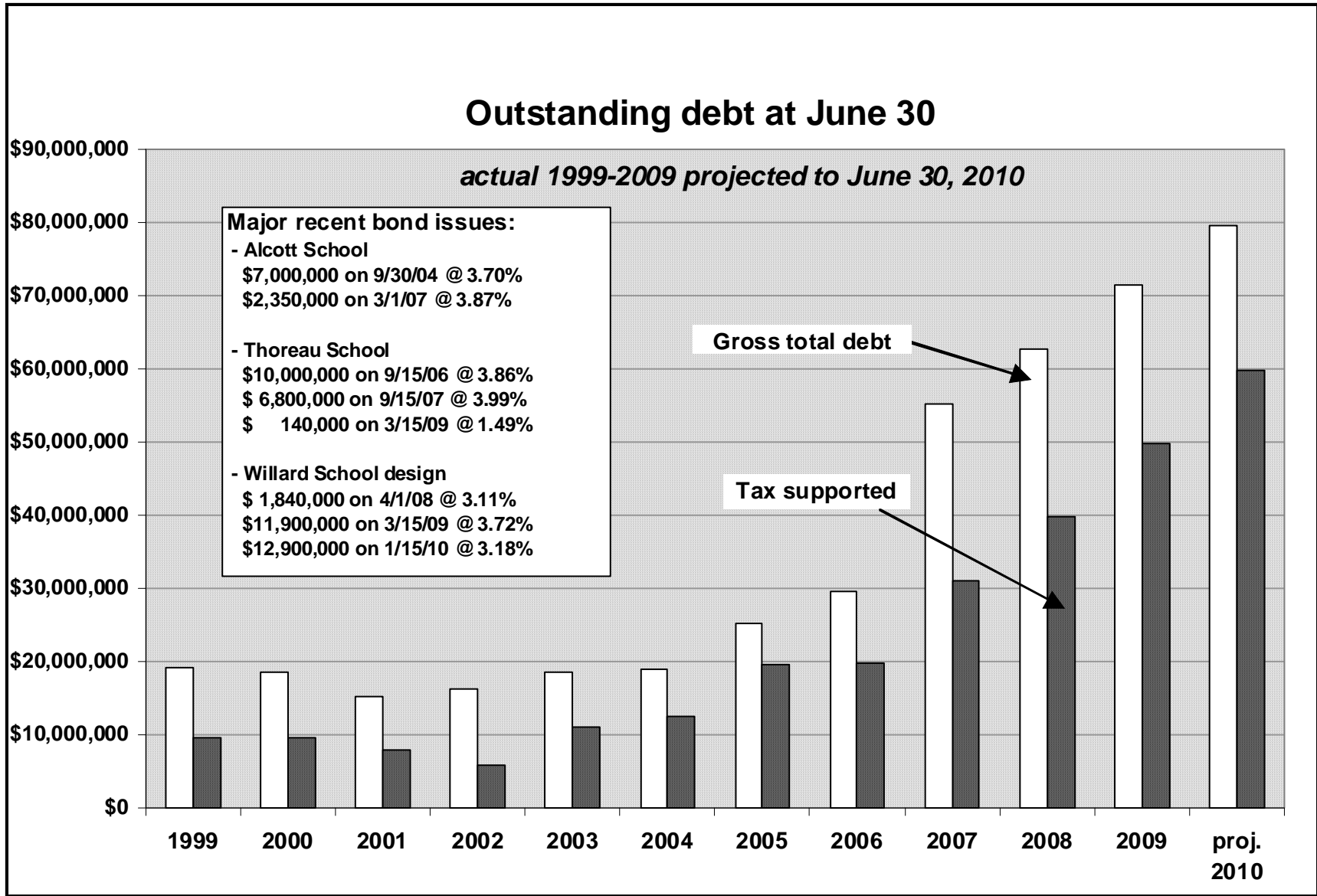
CONCORD'S LONG-TERM DEBT STATISTICS

June 30, 1999 to June 30, 2009 actual, and projected to June 30, 2010

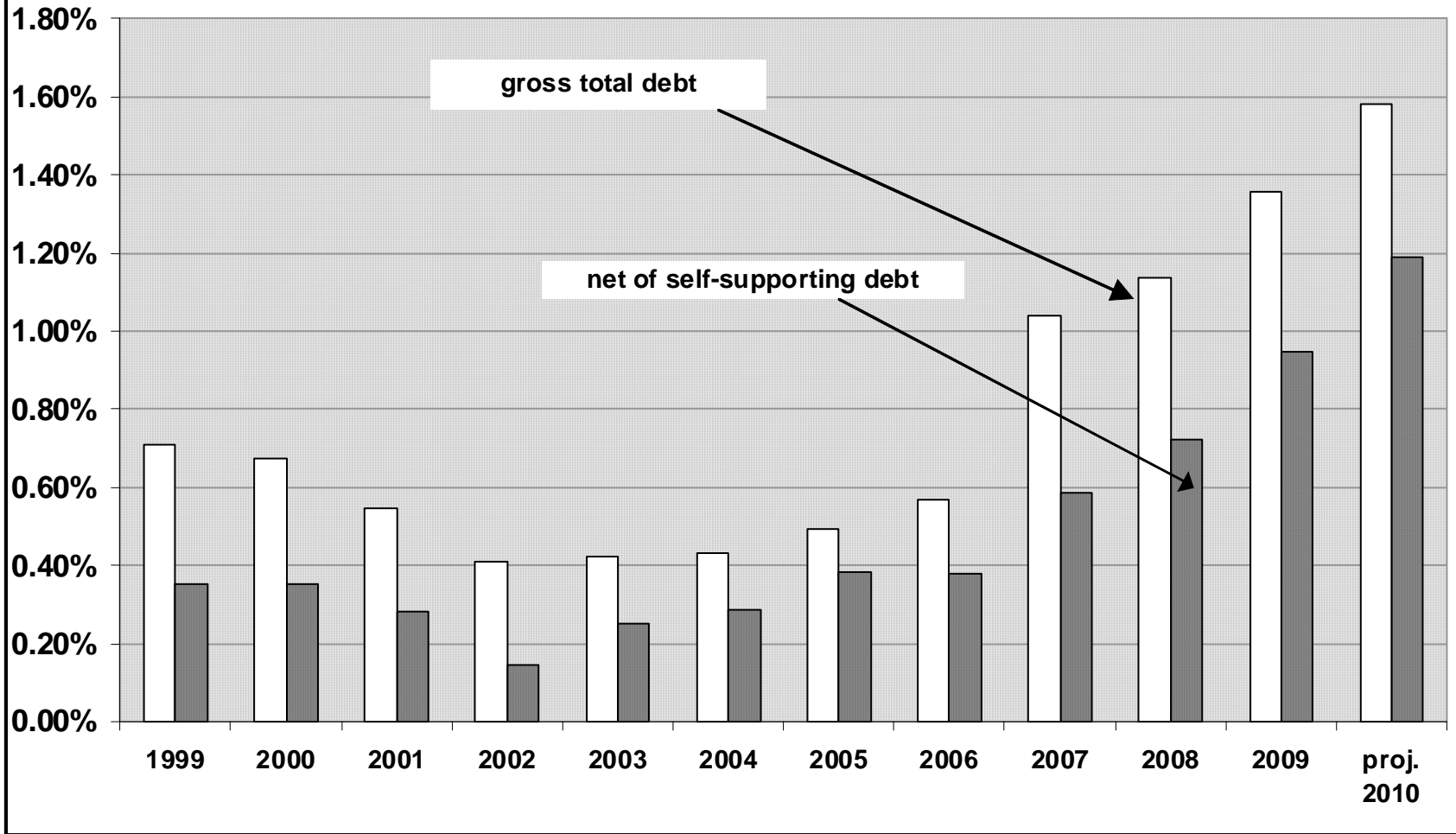
@ June 30	Assessed Value	Outstanding Long-term Debt		Population decennial census	per capita income decennial census	% of Assessed value		Debt per capita		Debt per capita as % of per capita income	
		Gross	Net			Gross debt	net debt	Gross debt	net debt	Gross debt	net debt
1999	\$2,704,003,171	\$19,120,000	\$9,533,000	17,076	\$31,655	0.71%	0.35%	\$1,120	\$558	3.54%	1.76%
2000	\$2,742,122,055	\$18,500,000	\$9,647,000	16,993	\$51,477	0.67%	0.35%	\$1,089	\$568	2.11%	1.10%
2001	\$2,783,643,972	\$15,260,000	\$7,865,000	16,993	\$51,477	0.55%	0.28%	\$898	\$463	1.74%	0.90%
2002	\$3,974,434,046	\$16,185,000	\$5,770,000	16,993	\$51,477	0.41%	0.15%	\$952	\$340	1.85%	0.66%
2003	\$4,408,301,807	\$18,605,000	\$11,020,000	16,993	\$51,477	0.42%	0.25%	\$1,095	\$649	2.13%	1.26%
2004	\$4,411,852,520	\$19,019,237	\$12,569,237	16,993	\$51,477	0.43%	0.28%	\$1,119	\$740	2.17%	1.44%
2005	\$5,117,100,515	\$25,138,385	\$19,515,000	16,993	\$51,477	0.49%	0.38%	\$1,479	\$1,148	2.87%	2.23%
2006	\$5,207,535,371	\$29,542,533	\$19,758,290	16,993	\$51,477	0.57%	0.38%	\$1,739	\$1,163	3.38%	2.26%
2007	\$5,309,253,833	\$55,091,156	\$31,052,480	16,993	\$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	16,993	\$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	16,993	\$51,477	1.36%	0.95%	\$4,206	\$2,934	8.17%	5.70%
proj. 2010	\$5,026,552,229	\$79,599,889	\$59,831,473	16,993	\$51,177	1.58%	1.19%	\$4,684	\$3,521	9.15%	6.88%

"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 calendar 2008 is \$5,775,460,000. This EQV will be used in various state formulas for FY10 and FY11. 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, 2010 is 1.38% of EQV, well under its legal limit.



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)

- FY11 total excluded debt service: \$5,450,365
- *Less* proposed allocation from Elementary School Debt Stabilization Fund: (1,000,000)
- FY11 Excluded Debt tax levy: \$4,450,365

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%.

- A five-year bond was issued December 1, 2005 at a 4.70% rate in the sum of \$590,000.
- A ten-year bond was issued December 15, 2007 at a 3.33% rate in the sum of \$2,445,000.
- A three-year bond is expected to be issued for the \$750,000 debt issuance authorized at the April 2009 Town Meeting.

Fiscal year 2011 debt service and Concord's assessed share is:

	Principal	Interest	Total
2003 bonds	\$ 410,000	\$ 24,603	\$ 434,603
2005 bonds	\$ 115,000	\$ 5,405	\$ 120,405
2007 bonds	\$ 245,000	\$ 65,227	\$ 310,227
<i>Projected</i> 2010 bonds	\$250,000	\$ 13,500	\$ 263,500
		TOTAL	\$1,128,735
		Less SBA state aid:	<u>(288,950)</u>
		Net debt excludable from levy limit by Concord and Carlisle:	\$ 839,785
		Concord's FY11 share at 69.73%	<u>\$ 585,583</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 FY11 is the fifth year of a twenty-year payment schedule, with the final maturity on July 15, 2025. The General Fund and Betterment funded shares for FY11 are:

General Fund (39.1%)	\$101,789
Betterment funded (60.9%)	\$158,540

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. FY11 debt service is:

Principal	\$ 100,000
Interest	<u>19,827</u>
	\$ 119,827 (net of \$298 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 FY11 debt service cost is \$869,920.

Principal	\$ 555,000
Interest	<u>314,920</u>
	\$ 869,920 (net of \$736 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 FY11 debt service cost is \$618,359.

Principal	\$ 380,000
Interest	<u>238,359</u>
	\$ 634,487 (net of \$829 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 FY11 debt service cost is \$51,786.

Principal	\$ 50,000
Interest	<u>1,786</u>
	1,786 (net of \$14 amortized premium)

These bonds were issued pursuant to authorization voted by the 2004 Town Meeting (Article 27) and approved by ballot vote in June of 2004.

The total Thoreau debt expense provided in the FY11 budget is \$1,540,065 (2.28% of the projected tax levy).

The new Thoreau School opened in September 2006. On December 7, 2007, the Concord Public Schools received an invitation from the Massachusetts School Building Authority (MSBA) to participate in a “Project Scope and Budget Conference”.

The Thoreau Project conference with the MSBA was held on January 18, 2008. Subsequently, the 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 is being conducted currently by MSBA, and a grant in the range of \$5 million is expected. Since the Town has already issued the long-term debt, regulations of the Massachusetts Department of Revenue will 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. If a grant is received prior to June 30, 2010, approximately \$300,000 could be available to reduce the Thoreau School debt service FY11 tax impact.

The Total Thoreau project cost, including the design cost incurred in 2000-2001 and bonded in 2002, was about \$17.5 million.

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 FY11 budget is \$779,408 (1.15% of the projected tax levy).

\$10 million Bond issued September 2004:

Principal	\$ 350,000
Interest	<u>194,425</u>
	\$ 544,425

\$2.35 million Bond issued March 2007:

Principal	\$ 160,000
Interest	<u>74,983</u>
	\$ 234,983 (net of \$592 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, \$29.4 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 FY11 budget includes \$10,000 for interest on short-term bond anticipation loans. It is presently anticipated that an additional \$500,000 will be issued as a Note of one year or shorter duration in order to complete the project. This note would then be redeemed by the proceeds of a future Bond issuance.

The total Willard debt expense provided in the FY11 budget is \$2,323,693 (3.44% of the projected tax levy).

\$1.84 million Bond issued April 2008:

Principal	\$ 185,000
Interest	<u>47,080</u>
	\$ 232,080 (net of \$876 amortized premium)

\$11.9 million Bond issued March 2009:

Principal	\$ 630,000
Interest	<u>390,781</u>
	\$1,020,781 (net of \$319 amortized premium)

\$12.9 million Bond issued January 2010:

Principal	\$ 680,000
Interest	<u>380,832</u>
	\$1,060,832 (net of \$1,743 amortized premium)

The new school opened on time in September 2009. The total cost is expected to be about \$27.4 million, significantly under the authorized allocation of \$30,025,000.

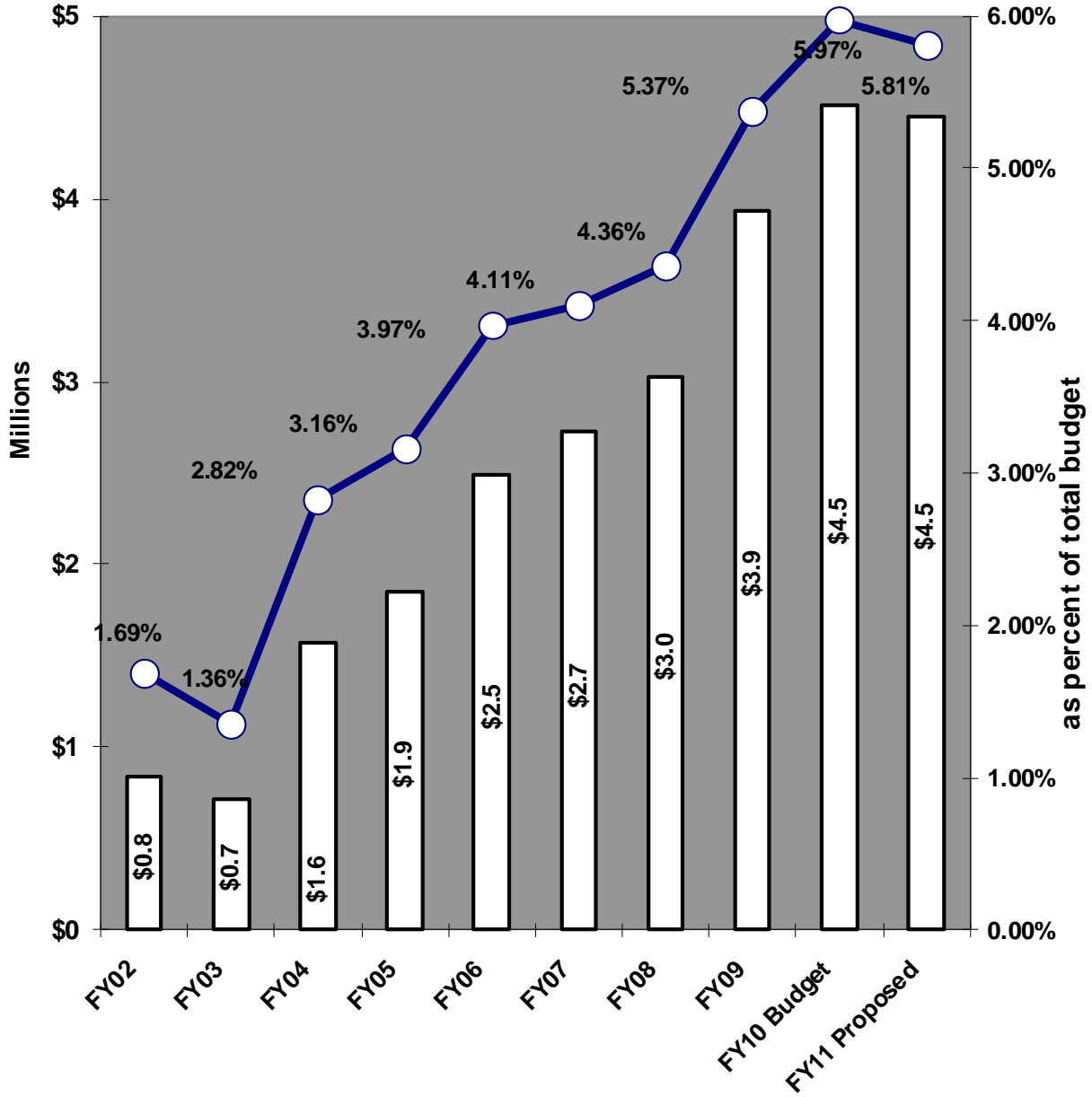
The Willard School project was not selected by the MSBA for a possible state grant in the 2009-2010 application cycle, but the Town is permitted to renew its application annually.

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.

As of December 31, 2009, the balance of the Elementary School Debt Stabilization Fund was \$2,696,098. **Article 10** on the 2010 Annual Town Meeting Warrant, sponsored by the Finance Committee, proposes to commence 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. This will reduce the tax levy that would otherwise be needed to meet the principal and interest payments due on the bonds issued for the three new elementary schools.

Debt Exclusion Tax Levy



Authorized and Unissued Debt @ January 15, 2010

debt category	Town Meeting Vote	Purpose	Debt Amount Authorized	Code	Note Issuance and other comment
betterment	Art. 50, 2004	Septic Betterment Loan (Title 5)	296,830	018-455-000-0916	through SRF, funded from betterments
	Art. 32, 2005	Burke Land Acquisition	250,000	030-122-000-205	to be rescinded at 2010 Annual Town Meeting
within limit	Art. 51, 2006	Police/Fire Station renovations - design \$100K bond issued April 2008	100,000	030-215-000-0679	
Excluded	Art. 5, STM 11/5/07	Willard School \$11.9M bond issued 3-15-09 @3.72% \$12.9M bond issued 1-15-10 @ 3.18% \$12.5M note issued 1-29-09 @ 0.5322%, due 1-28-10	3,185,000	030-300-000-0695	\$2,640,000 expected to be rescinded
enterprise	Art. 20, 2009	CMLP Smart Grid	4,500,000	062-460-000-0311	
within limit	Art. 31, 2009	Sidewalk extensions	250,000	030-429-000-0313	
Betterment	Art. 42, 2009	Septic Betterment Loan (Title 5)	2,000,000	018-455-000-0316	
within limit	Art. 45, 2009	Police/Fire Station renov.	900,000	030-220-000-0317	
			<u>\$ 11,481,830</u>		
Detail: Authorized & Unissued by Funding Source					
			Tax Supported to be issued	Tax-supported Debt detail:	
			\$ 1,795,000	within levy limit (WLL)	\$ \$1,250,000
			Betterments		
			2,296,830	excluded debt (Excl.)	\$545,000
			Light Fund		
			4,500,000		
			to be rescinded		
			2,890,000		
			<u>\$ 11,481,830</u>	\$	<u>\$1,795,000</u>

Debt Service Schedule for debt issued through January 15, 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	Principal Matured	Interest Payment
2010	6,979,349	2,346,173	79,599,889	1,750,000	258,385	171,747	52,675	875,000	96,511	2,325,000	1,339,488
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	86,579,239	22,693,617		9,475,000	1,003,176	2,138,219	374,048	3,800,000	387,684	49,540,000	16,492,676

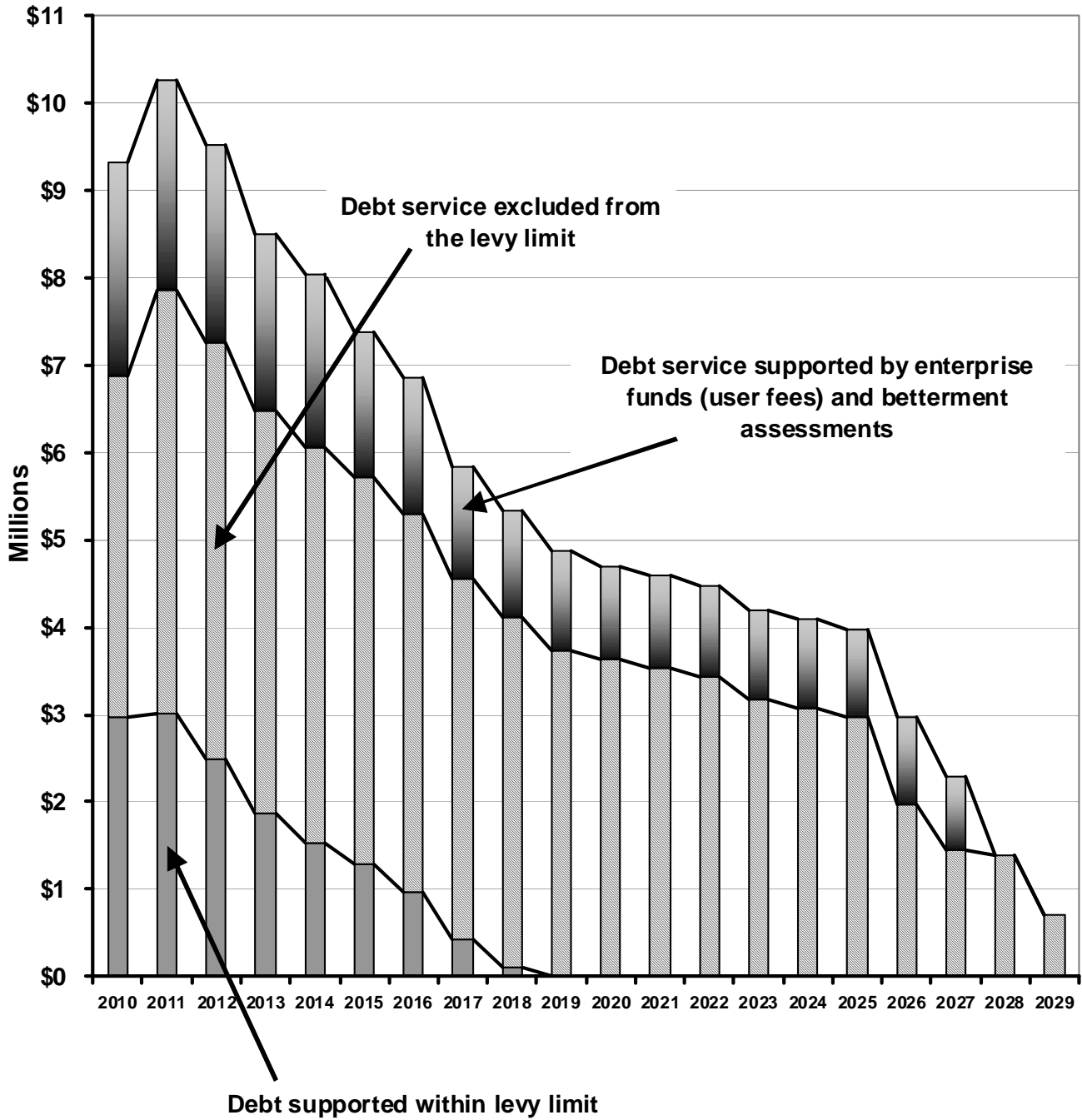
SECTION II: Budget Summary

Debt

Revenue Supported Annual Debt Service							
Water		Sewer		Betterment (WPAT loans)		Light	
Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment
560,000	199,784	564,684	236,287	192,918	46,961	540,000	116,082
550,000	178,669	574,072	222,445	194,939	44,534	530,000	92,519
550,000	157,869	583,649	208,400	197,456	42,058	465,000	68,912
350,000	136,869	593,420	194,146	199,806	39,532	460,000	47,449
350,000	124,119	603,388	179,931	202,203	36,955	460,000	26,324
350,000	111,269	613,557	165,398	204,649	34,326	160,000	12,644
350,000	98,206	623,932	150,620	207,143	31,644	105,000	6,450
250,000	81,831	534,516	134,242	209,689	28,908	30,000	1,200
250,000	72,113	545,314	122,634	212,286	26,116	0	0
175,000	62,738	556,331	110,791	214,935	23,268	0	0
175,000	56,175	567,570	98,709	147,321	20,362	0	0
175,000	49,175	579,036	86,383	150,299	17,398	0	0
175,000	42,175	590,734	73,808	142,062	14,374	0	0
175,000	35,175	602,668	60,979	144,932	11,289	0	0
175,000	28,175	614,843	47,891	147,860	8,141	0	0
175,000	21,175	627,265	34,538	150,847	4,930	0	0
175,000	14,175	639,936	20,916	153,895	1,654	0	0
175,000	7,175	652,865	7,018	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
5,135,000	1,476,867	10,667,780	2,155,136	3,073,240	432,450	2,750,000	371,580

subtotals		
Tax-supported		Revenue-supported
within Limit	Excluded	
2,979,896	3,888,910	2,456,716
3,006,085	4,860,188	2,387,178
2,493,432	4,757,666	2,273,344
1,860,070	4,620,309	2,021,222
1,530,657	4,528,075	1,982,920
1,291,957	4,425,157	1,651,843
962,838	4,324,044	1,572,995
437,175	4,119,946	1,270,386
103,750	4,011,807	1,228,463
0	3,727,686	1,143,063
0	3,628,268	1,065,137
0	3,528,461	1,057,291
0	3,425,526	1,038,153
0	3,165,478	1,030,043
0	3,066,043	1,021,910
0	2,963,697	1,013,755
0	1,968,712	1,005,576
0	1,443,657	842,058
0	1,389,313	0
0	702,000	0
14,665,860	68,544,943	26,062,053

Annual Debt Service for long-term debt issued through January 15, 2010



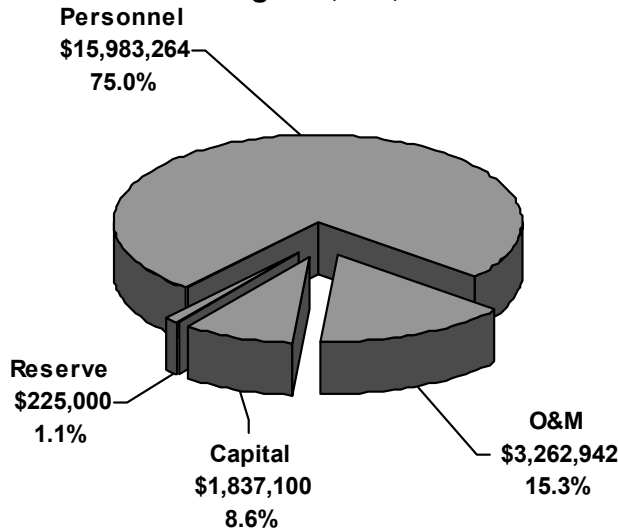
Section III

Budget Detail – Town Government

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FY11 Town Government Expense Categories

Totaling \$21,308,306

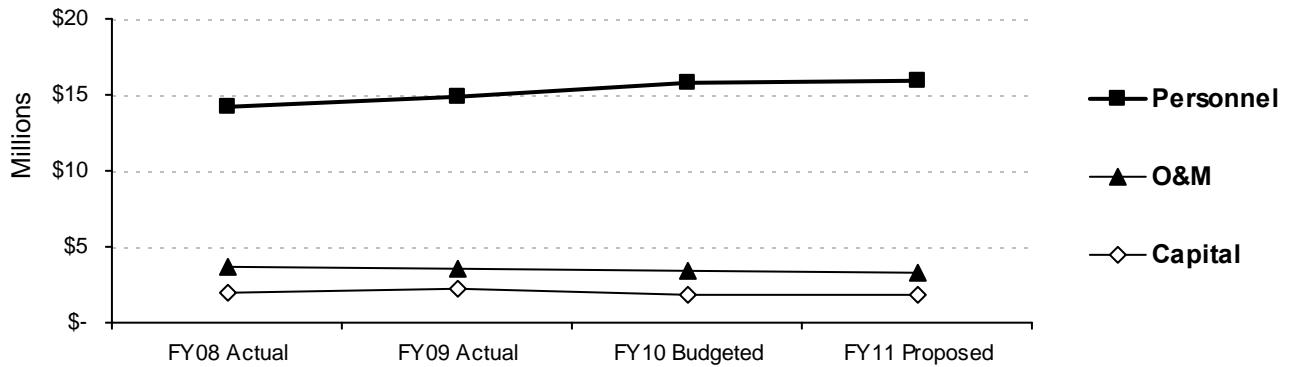


Budget Highlights:

- The FY11 Town Government appropriation represents no increase; the Town Governments FY10 appropriation also totaled \$17,352,013.
- Overall Personnel expenses are budgeted to increase by 1.0%.
- Overall Operations and Maintenance (O&M) expenses are budgeted to decrease by 6.0%.
- Overall Capital expenses are budgeted to increase by 0.8%.

Note: Borrowing for the Road Improvement Program is not included in the discussion and analysis on this page.

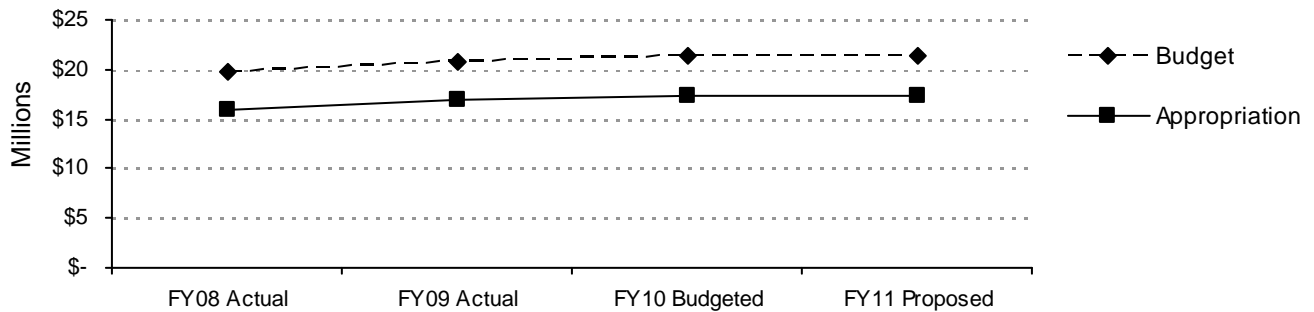
Town Government - Expense Categories History



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

In this FY11 budget, Personnel expense represent 75.0% of the total budget, O&M represents 15.3%, and Capital represents 8.6% (the Reserve Fund appropriation of \$225,000 represents the remaining 1.1%).

Town Government - Budget and Appropriation History



Discussion: The Town Government budget and appropriation have generally shown a slight trend upward, largely in response to increasing personnel costs. However, this FY11 budget holds the FY11 appropriation at the FY10 level.

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 FY11 proposed staffing levels represent a drop in Full-Time Equivalents (FTEs) of 3.33 from FY10 budgeted levels. Total Town Government FTEs are proposed to drop from 237.75 to 234.43.

The changes are as follows:

Town Manager’s Office – The Office Project Assistant position is no longer budgeted in FY11, resulting in a drop of 0.12 FTEs (equaling 250 hours).

Human Resources – The Office Assistant position is increased from 18 hrs./wk. to 24 hrs./wk. and is to be reclassified as a Department Clerk. Thus, the FTE count rises from 0.45 to 0.60, an increase of 0.15 FTEs.

Elections – In order to adequately staff 3 elections in FY11 (as opposed to 2 in FY10), Elections staffing is budgeted to increase by 0.40 FTEs (803 additional hours).

Registrars – The Office Assistant hours are reduced from 300 to 208, a drop of 92 hours or 0.04 FTEs.

Natural Resources – The White Pond Ranger hours have been eliminated, a drop of 312 hours or 0.15 FTEs.

Inspections – The Plumbing and Gas Inspector and the Electrical Inspector positions have each been reduced from 1,305 hours to 980 hours. The combined drop equals 650 hours or 0.31 FTEs.

Town Clerk – The Town Clerk’s limited and temporary status help has been reduced by 99 hours or 0.5 FTEs.

Police – One full-time Deputy Police Chief position (a vacancy) will not be funded in FY11, a drop of 1.0 FTEs.

Engineering – The full-time Engineering Aide position is reduced from 40 hrs./wk. to 20 hrs./wk. (or full-time for half the year), a drop of 0.50 FTEs.

Parks and Trees – Temporary/seasonal help is reduced from 3,940 hours to 3,722 hours, a drop of 218 hours in FY11 or 0.10 FTEs.

Cemetery - The full-time Cemetery Specialist position is reduced from 40 hrs./wk. to 20 hrs./wk. (or full-time for half the year), a drop of 0.50 FTEs.

Library – One full-time Building Maintenance Custodian position has been eliminated and replaced by the services of an outside contractor. This results in a drop of 1.0 FTEs.

Recreation Administration – One Recreation Supervisor position is reduced from 40 hrs./wk. to 36 hrs./wk., a drop of 0.10 FTEs.

Town Government Full-Time Equivalents (FTEs) Detail

Budget Unit	FY09 Budget	FY10 Budget	FY11 Proposed	FY10-FY11 Change
1a Town Manager's Office	6.25	6.10	5.98	-0.12
1b Town-Wide Maintenance	0.00	0.00	0.00	0.00
1c Human Resources	2.80	3.25	3.40	0.15
2 Legal Services	0.00	0.00	0.00	0.00
3a Elections	1.01	0.58	0.99	0.40
3b Registrars	0.14	0.14	0.10	-0.04
4 Town Meeting and Reports	0.14	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	4.17	3.63	3.48	-0.15
5d Inspections	5.25	5.25	4.94	-0.31
5e Health	4.10	4.10	4.10	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	5.19	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	3.43	3.39	-0.05
9 Information Systems	2.13	2.00	2.00	0.00
10 Town House	1.00	1.00	1.00	0.00
11 Police Department	45.30	45.30	44.30	-1.00
12 Fire Department	39.50	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	3.87	4.00	4.00	0.00
17b Engineering	7.23	7.10	6.60	-0.50
17c Highway Maintenance	13.26	12.80	12.80	0.00
17d Parks and Trees	9.55	9.55	9.45	-0.10
17e Cemetery	2.81	2.81	2.31	-0.50
18 Snow and Ice Removal	1.82	1.82	1.82	0.00
19 Street Lighting	0.00	0.00	0.00	0.00
20 Public Works Equipment	0.00	0.00	0.00	0.00
21 Drainage	0.00	0.00	0.00	0.00
22 Sidewalks	0.00	0.00	0.00	0.00
23 Road Improvements	0.00	0.00	0.00	0.00
24 133 and 135 Keyes Road	1.00	1.00	1.00	0.00
25 Library	25.68	25.82	24.82	-1.00
26 Recreation Administration	25.37	25.47	25.37	-0.10
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	5.78	5.83	5.83	0.00
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>239.55</u>	<u>237.75</u>	<u>234.43</u>	<u>-3.33</u>

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

	FY08 Actual	FY09 Actual	FY10 Budget	FY11 Proposed
General Government				
Personnel	\$ 1,610,854.55	\$ 1,702,150.42	\$ 1,888,109.00	\$ 1,873,345.00
O&M	684,808.48	498,058.64	552,402.00	502,025.00
Capital	158,749.63	164,269.88	219,000.00	195,000.00
Subtotal	\$ 2,454,412.66	\$ 2,364,478.94	\$ 2,659,511.00	\$ 2,570,370.00
Finance & Administration				
Personnel	\$ 1,203,010.69	\$ 1,279,471.80	\$ 1,499,099.00	\$ 1,513,813.00
O&M	448,519.51	585,050.86	640,618.00	567,904.00
Capital	148,422.70	224,596.07	130,000.00	138,000.00
Subtotal	\$ 1,799,952.90	\$ 2,089,118.73	\$ 2,269,717.00	\$ 2,219,717.00
Public Safety				
Personnel	\$ 6,115,136.57	\$ 6,493,919.88	\$ 6,763,276.00	\$ 6,626,693.00
O&M	565,656.99	522,304.70	568,835.00	556,699.00
Capital	224,340.54	410,183.35	176,000.00	225,000.00
Subtotal	\$ 6,905,134.10	\$ 7,426,407.93	\$ 7,508,111.00	\$ 7,408,392.00
Public Works				
Personnel	\$ 2,266,242.92	\$ 2,266,681.82	\$ 2,455,876.00	\$ 2,396,626.00
O&M	1,219,629.48	1,179,765.82	1,037,529.00	1,053,949.00
Capital	1,321,962.94	1,386,834.66	1,279,630.00	1,261,600.00
Subtotal	\$ 4,807,835.34	\$ 4,833,282.30	\$ 4,773,035.00	\$ 4,712,175.00
Human Services				
Personnel	\$ 2,882,130.19	\$ 3,038,062.25	\$ 3,139,442.00	\$ 3,132,787.00
O&M	759,853.96	793,695.71	656,157.00	582,365.00
Capital	68,493.73	102,549.49	17,500.00	17,500.00
Subtotal	\$ 3,710,477.88	\$ 3,934,307.45	\$ 3,813,099.00	\$ 3,732,652.00
Unclassified				
Personnel	\$ 51,915.00	\$ 81,848.00	\$ 76,250.00	\$ 440,000.00
O&M	-	-	15,000.00	-
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 51,915.00	\$ 81,848.00	\$ 316,250.00	\$ 665,000.00
Town Government Total	\$ 19,729,727.88	\$ 20,729,443.35	\$ 21,339,723.00	\$ 21,308,306.00

Town Government (Accounts 1 - 36) - Funding Plan

	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 17,352,013	81.3%	\$ 17,352,013	81.4%	0.0%
Light Fund	332,232	1.6%	326,810	1.5%	-1.6%
Water Fund	518,410	2.4%	508,072	2.4%	-2.0%
Sewer Fund	176,915	0.8%	174,597	0.8%	-1.3%
Swim and Fitness Center	56,014	0.3%	58,306	0.3%	4.1%
Solid Waste Disposal Fund	115,753	0.5%	112,809	0.5%	-2.5%
Parking Meter Fund	114,299	0.5%	115,606	0.5%	1.1%
Recreation	44,464	0.2%	44,353	0.2%	-0.2%
Cemetery	165,211	0.8%	161,083	0.8%	-2.5%
Retirement	94,043	0.4%	95,217	0.4%	1.2%
Misc.	2,370,369	11.1%	2,359,440	11.1%	-0.5%
Totals	\$ 21,339,723	100.0%	\$ 21,308,306	100.0%	-0.1%

Account Summary - General Government

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY10	FY11	%Δ	FY10	FY11	%Δ
1a Town Manager's Office	\$ 576,195	\$ 550,541	-4.5%	\$ 308,507	\$ 286,423	-7.2%
1b Town-Wide Building	135,000	150,000	11.1%	135,000	150,000	11.1%
1c Human Resources	243,130	242,271	-0.4%	158,141	152,539	-3.5%
2 Legal Services	250,000	225,000	-10.0%	250,000	225,000	-10.0%
3a Elections	23,706	37,232	57.1%	23,706	33,524	41.4%
3b Registrars	12,694	10,805	-14.9%	10,062	8,328	-17.2%
4 Meeting and Reports	77,800	77,800	0.0%	77,800	77,800	0.0%
5a Planning	335,764	293,325	-12.6%	273,103	230,669	-15.5%
5b Board of Appeals	46,026	46,026	0.0%	46,026	46,026	0.0%
5c Natural Resources	236,715	245,623	3.8%	193,913	202,013	4.2%
5d Inspections	355,133	336,585	-5.2%	355,133	336,585	-5.2%
5e Health	295,894	292,674	-1.1%	228,778	225,881	-1.3%
6 141 Keyes Road	71,454	62,488	-12.5%	71,454	62,488	-12.5%
Total	\$ 2,659,511	\$ 2,570,370	-3.4%	\$ 2,131,623	\$ 2,037,276	-4.4%

Account Summary - Finance and Administration

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY10	FY11	%Δ	FY10	FY11	%Δ
7 Finance Committee	\$ 3,100	\$ 3,100	0.0%	\$ 3,100	\$ 3,100	0.0%
8a Finance Administration	436,419	386,788	-11.4%	267,785	233,611	-12.8%
8b Treasurer-Collector	424,576	426,121	0.4%	243,115	239,952	-1.3%
8c Town Accountant	334,333	333,796	-0.2%	125,940	125,752	-0.1%
8d Assessors	381,937	355,655	-6.9%	381,937	355,655	-6.9%
8e Town Clerk	202,016	199,497	-1.2%	206,434	196,497	-4.8%
9 Information Systems	377,811	389,246	3.0%	349,089	357,089	2.3%
10 Town House	109,525	125,514	14.6%	94,591	102,406	8.3%
Total	\$ 2,269,717	\$ 2,219,717	-2.2%	\$ 1,671,991	\$ 1,614,062	-3.5%

Account Summary - Public Safety

Accounts	Budget			Appropriation		
	FY10	FY11	%Δ	FY10	FY11	%Δ
11 Police Department	\$ 3,815,508	\$ 3,776,691	-1.0%	\$ 3,741,748	\$ 3,702,146	-1.1%
12 Fire Department	3,398,503	3,360,225	-1.1%	3,323,137	3,322,820	0.0%
13 W. Concord Fire	47,594	40,443	-15.0%	47,594	40,443	-15.0%
14 Police and Fire Station	215,545	200,072	-7.2%	215,545	200,072	-7.2%
15 Emergency Management	12,810	12,810	0.0%	12,810	12,810	0.0%
16 Dog Officer	18,151	18,151	0.0%	18,151	18,151	0.0%
Total	\$ 7,508,111	\$ 7,408,392	-1.3%	\$ 7,358,985	\$ 7,296,442	-0.8%

Account Summary - Public Works

Accounts	Budget			Appropriation		
	FY10	FY11	%Δ	FY10	FY11	%Δ
17a CPW Administration	\$ 310,924	\$ 310,909	0.0%	\$ 151,702	\$ 151,695	0.0%
17b Engineering	582,761	556,985	-4.4%	313,123	286,218	-8.6%
17c Highway Maintenance	1,123,486	1,116,487	-0.6%	1,098,245	1,084,327	-1.3%
17d Parks and Trees	647,779	629,350	-2.8%	555,077	538,740	-2.9%
17e Cemetery	232,631	210,064	-9.7%	67,420	59,520	-11.7%
18 Snow and Ice Removal	455,000	495,000	8.8%	455,000	495,000	8.8%
19 Street Lighting	64,500	50,540	-21.6%	64,120	50,000	-22.0%
20 Public Works Equipment	278,000	270,000	-2.9%	278,000	270,000	-2.9%
21 Drainage	205,000	205,000	0.0%	205,000	205,000	0.0%
22 Sidewalks	100,000	100,000	0.0%	100,000	100,000	0.0%
23 Road Improvements	606,630	611,600	0.8%	85,000	90,000	5.9%
24 133 and 135 Keyes Road	166,324	156,240	-6.1%	94,763	89,040	-6.0%
Total	\$ 4,773,035	\$ 4,712,175	-1.3%	\$ 3,467,450	\$ 3,419,540	-1.4%

Account Summary - Human Services

Accounts	Budget			Appropriation		
	FY10	FY11	%Δ	FY10	FY11	%Δ
25 Library	\$ 1,798,544	\$ 1,728,688	-3.9%	\$ 1,781,235	\$ 1,711,379	-3.9%
26 Recreation Admin.	1,427,907	1,422,853	-0.4%	97,538	86,940	-10.9%
27 Hunt Recreation Center	100,981	99,903	-1.1%	76,281	75,173	-1.5%
28 HWCC	132,381	132,144	-0.2%	132,381	132,144	-0.2%
29 Council on Aging	266,593	269,541	1.1%	231,586	234,534	1.3%
30 Veterans	31,668	30,222	-4.6%	31,668	30,222	-4.6%
31 Ceremonies	23,650	23,483	-0.7%	23,650	23,483	-0.7%
32 Visitors' Center	31,375	25,818	-17.7%	31,375	25,818	-17.7%
Total	\$ 3,813,099	\$ 3,732,652	-2.1%	\$ 2,405,714	\$ 2,319,693	-3.6%

Account Summary - Unclassified

Accounts	Budget			Appropriation		
	FY10	FY11	%Δ	FY10	FY11	%Δ
33 Town Employee Benefits	\$ 72,000	\$ 90,000	25.0%	\$ 72,000	\$ 90,000	25.0%
34 Reserve Fund	225,000	225,000	0.0%	225,000	225,000	0.0%
35 Salary Reserve	4,250 *	350,000	N/A	4,250	350,000	N/A
36 Land Fund	15,000	-	-100.0%	15,000	-	-100.0%
Total	\$ 316,250	\$ 665,000	110.3%	\$ 316,250	\$ 665,000	110.3%

* Original appropriation of \$300,000 in FY10; \$295,750 has been transferred to operating accounts as of 1/29/10.

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 4.5% decrease in operating cost from that of the FY10 budget.
- Principal reductions from prior year funding include elimination of \$12,000 to support specific programs of the Adult & Community Education program, elimination of the Office Project Assistant (250 hours, \$3,050), and a 50% reduction (\$5,000) in the allocation for consulting services supporting the Town-wide objectives of the Town Manager and Selectmen.
- 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

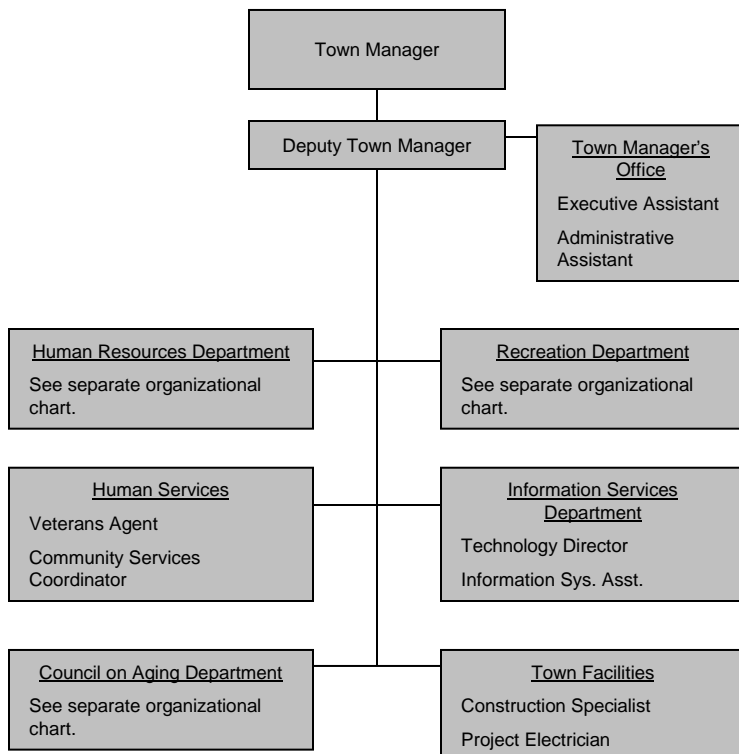
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 275,951	\$ 299,204	\$ 308,507	\$ 286,423
Other Funds	\$ 154,882	\$ 169,541	\$ 267,688	\$ 264,118
Total Expenditures	\$ 430,833	\$ 468,745	\$ 576,195	\$ 550,541

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 381,254	\$ 398,530	\$ 515,045	\$ 517,591	\$ 508,765
Purchased Services	\$ 25,184	\$ 48,407	\$ 35,601	\$ 33,851	\$ 16,851
Supplies	\$ 4,037	\$ 2,266	\$ 4,350	\$ 3,900	\$ 3,900
Other Charges	\$ 12,406	\$ 12,512	\$ 16,199	\$ 16,025	\$ 16,025
Capital Outlay	\$ 7,953	\$ 7,029	\$ 5,000	\$ 10,000	\$ 5,000
Totals	\$ 430,833	\$ 468,745	\$ 576,195	\$ 581,367	\$ 550,541

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 308,507	53.54%	\$ 286,423	52.03%	-7.16%
Light Fund	87,711	15.22%	85,880	15.60%	-2.09%
Water Fund	52,627	9.13%	51,528	9.36%	-2.09%
Sewer Fund	26,314	4.57%	25,765	4.68%	-2.09%
Solid Waste Disp. Fund	4,387	0.76%	4,296	0.78%	-2.07%
Capital Projects Fund	75,821	13.16%	75,821	13.77%	0.00%
Community Chest	20,828	3.61%	20,828	3.78%	0.00%
Totals	\$ 576,195	100.00%	\$ 550,541	100.00%	-4.45%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
A-2	ADA Compliance	5,000	5,000	5,000	5,000	5,000	5,000
	Totals	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

GENERAL GOVERNMENT: Town Manager

Item 1A

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Manager	1.00	\$ 157,700	1.00	\$ 157,700
	Deputy Town Manager	1.00	119,331	1.00	119,331
	Exec. Asst. to the Town Manager	1.00	66,211	1.00	66,211
	Administrative Assistant	1.00	48,922	1.00	48,922
	Sub Total	4.00 FTEs	\$ 392,164	4.00 FTEs	\$ 392,164
5112	Office Project Assistant	250 hrs.	\$ 5,000	0 hrs.	\$ -
5115	Construction Specialist	1305 hrs.	50,243	1305 hrs.	50,243
5115	Project Electrician	731 hrs.	25,578	731 hrs.	25,578
5115	Community Services Coordinator	992 hrs.	20,828	992 hrs.	20,828
5120	Senior Employee Program	1111 hrs.	10,000	1111 hrs.	10,000
5130	Overtime	50 hrs.	2,232	20 hrs.	952
5157	Car Allowance	N/A	9,000	N/A	9,000
	Total	<u>6.10 FTEs</u>	<u>\$ 515,045</u>	<u>5.98 FTEs</u>	<u>\$ 508,765</u>

Program Implementation
<ul style="list-style-type: none"> •The FY11 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 three other positions: the Community Services Coordinator who is funded by the Community Chest; the Construction Specialist who is funded by capital project funds on a per-project basis; and the Project Electrician who is also funded by capital project funds on a per-project basis. •Due to current fiscal constraints, a 4.5% reduction from FY10 operating costs is recommended. The Recommendation eliminates funding the Office Project Assistant position saving \$5,000, reduces hourly staff overtime by \$1,280, cuts financial support for Adult & Community Education by \$12,000, and reduces funding for management & consulting services by \$5,000. •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 (\$7,925); professional staff membership dues for similar organizations (\$2,700); professional conference registration fees (\$2,100); and out-of-state travel expense to attend the annual International City Manager's Association conference (\$2,300). •A \$10,000 capital outlay was requested for continued improvements related to Americans with Disabilities Act (ADA) requirements for accessibility to Town property. Due to limited resources, \$5,000 is recommended.

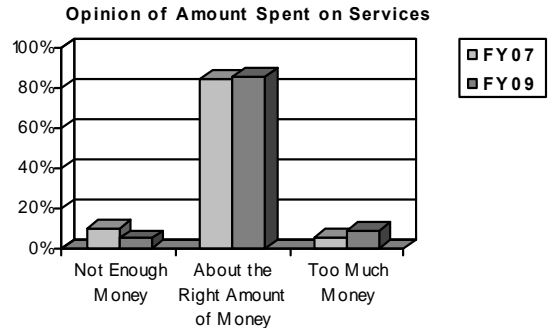
Town Manager Programs

Program 1 - Town Operations:

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

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

How would you describe the amount spent by Concord on Town services?	FY07	FY08	FY09	FY10
Not enough money	10%	N/A	5%	N/A
About the right amount	84%	N/A	86%	N/A
Too much money	6%	N/A	9%	N/A

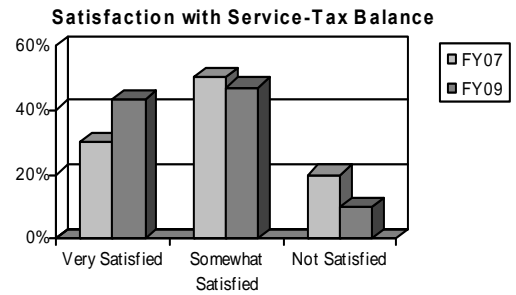


*Data Source: September, 2006 and November, 2008 telephone surveys.

Discussion: The vast majority (86%) of respondents continue to feel that the Town spends appropriately on services. However, the latest results show a shift away from the opinion that the Town does not spend enough.

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

Are you satisfied with Town services compared to Property taxes?	FY07	FY08	FY09	FY10
Very satisfied	31%	N/A	43%	N/A
Somewhat satisfied	50%	N/A	47%	N/A
Not satisfied	20%	N/A	10%	N/A

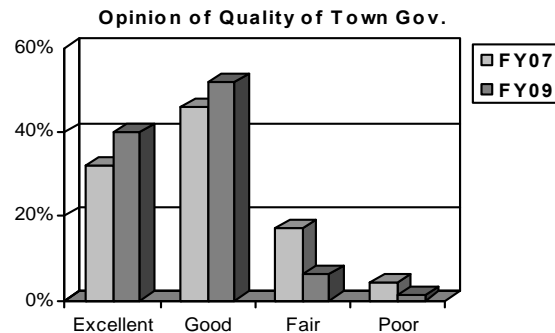


*Data Source: September, 2006 and November, 2008 telephone surveys.

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?	FY07	FY08	FY09	FY10
Excellent	32%	N/A	40%	N/A
Good	46%	N/A	52%	N/A
Fair	17%	N/A	6%	N/A
Poor	4%	N/A	1%	N/A



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

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 2008, over 90% of respondents felt that the Town provided services of either good or excellent quality.

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

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 11.1% increase in expenses over those of the FY10 budget.
- The replacement cost of General Fund-supported Town buildings is approximately \$14.8 million. The Town's goal is to eventually budget Town-Wide Building Maintenance at a level equal to 2.75% of this replacement cost (which would currently equal \$407,700).
- The Town plans to gradually increase this budget to meet the above stated goal. The FY11 budget recommends a modest increase of \$15,000 over the FY10 funding level, and the Capital Improvement Plan calls for an upward funding trend over the next 5 fiscal years that will reach \$260,000 in FY15.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 131,831	\$ 135,000	\$ 135,000	\$ 150,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 131,831	\$ 135,000	\$ 135,000	\$ 150,000

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 FY11-15 proposed CIP that this fund will be augmented through that period.

GENERAL GOVERNMENT: Town-Wide Building Maintenance

Item 1B

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	\$ 131,831	\$ 135,000	\$ 135,000	\$ 280,000	\$ 150,000
Totals	<u>\$ 131,831</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 280,000</u>	<u>\$ 150,000</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 135,000	100.00%	\$ 150,000	100.00%	11.11%
Totals	<u>\$ 135,000</u>	<u>100.00%</u>	<u>\$ 150,000</u>	<u>100.00%</u>	<u>11.11%</u>

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
A-1	Town-Wide Building Improvements	\$ 135,000	\$ 150,000	\$ 150,000	\$ 170,000	\$ 250,000	\$ 260,000
	Totals	<u>\$ 135,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 170,000</u>	<u>\$ 250,000</u>	<u>\$ 260,000</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:

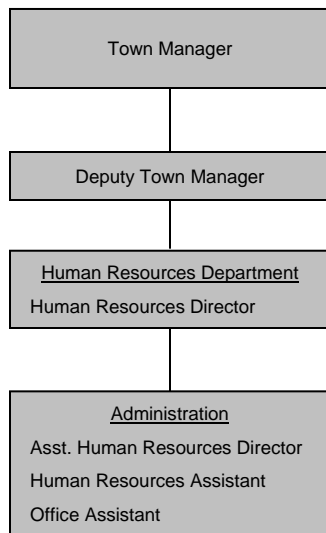
The mission of the Human Resources Department is to assist Town officials and senior managers in fairly, consistently, and lawfully creating and administering policies and practices that sustain a professional, productive, efficient, and innovative work environment which supports the Town and its departments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

Budget Highlights:

- This budget represents a 0.4% decrease in operating cost from that of the FY10 budget.
- General Fund expenses are proposed to decrease by \$5,602, while expenses from other funds increase by \$4,743.
- 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). Funding for this program decreased due to a reduction in bus drivers and in alcohol tests required.
- Other credits are based on regular-status employees in each department multiplied by a service factor for that department.
- CMLP will fund an increased % of the HR budget based on increased HR service needs.
- \$5,000 requested for Town-wide training has been cut to \$500 and \$2,500 for HR staff training has been cut to \$300 in order to meet budget guidelines while providing funds for additional staff hours needed to maintain HR functions.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 140,728	\$ 156,857	\$ 158,141	\$ 152,539
Other Funds	\$ 60,668	\$ 66,329	\$ 84,989	\$ 89,732
Total Expenditures	\$ 201,396	\$ 223,186	\$ 243,130	\$ 242,271



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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 168,995	\$ 193,479	\$ 209,200	\$ 215,061	\$ 215,061
Purchased Services	22,482	20,729	23,255	23,385	16,685
Supplies	1,493	881	1,740	1,740	1,740
Other Charges	7,263	7,412	8,935	8,785	8,785
Capital Outlay	1,162	684	-	-	-
Totals	\$ 201,396	\$ 223,186	\$ 243,130	\$ 248,971	\$ 242,271

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 158,141	65.04%	\$ 152,539	62.96%	-3.54%
Light Fund	33,201	13.66%	38,538	15.91%	16.07%
Water Fund	13,500	5.55%	13,645	5.63%	1.07%
Sewer Fund - General	3,191	1.31%	3,413	1.41%	6.96%
Sewer Fund - WWTP	597	0.25%	724	0.30%	21.27%
Solid Waste Disp. Fund	995	0.41%	965	0.40%	-3.02%
School Department	1,750	0.72%	1,440	0.59%	-17.71%
Recreation Fund	4,764	1.96%	4,623	1.91%	-2.96%
Swim and Fitness Center	26,195	10.77%	25,612	10.57%	-2.23%
Retirement System	796	0.33%	772	0.32%	-3.02%
Totals	\$ 243,130	100.00%	\$ 242,271	100.00%	-0.35%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Assistant HR Director	1.00	\$ 62,879	1.00	\$ 62,879
	Human Resources Assistant	1.00	46,208	1.00	46,208
5112	Human Resources Director	0.80	77,183	0.80	77,183
	Sub Total	<u>2.80 FTEs</u>	\$ 186,270	<u>2.80 FTEs</u>	\$ 186,270
5115	Office Assistant / Dept. Clerk	940 hrs.	\$ 15,040	1253 hrs.	\$ 21,301
5130	Overtime	75 hrs.	\$ 2,490	75 hrs.	\$ 2,490
5157	Tuition Reimbursement	N/A	\$ 5,400	N/A	\$ 5,000
	Total	<u>3.25 FTEs</u>	<u>\$ 209,200</u>	<u>3.40 FTEs</u>	<u>\$ 215,061</u>

Program Implementation

- The FY11 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 Office Assistant (6 more hours per week than provided in FY10) with funding included in the recommended budget (\$2,490) for support staff overtime.
- At current staffing levels, the continuously growing complexity of various aspects of the human resource function make it increasingly challenging to provide the full range of services that are both necessary and expected. In FY08, \$50,000 was requested for a new full-time benefits administrator position. Funds were not provided due to limited resources, but funds were allocated for a new Finance Department position, which in future years will be assigned a portion of the benefits administration currently handled by Human Resources staff. Accordingly, in FY09, \$25,000 for a new part-time position was requested to fill the remainder of the need in the Human Resources Department, but funds for this position were not provided due to limited resources. In FY10, \$15,040 for a limited status position was funded by the Town’s enterprises, rather than the General Fund, due to the unique service needs of those operations. Accordingly, funds for this position have been increased to \$21,301 in FY11 in order to supplement the hours worked per week.
- Purchased Services and Supplies support day-to-day operating expenses such as telephones (\$950), printing (\$400), office supplies and stationary (\$1,265), and software maintenance (\$1,200). Purchased Services also include management consulting services supporting the Town Manager’s human resources-related objectives (\$10,000), staff training services to ensure department staff remain up-to-date with personnel laws and practices (\$300), 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 (\$500). 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 \$23 per regular-status employee) for the employee recognition program (\$6,500), 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 in 2009 was to assist the Town Manager in developing and implementing transition, succession, and recruitment strategies as four of the eight senior managers reporting to him prepared to retire within a one-year time period. The Human Resources Department managed in-depth assessment processes that led to the appointment of the new Fire Chief and Library Director, the selection of a new Police Chief, and a plan for the hiring of a new CMLP Director. In order to build the leadership of the emerging senior management team, the Department also made arrangements to provide professional development coaching to incumbent senior managers and mentoring for new leaders to assist them in transitioning into new roles and responsibilities.

The department also processed 687 applications for employment, managed approximately 27 recruitments and new appointments, managed approximately 10 leaves of absence in accordance with the Family and Medical Leave Act and/or medical leave policies, continued to communicate with retirees regarding new Medicare supplement insurance plan options and new requirements related to Town Meeting’s vote to adopt M.G.L. Chapter 32B, Section 18, made arrangements for an employee appreciation picnic attended by 216 employees, managed several complex work-related injury cases, made provisions for harassment prevention training for 13 new employees, coordinated 50 random DOT required drug and alcohol tests, coordinated legal and procedural aspects of an appeal from a discharged employee, guided management through employee layoffs at the Beede Center, and provided guidance and administrative oversight for several performance improvement plans, disciplinary actions, and terminations.

Employment Data (by calendar year)					
	2005	2006	2007	2008	2009
Number Employed	549	644	655	652	616
Regular-Status Positions	253	259	272	279	275
Regular-Status New Hires	15	24	23	21	12
Regular-Status Terminations	10	17	13	14	10
Regular-Status Retirements	4	3	6	2	4

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 a 10.0% decrease in expenses from those of the FY10 budget.
- Legal Services reached a record expenditure level in FY08, with litigation representing 41% of the cost.
- Almost all of the reduction in cost in FY09 was due to the relative absence of litigation.
- The FY11 budget proposal assumes that no major litigation matters will arise.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 379,794	\$ 219,565	\$ 250,000	\$ 225,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 379,794	\$ 219,565	\$ 250,000	\$ 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 \$73,000 and are on track to be under budget. Assuming that no major new litigation matters will arise and because of budget constraints, the proposed FY11 Legal Services budget is \$25,000 below the appropriation level of \$250,000 maintained from FY05 to FY10.

GENERAL GOVERNMENT: Legal Services

Item 2

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	379,794	219,565	250,000	250,000	225,000
Totals	<u>\$ 379,794</u>	<u>\$ 219,565</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 225,000</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 250,000	100.00%	\$ 225,000	100.00%	-10.00%
Totals	<u>\$ 250,000</u>	100.00%	<u>\$ 225,000</u>	100.00%	-10.00%

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 Budgeted (Status thru 11/28/10)	250,000	-	\$ 250,000	73,002

*FY10 expended amount (\$73,002) 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 57.1% increase in operating cost over that of the FY10 budget.
- 3 Elections are scheduled and budgeted for FY11—State Primary (9/10); State Gubernatorial Election (11/10); and Annual Town Election (3/11). 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 \$700/election. This cost was previously paid with State/Federal funds.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 43,644	\$ 29,175	\$ 23,706	\$ 33,524
Other Funds	\$ 4,963	\$ 3,496	\$ -	\$ 3,708
Total Expenditures	\$ 48,607	\$ 32,671	\$ 23,706	\$ 37,232

Description:

Through the Elections budget the Town Clerk (1) organizes and conducts elections in Concord for local, state, and national offices, as well as for local and state ballot questions; and (2) administers the State’s Campaign Finance Law as it relates to Town candidates and ballot questions. The budget increase is due to the increase in the # of budgeted elections.

In FY10, we budgeted for 2 local elections. The Special State Primary (Dec 09) and Special State Election (Jan 10) were unbudgeted. In FY11 we are budgeting for 2 state elections and 1 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 35,282.47	\$ 24,479.86	\$ 17,906.00	\$ 28,747.00	\$ 27,557.00
Purchased Services	9,034.29	5,504.25	4,000.00	6,925.00	6,925.00
Supplies	4,289.97	2,686.65	1,800.00	2,750.00	2,750.00
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Totals	\$ 48,607	\$ 32,671	\$ 23,706	\$ 38,422	\$ 37,232

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 23,706	100.00%	\$ 33,524	90.04%	41.42%
State Reimbursement	\$ -	0.00%	\$ 3,708	9.96%	N/A
Totals	\$ 23,706	100.00%	\$ 37,232	100.00%	57.06%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Elections Officer	918 hrs.	\$ 8,046	1643 hrs.	\$ 14,306
	Technician	144 hrs.	2,670	222 hrs.	3,870
	Overtime	50 hrs.	1,730	36 hrs.	1,191
5131	Police Overtime	108 hrs.	5,460	162 hrs.	8,190
	Total	0.51 FTEs	\$ 17,906	0.89 FTEs	\$ 27,557

Mission Statement:

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

Budget Highlights:

- This budget represents a 14.9% decrease in operating cost from that of the FY10 budget.
- Revenues from the sale of the Street List book and electronic disc, totaling \$2,250 in CY09, are credited to the General Fund to offset the printing costs (\$2,298 in FY09).
- A reduction of \$1,239 was made in personnel services (100 hours from seasonal help for census processing). More of the census processing will be completed by year-round staff, which will most likely result in a delay in printing the street list.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 7,655	\$ 10,539	\$ 10,062	\$ 8,328
Other Funds	\$ 2,451	\$ 1,554	\$ 2,632	\$ 2,477
Total Expenditures	\$ 10,106	\$ 12,093	\$ 12,694	\$ 10,805

Description:

The Registrars budget provides for the costs of:

- Conducting the Annual Census;
- Compiling, preparing, and printing approximately 300 Street List books (budgeted cost: \$2,500);
- 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 25% of the cost of preparing the Street List, which is compensation for the preparation of school census information compiled by the Town Clerk. This allocation is shown on the adjacent page in the Funding Plan section.

Performance Information

	2004	2005	2006	2007	2008	2009
Residents Counted in Census January 1	15,561	15,836	15,207	15,152	15,300	15,397
Registered voters as of December 31	11,570	11,572	11,580	11,982	12,023	12,097
New Voters Registered during Year	1,324	445	893	726	1,284	516
Nomination/Petition Papers Certified	1,187	1,829	2,471	4,282	1,680	1,103

GENERAL GOVERNMENT: Registrars

Item 3B

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,644	\$ 5,945	\$ 4,944	\$ 4,919	\$ 3,705
Purchased Services	5,819	5,594	7,075	6,400	6,400
Supplies	644	554	675	700	700
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Totals	\$ 10,106	\$ 12,093	\$ 12,694	\$ 12,019	\$ 10,805

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 10,062	79.27%	\$ 8,328	77.08%	-17.23%
School Department Transfer	\$ 2,632	20.73%	\$ 2,477	22.92%	-5.89%
Totals	\$ 12,694	100.00%	\$ 10,805	100.00%	-14.88%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Office Assistant	300 hrs.	\$ 3,969	208 hrs.	\$ 2,755
5130	Overtime	29 hrs.	975	29 hrs.	950
	Total	0.16 FTEs	\$ 4,944	0.11 FTEs	\$ 3,705

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 FY10 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

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 60,610	\$ 50,124	\$ 77,800	\$ 77,800
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 60,610	\$ 50,124	\$ 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 2010, 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 2010 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 budgeted four would incur variable costs of approximately \$9,000. The Town Report is budgeted to cost \$10,100 (printing and editing).

Annual Town Meeting Costs (FY10 Proposed)

Expense Items	Cost
Sound System Rental (4 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 (FY10 Proposed)

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 10,235	\$ 11,147	\$ 8,950	\$ 8,950	\$ 8,950
Purchased Services	50,300	38,901	67,900	67,900	67,900
Supplies	75	64	700	700	700
Other Charges	-	12	250	250	250
Capital Outlay	-	-	-	-	-
Totals	\$ 60,610	\$ 50,124	\$ 77,800	\$ 77,800	\$ 77,800

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 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	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5120	Tellers	300 hrs.	\$ 2,700	300 hrs.	\$ 2,700
5130	DPW Overtime	50 hrs.	2,000	50 hrs.	2,000
5131	Police Overtime	85 hrs.	4,250	85 hrs.	4,250
	Total	0.14 FTEs	\$ 8,950	0.14 FTEs	\$ 8,950

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

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

Planning Division Mission Statement:

The mission of the Planning 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 0.1% decrease in operating cost from that of the FY10 budget.
- The total budget decreased from \$335,764 in FY10 to \$293,325 in FY11, primarily due to the elimination of one-time funding of \$42,000 for the preparation of the West Concord Master Plan.

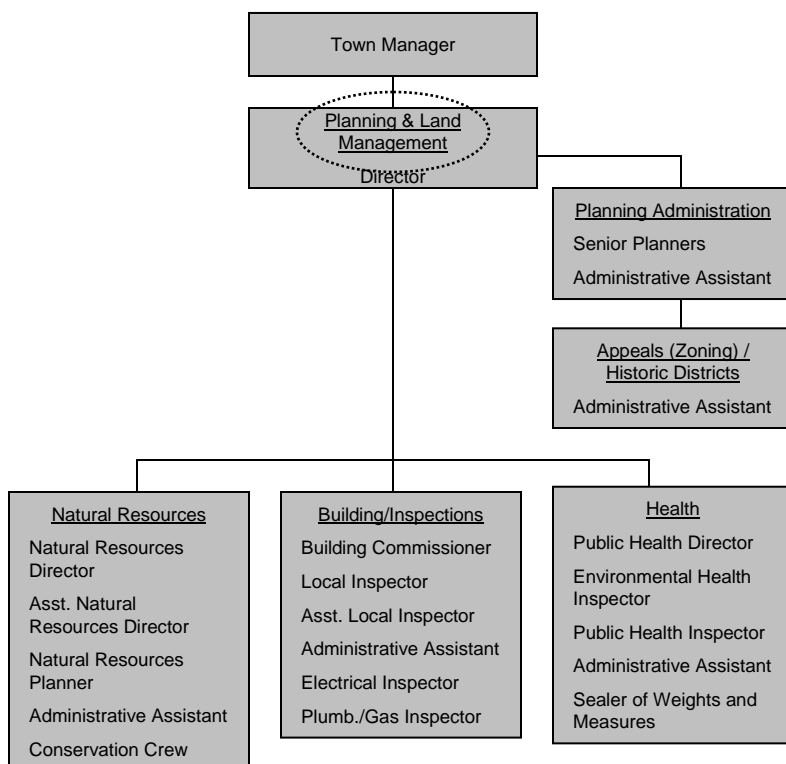
Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 223,900	\$ 225,526	\$ 273,103	\$ 230,669
Other Funds	\$ 58,954	\$ 46,479	\$ 62,661	\$ 62,656
Total Expenditures	\$ 282,854	\$ 272,005	\$ 335,764	\$ 293,325

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.



GENERAL GOVERNMENT: Planning

Item 5A

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 240,970	\$ 246,800	\$ 275,426	\$ 275,827	\$ 275,827
Purchased Services	24,145	16,285	7,808	8,100	7,693
Supplies	4,807	4,512	3,700	3,700	3,300
Other Charges	11,358	3,653	3,430	3,945	3,510
Capital Outlay	673	70	42,000	75,000	-
Historic Districts	586	230	1,700	1,700	1,295
Historical Commission	314	454	1,700	3,200	1,700
Totals	<u>\$ 282,854</u>	<u>\$ 272,005</u>	<u>\$ 335,764</u>	<u>\$ 371,472</u>	<u>\$ 293,325</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 273,103	81.34%	\$ 230,669	78.64%	-15.54%
Light Fund	8,234	2.45%	8,233	2.81%	-0.01%
Water Fund	32,925	9.81%	32,922	11.22%	-0.01%
Sewer Fund	5,490	1.64%	5,489	1.87%	-0.02%
Community Preserv. Fund	16,012	4.77%	16,012	5.46%	0.00%
Totals	<u>\$ 335,764</u>	100.00%	<u>\$ 293,325</u>	100.00%	-12.64%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Dir. of Planning & Land Management	1.00	\$ 106,676	1.00	\$ 106,676
	Senior Planner	2.00	125,069	2.00	125,470
	Administrative Assistant	1.00	43,681	1.00	43,681
Total		<u>4.00 FTEs</u>	<u>\$ 275,426</u>	<u>4.00 FTEs</u>	<u>\$ 275,827</u>

Program Implementation
<p>The FY11 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 provides 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; and to the West Concord Task Force as it works with the Planning Board to implement design guidelines, zoning changes and finalize a master plan of the West Concord Village. A Senior Planner has been appointed to the Comprehensive Sustainable Energy Committee, providing a conduit for information between the committee members and Town Departments.</p> <p>Individual line items include: funding of \$1,295 for projects and support to the Historic Districts Commission; and, \$1,700 for projects and support to the Historical Commission. These amounts allows for some printing and professional technical support to the commissions as determined to be needed. The Historic Districts Commission is interested in updating and expanding the information contained in their March 2002 Guidelines; this year is the fiftieth anniversary of passage of the legislation that established the Historic Districts. 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. Limited re-printing of maps, reports and other historic documents is also possible.</p> <p>A department capital funding request of \$75,000 for the design of the Bruce Freeman Rail Trail was not funded due to budget constraints. There was \$125,000 allocated in the 2009 CPA funding round for further design of the BFRT; the additional \$75,000 was hoped to continue the design groundwork. The Town has also applied for Statewide Transportation Enhancement funds in the amount of \$500,000 for completing design of the Concord segment (Phase 2C) of the Bruce Freeman Rail Trail.</p>

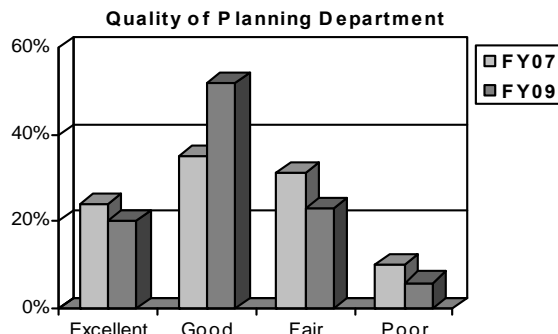
Planning Administration Programs

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.?	FY07	FY08	FY09	FY10
Excellent	24%	N/A	20%	N/A
Good	35%	N/A	52%	N/A
Fair	31%	N/A	23%	N/A
Poor	10%	N/A	6%	N/A

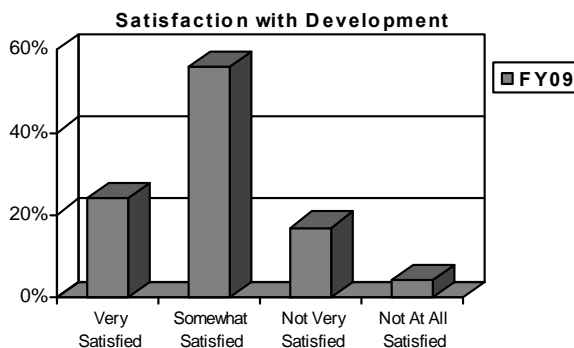


*Data Source: September, 2006 and November, 2008 telephone surveys.

Discussion: The majority of respondents had a positive view of the quality of Town government. In the latest survey over 70% of respondents felt that Planning Department services were of either good or excellent quality. A change in methodology means that the FY07 and FY09 results are not strictly comparable.

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?	FY07	FY08	FY09	FY10
Very Satisfied	N/A	N/A	24%	N/A
Somewhat Satisfied	N/A	N/A	56%	N/A
Not Very Satisfied	N/A	N/A	17%	N/A
Not At All Satisfied	N/A	N/A	4%	N/A

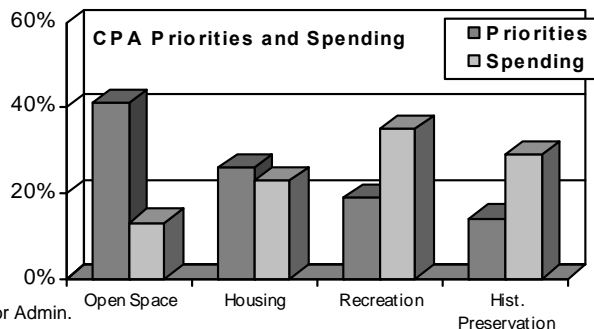


*Data Source: September, 2006 and November, 2008 telephone surveys.

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 2008, roughly 80% of respondents were at least “somewhat satisfied” with the way Concord is being developed.

Performance Measure 3: Are Community Preservation Act funds being spent according to resident priorities?

Which type of CPA project is your highest priority?	FY09 Survey	CPA Project Appropriations \$4,582,909**	% of Total
Open Space	41%	\$573,138	13%
Affordable Housing	26%	\$1,070,771	23%
Recreation	19%	\$1,630,000	35%
Historic Preservation	14%	\$1,309,000	29%



*Data Source: November, 2008 telephone surveys **\$ total does not include \$57K for Admin.

Discussion: Spending levels reflect appropriations since CPA funding was first authorized at the 2005 Annual Town Meeting. CPA-related Town administrative costs, roughly \$57,000, are not included in the above chart.

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 FY10 budget.
- This budget request is funded at the same levels as FY10.
- 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

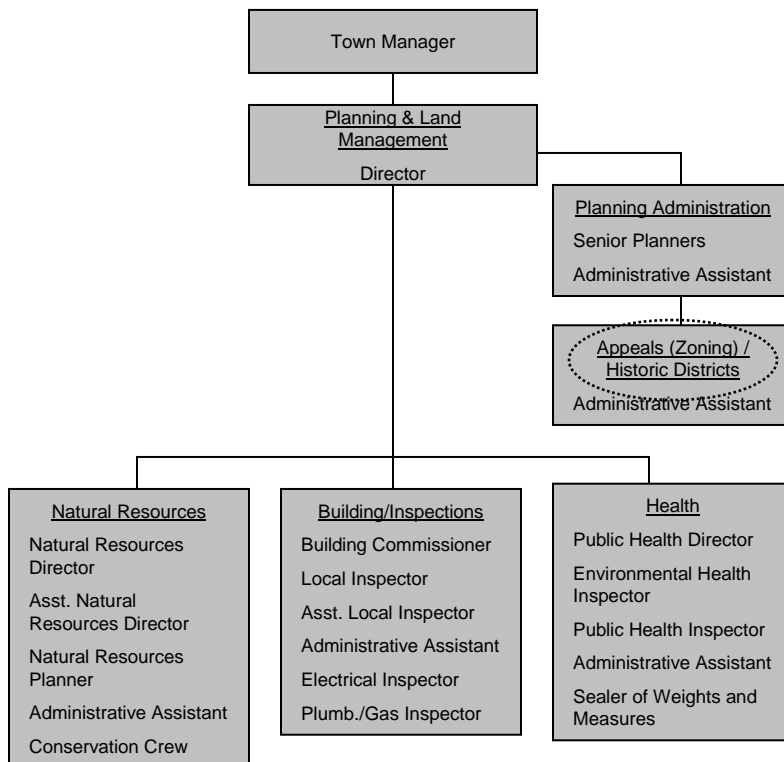
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 41,551	\$ 43,745	\$ 46,026	\$ 46,026
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 41,551	\$ 43,745	\$ 46,026	\$ 46,026

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.



Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 39,887	\$ 42,966	\$ 44,496	\$ 44,496	\$ 44,496
Purchased Services	414	401	780	780	780
Supplies	-	339	600	600	600
Other Charges	-	40	150	150	150
Capital Outlay	1,250	-	-	-	-
Totals	\$ 41,551	\$ 43,745	\$ 46,026	\$ 46,026	\$ 46,026

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 46,026	100.00%	\$ 46,026	100.00%	0.00%
Totals	\$ 46,026	100.00%	\$ 46,026	100.00%	0.00%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Administrative Assistant	1.00	\$ 44,496	1.00	\$ 44,496
	Total	<u>1.00 FTEs</u>	<u>\$ 44,496</u>	<u>1.00 FTEs</u>	<u>\$ 44,496</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. The 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 2009, during which it considered 61 applications. (Some of these applications included multiple activities; therefore, the activity totals below exceed the number of applications.) Fifty-three special permits were granted. Five applications are still pending. No decisions made by the Board were appealed. One sign variance was granted. Three appeals from a decision of the Building Inspector/Zoning Enforcement Officer were filed and all three appeals were denied by the Board .

ZONING BOARD OF APPEALS ACTIVITIES

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

Mission Statement:

The mission of the Natural Resources Division is to assist the Natural Resources Commission in protecting and operating the natural resources, open spaces, and agricultural lands of the Town.

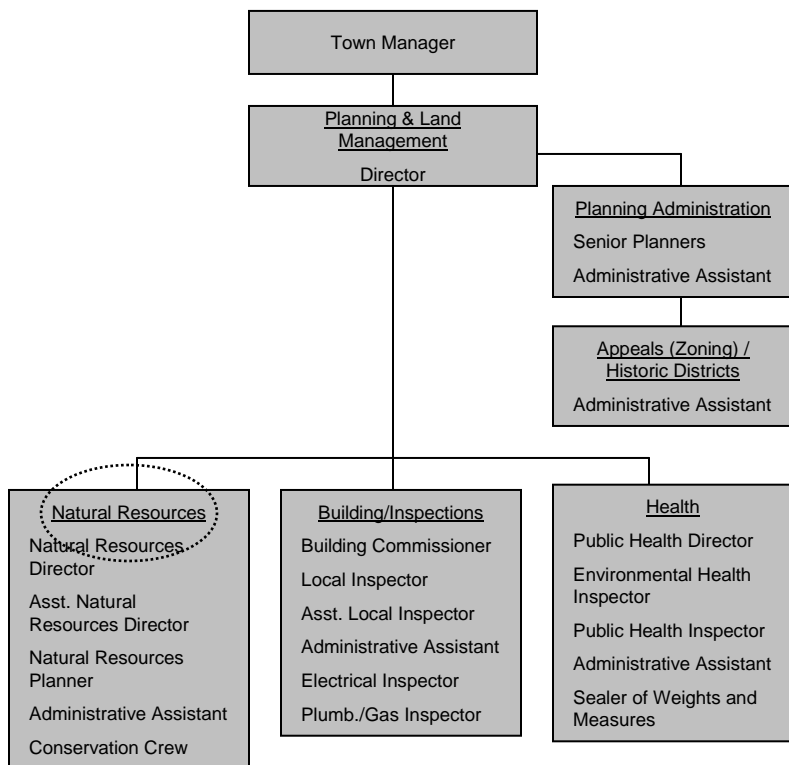
Budget Highlights:

- This budget represents a 0.5% decrease in operating cost from that of the FY10 budget.
- Funding for the Ranger Program has been eliminated due to budget constraints.
- This budget includes \$35,000 in capital expenditures for vehicle replacement (\$20,000), Conservation Restriction Baseline Documentation (\$10,000) and pond and stream management (\$5,000).

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 178,313	\$ 185,418	\$ 193,913	\$ 202,013
Other Funds	\$ 39,333	\$ 43,321	\$ 42,802	\$ 43,610
Total Expenditures	\$ 217,646	\$ 228,739	\$ 236,715	\$ 245,623

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 of Concord. This responsibility includes administering and enforcing the state's Wetlands Protection Act and Rivers Protection Act, implementing the Open Space and Recreation Plan, monitoring agricultural preservation restrictions and conservation 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 two 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 192,414	\$ 193,759	\$ 195,405	\$ 203,155	\$ 190,763
Purchased Services	12,200	7,534	10,175	10,750	10,750
Supplies	4,345	9,082	4,600	7,575	7,575
Other Charges	1,188	1,547	1,535	1,535	1,535
Capital Outlay	7,500	16,817	25,000	94,000	35,000
Totals	\$ 217,646	\$ 228,739	\$ 236,715	\$ 317,015	\$ 245,623

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 193,913	81.92%	\$ 202,013	82.25%	4.18%
Light Fund	16,956	7.16%	17,276	7.03%	1.89%
Water Fund	20,675	8.73%	21,065	8.58%	1.89%
Sewer Fund	5,171	2.18%	5,269	2.15%	1.90%
Totals	\$ 236,715	100.00%	\$ 245,623	100.00%	3.76%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
B-3	Pond & Stream Management	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
B-6	Vehicle Replacement	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 25,000
B-9	Conservation Restrictions Database	\$ 20,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ -	\$ -
	Totals	\$ 25,000	\$ 35,000	\$ 15,000	\$ 25,000	\$ 5,000	\$ 30,000

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Natural Resources Director	1.00	\$ 76,456	1.00	\$ 76,456
	Assistant to N.R. Director	0.53	29,806	0.00	-
	Administrative Assistant	1.00	46,354	1.00	46,354
	Sub Total	<u>2.53 FTEs</u>	\$ 152,616	<u>2.00 FTEs</u>	\$ 122,810
5120	Ranger (Seasonal)	312 hrs.	\$ 4,992	0 hrs.	\$ -
	Conservation Crew (Seasonal)	1000 hrs.	12,000	1000 hrs.	12,000
	Assistant to N.R. Director	0 hrs.	-	1097 hrs.	29,806
	Natural Resource Planner	992 hrs.	25,797	992 hrs.	25,797
	Police OT	0 hrs.	-	9 hrs.	350
	Total	<u>3.63 FTEs</u>	\$ 195,405	<u>3.48 FTEs</u>	\$ 190,763

Program Implementation

The budget recommendation includes funding for two full-time staff positions (Natural Resources Director and Administrative Assistant), one half-time staff position (Assistant Natural Resources Director), one temporary half-time position (Natural Resources Planner) and two seasonal positions (Conservation Crew). The full-time and part-time staff provide support to the Natural Resources Commission to administer and enforce the state Wetlands Protection Act, Rivers Protection Act, and local policies. Division staff also work 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 support seven subcommittees of the NRC to accomplish the goals of establishing and monitoring conservation restrictions, managing conservation land such as Heywood Meadow, 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 supports the three community gardens in town and manages 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. The Crew installed water bars and wire fencing to prevent erosion and direct access at White Pond, and undertook major invasive species control efforts at many of the conservation areas including the Mattison Field parking area and entrance, and the old sledding hill at Punkatasset. The crew also assisted in hand pulling water chestnut from Fairhaven Bay and Warner's, Hutchins, and Macone Ponds.

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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Public Hearings	23	22	23	23	22
Notices of Intent and ANRADs	43	40	49	52	45
Request for Determination of Applicability	33	24	16	12	16
No Filing Required Determinations	17	15	31	20	26
Amended Orders	6	4	3	9	4
Requests for Extension	12	4	3	10	5
Certificates of Compliance	35	28	28	23	23
Regulatory Appeals	2	5	5	3	3
Wetland Enforcement Actions/Violations	2	10	8	2	10
Emergency Certifications	2	2	2	3	4

In 2009, the NRC reviewed 45 formal filings, down 7 from the previous year. RDAs, which are usually for smaller projects, were up 4 applications, to 16. Administrative approvals were up from 20 last year to 26 this year. The NRC also began working with 10 property owners to resolve new violations, and continued making progress on 4 major on-going violation cases. To resolve significant tree removal violation at the Old Calf Pasture, the NRC and the Town entered into a Settlement Agreement with a Concord resident. The NRC also successfully worked with the resident to develop a 5-year restoration plan at the Old Calf Pasture. Three new permits were appealed to DEP, and one from 2008 was resolved in 2009. Two are still under review by DEP, and the other two decisions were upheld by DEP. Four Emergency Certifications were issued in 2009.

GENERAL GOVERNMENT: Inspections

Item 5D

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 5.2% decrease in operating cost from that of the FY10 budget.
- The Building Inspections Division issued 666 building permits in 2009, which is a 6% decrease in the number of building permits issued this year compared to 2008. The overall value of 2009 construction was just over \$40.6 million.
- The Building Division collected \$486,410 in permit fees in 2009. This is a decrease of \$19,660 over the previous year (or a 4% drop).
- The 350-unit Alexan Concord project is expected to move-forward in FY11 and the Inspections Division's staffing levels may have to be increased.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 324,542	\$ 328,709	\$ 355,133	\$ 336,585
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 324,542	\$ 328,709	\$ 355,133	\$ 336,585

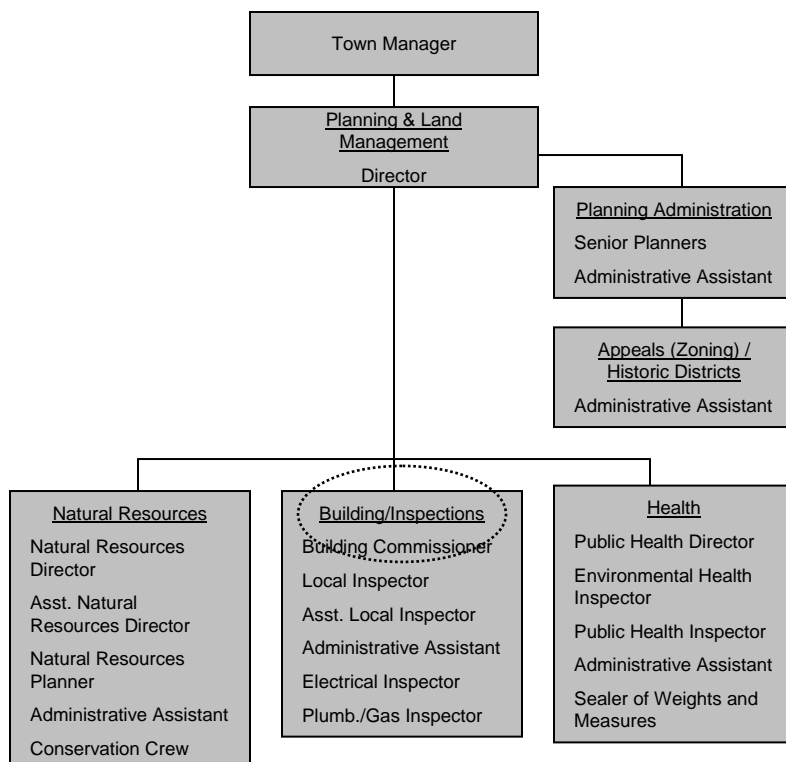
Description:

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 299,963	\$ 315,682	\$ 341,353	\$ 341,353	\$ 322,805
Purchased Services	13,218	1,529	4,349	4,349	4,349
Supplies	3,702	4,250	3,283	3,283	3,283
Other Charges	7,442	7,199	6,148	6,148	6,148
Capital Outlay	216	48	-	-	-
Totals	<u>\$ 324,542</u>	<u>\$ 328,709</u>	<u>\$ 355,133</u>	<u>\$ 355,133</u>	<u>\$ 336,585</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 355,133	100.00%	\$ 336,585	100.00%	-5.22%
Totals	<u>\$ 355,133</u>	100.00%	<u>\$ 336,585</u>	100.00%	-5.22%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Commissioner	1.00	\$ 91,310	1.00	\$ 91,310
	Local Inspector	1.00	68,759	1.00	68,759
	Assistant Local Inspector	1.00	51,438	1.00	51,438
	Administrative Assistant	1.00	52,639	1.00	52,639
	Sub Total	<u>4.00 FTEs</u>	\$ 264,146	<u>4.00 FTEs</u>	\$ 264,146
5115	Plumbing/Gas Inspector	1305 hrs.	\$ 36,118	980 hrs.	\$ 27,127
	Electrical Inspector	1305 hrs.	38,389	980 hrs.	28,832
5157	Car Allowance	N/A	2,700	N/A	2,700
	Total	<u>5.25 FTEs</u>	<u>\$ 341,353</u>	<u>4.94 FTEs</u>	<u>\$ 322,805</u>

Program Implementation

The major expenditure in the FY11 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 two part-time positions (Electrical Inspector and Plumbing & Gas Inspector). Due to budget constraints, this budget has a significant reduction in the allocation of hours for the part-time Electrical and Plumbing/Gas Inspectors.

Although the overall level of building construction was down in calendar year 2009, the demands on the Inspections Division staff remain 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 also strongly committed to pursuing Zoning and Sign Bylaw enforcement. It does, however, take great effort by Division staff to keep-up with the expanding, quickly changing, and increasingly complicated regulations that require enforcement.

Inspections Programs

Program 1 – Inspections Operations:

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

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

Value of Construction						
	2004	2005	2006	2007	2008	2009
Value in Millions	\$ 85.7	\$ 46.6	\$ 94.7	\$ 66.5	\$ 64.4	\$ 40.6

Permit Fee Revenue (by Calendar Year)						
	2004	2005	2006	2007	2008	2009
Revenue	\$ 530,186	\$ 593,835	\$1,056,554	\$ 781,693	\$ 506,070	\$ 486,410

Mission Statement:

The mission of the Concord Health Division is to assess and address the needs of the Concord community, in order to protect and improve 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 1.1% decrease in operating cost from that of the FY10 budget.
- Personnel costs are level funded.
- Non-personnel expenses are reduced by 7.6% (see Program Implementation discussion on page III-37).
- The Division request of \$25,000 to fund a Community Health Assessment is *not* being recommended in this FY11 budget. However, it's hoped that funding for the project will be provided in the future so that the Town can better assist residents with making healthy choices in their lives.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 203,531	\$ 225,771	\$ 228,778	\$ 225,881
Other Funds	\$ 65,521	\$ 61,726	\$ 67,116	\$ 66,793
Total Expenditures	\$ 269,052	\$ 287,498	\$ 295,894	\$ 292,674

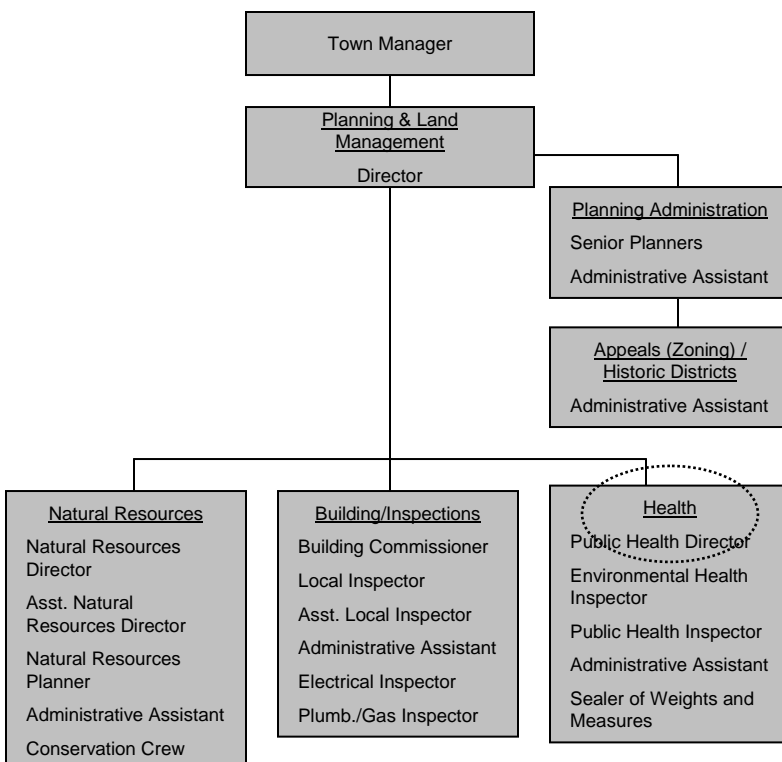
Description:

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

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

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

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



Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 216,532	\$ 246,786	\$ 253,314	\$ 253,314	\$ 253,314
Purchased Services	30,163	32,013	31,340	30,950	30,450
Supplies	9,055	4,276	6,390	6,800	5,550
Other Charges	6,065	3,926	4,850	5,110	3,360
Capital Outlay	7,237	497	-	25,000	-
Totals	\$ 269,052	\$ 287,498	\$ 295,894	\$ 321,174	\$ 292,674

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 228,778	77.32%	\$ 225,881	77.18%	-1.27%
Water Fund	21,770	7.36%	21,511	7.35%	-1.19%
Sewer Fund	25,646	8.67%	25,582	8.74%	-0.25%
Other Towns	19,700	6.66%	19,700	6.73%	0.00%
Totals	\$ 295,894	100.00%	\$ 292,674	100.00%	-1.09%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Public Health Director	1.00	\$ 70,159	1.00	\$ 70,159
	Public Health Inspector	1.00	56,907	1.00	56,907
	Environmental Health Inspector	1.00	66,700	1.00	66,700
	Administrative Assistant	1.00	53,098	1.00	53,098
	Sub Total	<u>4.00 FTEs</u>	\$ 246,864	<u>4.00 FTEs</u>	\$ 246,864
5115	Sealer of Weights and Measures	215 hrs.	\$ 6,450	215 hrs.	\$ 6,450
	Total	<u>4.10 FTEs</u>	<u>\$ 253,314</u>	<u>4.10 FTEs</u>	<u>\$ 253,314</u>

Program Implementation

The FY11 budget recommendation includes a 7.6% decrease in non-personnel line items for the Health Division. This will result in a decreased ability to provide environmental and public health protection services as supplies and resources will be limited by the amount of available funding. 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.

The FY11 budget continues funding, at a more limited scale, for the development of a public health emergency preparedness and response infrastructure. These funding initiatives, centered around training, equipment purchases, and planning programs will allow the Health Division to work more cohesively with the Town's already strong emergency management programs to better protect Concord from public health threats such as pandemic influenza.

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); \$1,000 to support the water quality surveillance efforts of the Organization for the Assabet River; and level funding of \$6,450 for the services of the part-time Sealer of Weights and Measures to continue this important consumer protection program.

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 2009, collecting \$129,019.10 in total fees, representing an increase of 13.3% over 2008 levels:

Health Division Permits and Licenses - 2006 to 2009				
	2006	2007	2008	2009
Food Service/Retail Food	123	123	123	125
Tobacco Sales	20	21	22	22
Permits to Keep Farm Animals	43	48	48	51
Bathing Beaches	4	3	3	3
Swimming Pools	13	13	22*	22
Hazardous Materials Control Permits	43	46	48	48
Recreational Camp Sites	10	14	10	10
Tanning Facilities	2	2	2	2
Disposal Works Installers	77	112	110	109
Septage Haulers	15	18	17	24
Rubbish Haulers	12	11	13	0
Funeral Directors	4	4	4	4
On-Site Sewage Disposal Permits	98	206	124	135
Building Permit Reviews	219	167	149	129
Drinking/Irrigation Well Permits.	19	16	17	7
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 442 hours (or 5.3% of total staff hours) of staff support to the towns of Lincoln and Carlisle in 2009 resulting in \$25,886 in additional revenue for the Town of Concord.

Emerson Hospital Home Care held its annual senior flu clinics at the Harvey Wheeler Community Center and vaccinated approximately 425 Concord residents over 60.

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 3.3% decrease in operating cost from that of the FY10 budget.
- The budget offsets increases in Personnel cost by decreasing expenditures of Purchased Services and Supplies.
- The Building Maintenance Custodian is a full-time staff position that is shared with the Police Department.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 55,590	\$ 62,400	\$ 71,454	\$ 62,488
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 55,590	\$ 62,400	\$ 71,454	\$ 62,488

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. During the past two years, 141 Keyes Road also served 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 is located on the first floor, which receives regular visits by the public.

Utility Performance Information

Utility	Cost				Efficiency	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$1,310	\$12,605	\$17,968	\$14,400	1.281	9.674
Natural Gas	\$7,433	\$6,932	\$8,010	\$6,500	0.704	0.897
Water	\$292	\$247	\$243	\$250	0.025	0.007
Sewer	\$469	\$380	\$534	\$560	0.039	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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 21,677	\$ 22,577	\$ 22,070	\$ 22,102	\$ 22,102
Purchased Services	27,840	32,043	33,541	31,736	31,736
Supplies	5,146	3,657	3,843	3,650	3,650
Other Charges	-	-	-	-	-
Capital Outlay	926	4,124	12,000	10,000	5,000
Totals	\$ 55,590	\$ 62,400	\$ 71,454	\$ 67,488	\$ 62,488

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 71,454	100.00%	\$ 62,488	100.00%	-12.55%
Totals	\$ 71,454	100.00%	\$ 62,488	100.00%	-12.55%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
B-1	Building Improvements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
B-2	Storage Shed	7,000	-	-	-	-	-
B-15	Slate Roof	-	-	-	-	50,000	-
B-17	HVAC	-	-	30,000	-	-	-
	Totals	\$ 12,000	\$ 5,000	\$ 35,000	\$ 10,000	\$ 60,000	\$ 10,000

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	0.50	\$ 22,070	0.50	\$ 22,102
	Total	<u>0.50 FTEs</u>	<u>\$ 22,070</u>	<u>0.50 FTEs</u>	<u>\$ 22,102</u>

Mission Statement:

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

Budget Highlights:

•This budget represents no change in operating cost from that of the FY10 budget.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 1,275	\$ 2,615	\$ 3,100	\$ 3,100
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,275	\$ 2,615	\$ 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 2009, 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, 2008 of budget guidelines for the FY11 budget year commencing July 1, 2010.

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	799	2,164	2,385	2,385	2,385
Supplies	250	-	250	250	250
Other Charges	226	451	465	465	465
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 1,275</u>	<u>\$ 2,615</u>	<u>\$ 3,100</u>	<u>\$ 3,100</u>	<u>\$ 3,100</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 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 11.4% decrease in operating cost from that of the FY10 budget.
- A major portion of the reduction in the FY11 budget is the elimination of funding (\$49,562) for rent of office space at 30 Monument Square used by the Assessing Division. In the Spring of 2010, the Assessing Division moves to the renovated Cemetery Building at the Sleepy Hollow Cemetery.
- An increase in personnel costs is a result of funding the position of Senior Budget and Operations Analyst instead of that of the Budget Analyst. This change occurs because there has been a promotion of a Finance Administration staff member.

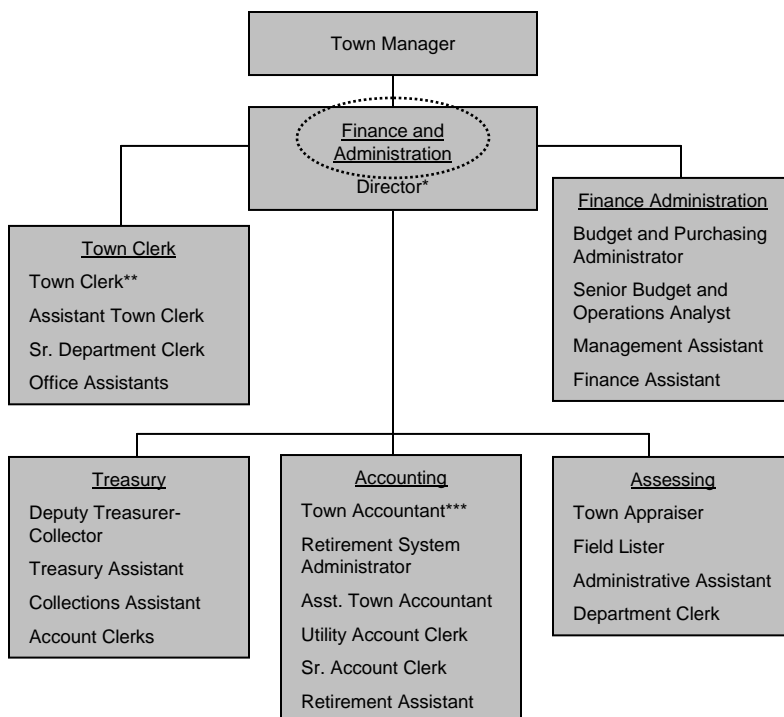
Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 191,323	\$ 261,997	\$ 267,785	\$ 233,611
Other Funds	\$ 130,096	\$ 153,722	\$ 168,634	\$ 153,177
Total Expenditures	\$ 321,419	\$ 415,719	\$ 436,419	\$ 386,788

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 284,325	\$ 306,200	\$ 373,957	\$ 376,408	\$ 376,408
Purchased Services	20,809	50,176	53,512	2,430	2,430
Supplies	889	1,003	1,450	1,450	1,450
Other Charges	6,222	3,340	7,500	6,500	6,500
Capital Outlay	9,175	55,000	-	-	-
Totals	<u>\$ 321,419</u>	<u>\$ 415,719</u>	<u>\$ 436,419</u>	<u>\$ 386,788</u>	<u>\$ 386,788</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 267,785	61.36%	\$ 233,611	60.40%	-12.76%
Light Fund	42,263	9.68%	38,291	9.90%	-9.40%
Water Fund	66,234	15.18%	61,265	15.84%	-7.50%
Sewer Fund	16,561	3.79%	15,319	3.96%	-7.50%
Solid Waste Fund	10,141	2.32%	7,661	1.98%	-24.46%
Swim and Fitness Fund	5,000	1.15%	7,661	1.98%	53.22%
Parking Meter Fund	15,321	3.51%	15,319	3.96%	-0.01%
Town Trust Fund	7,662	1.76%	7,661	1.98%	-0.01%
Retirement System	5,452	1.25%	-	0.00%	-100.00%
Totals	<u>\$ 436,419</u>	100.00%	<u>\$ 386,788</u>	100.00%	-11.37%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Finance Director	1.00	\$ 130,815	1.00	\$ 130,815
	Budget and Purchasing Administrator	1.00	71,476	1.00	71,476
	Management Assistant	1.00	54,914	1.00	53,955
	Senior Budget and Operations Analyst	1.00	52,132	1.00	55,542
	Finance Assistant	1.00	60,720	1.00	60,720
	Sub Total	<u>5.00 FTEs</u>	\$ 370,057	<u>5.00 FTEs</u>	\$ 372,508
5157	Car Allowance	N/A	\$ 3,900	N/A	\$ 3,900
	Total	<u>5.00 FTEs</u>	\$ 373,957	<u>5.00 FTEs</u>	\$ 376,408

Program Implementation	
<ul style="list-style-type: none"> • The proposed FY11 Finance Administration Division budget provides funding for the five full-time staff members: the Finance Director; Budget and Purchasing Administrator; Senior Budget and Operations Analyst; Management Assistant; and Senior Administrative Assistant. The Management Assistant position, which remains vacant as of January 2010, will assist the Finance Director in various tasks pertaining to treasurer / collector functions, payroll processing, and employee benefit administration. • In the FY11 budget, the position of Budget Analyst has been replaced by Senior Budget and Operations Analyst. The Budget Analyst is an entry level position for someone with a graduate degree in public policy or finance; The Senior Budget and Operations Analyst is a more senior position for someone with an appropriate graduate degree and who has at least two years of relevant experience. The Finance Administration Division funds either one or the other position. Due to an internal promotion, the FY11 budget is allocating funds for the Senior Budget and Operations Analyst. • Since April 2008, the Town has rented office space at 30 Monument Square, a building adjacent to the Town House. This space of 1,586 square feet has been used by the Assessing Division for its operations. In the FY10 budget, an amount of \$49,562 was allocated for paying rent on the office space and this amount was placed in the Finance Administration budget. In 2009, the Town began to renovate the Cemetery Building at the Sleepy Hollow Cemetery. Renovations should be complete in the spring of 2010. At that time, the Assessing Division will move from 30 Monument Square to the Cemetery Building. Accordingly, the Finance Division does not carry an amount for rent of 30 Monument Square in the Purchased Services section of FY11 budget. Going forward, the Town House budget will contain a subsection for any costs associated with the Cemetery Building. • Other non-Personnel expenditures are essentially level funded. 	

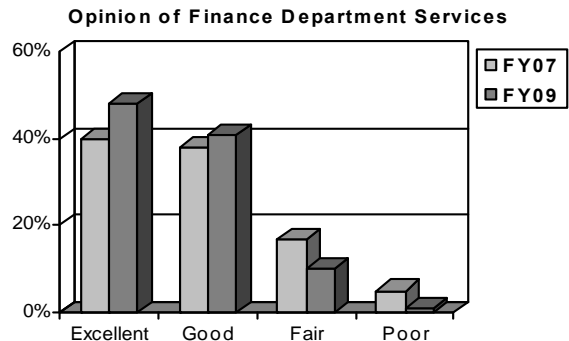
Finance Administration Programs

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?	FY07	FY08	FY09	FY10
Excellent	40%	N/A	48%	N/A
Good	38%	N/A	41%	N/A
Fair	17%	N/A	10%	N/A
Poor	5%	N/A	1%	N/A



*Data Source: September, 2006 and November, 2008 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
Moody’s Credit Rating	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
Number of Payroll Checks Processed	9,916	10,798	11,248	11,520	11,298
Number of W-2 Forms Processed	549	644	655	652	616

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

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

Mission Statement:

The mission of the Treasurer-Collector Division is to maximize the Town's financial resources by efficiently administering the collection of all Town receivables in a fair and courteous manner and by effectively managing the Town's bank accounts, short-term investments, and disbursements.

Budget Highlights:

- This budget represents a 0.4% increase in operating cost from that of the FY10 budget.
- Banking fee increases of 10.6% (\$4,400) over the previous year is a major service increase component of the FY11 budget.
- The expenses with the most significant percentage increase over the previous year are advertising (100% increase) and recording fees (33% increase), both relating to the costs incurred in the tax taking process.

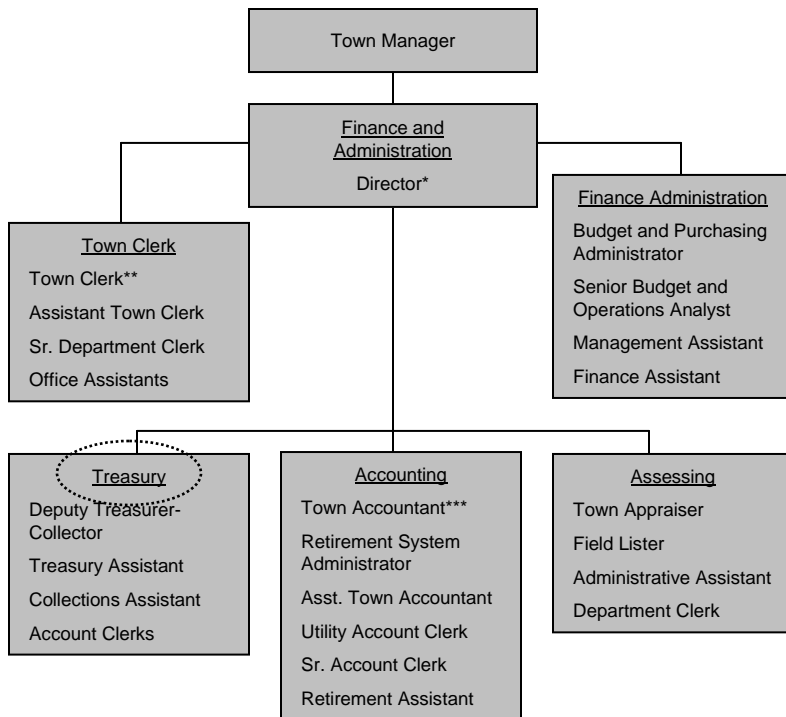
Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 217,819	\$ 228,889	\$ 243,115	\$ 239,952
Other Funds	\$ 166,124	\$ 175,493	\$ 181,461	\$ 186,169
Total Expenditures	\$ 383,943	\$ 404,382	\$ 424,576	\$ 426,121

Description:

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

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



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

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

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

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 238,007	\$ 251,433	\$ 259,740	\$ 259,740	\$ 259,740
Purchased Services	140,108	147,043	157,831	159,526	158,526
Supplies	3,723	3,305	4,300	4,800	4,300
Other Charges	2,105	2,602	2,705	3,555	3,555
Capital Outlay	-	-	-	-	-
Totals	\$ 383,943	\$ 404,382	\$ 424,576	\$ 427,621	\$ 426,121

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 243,115	57.26%	\$ 239,952	56.31%	-1.30%
Light Fund	49,881	11.75%	51,556	12.10%	3.36%
Water Fund	44,845	10.56%	46,021	10.80%	2.62%
Sewer Fund	11,078	2.61%	11,364	2.67%	2.58%
Solid Waste Disp. Fund	25,218	5.94%	25,742	6.04%	2.08%
Swim and Fitness Center	15,761	3.71%	16,088	3.78%	2.07%
Parking Meter Fund	25,218	5.94%	25,742	6.04%	2.08%
Town Trust Fund	3,154	0.74%	3,219	0.76%	2.06%
Retirement System	6,306	1.49%	6,437	1.51%	2.08%
Totals	\$ 424,576	100.00%	\$ 426,121	100.00%	0.36%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Deputy Treasurer-Collector	1.00	\$ 81,264	1.00	\$ 81,264
	Collections Assistant	1.00	46,726	1.00	46,726
	Treasury Assistant	1.00	49,611	1.00	49,611
	Senior Account Clerk	2.00	82,139	2.00	82,139
	Total	<u>5.00 FTEs</u>	<u>\$ 259,740</u>	<u>5.00 FTEs</u>	<u>\$ 259,740</u>

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, \$74,600, 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?	FY07	FY08	FY09	FY10
Very Important	N/A	N/A	30%	N/A
Somewhat Important	N/A	N/A	20%	N/A
Not Very Important	N/A	N/A	20%	N/A
Not At All Important	N/A	N/A	30%	N/A

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

Discussion: No comparable survey question was asked in FY07.

Importance Level	Percentage
Very Important	30%
Somewhat Important	20%
Not Very Important	20%
Not At All Important	30%

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 FY08 billing and collection activities engaged in were:

Collections and Billing Summary			
Activity	Volume of Activity in FY09	Billing Responsibilities	Collection Responsibilities
Parking violations	11,000		X
Subscriptions for curbside refuse and recycling	6,600	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					
	FY05	FY06	FY07	FY08	FY09
General Fund Earnings (in thousands)	\$560	\$1,033	\$1,323	\$1,242	\$791
Annual Yield	2.17%	4.05%	5.18%	4.27%	2.27%

Performance Measure 3: Tax Collection

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

Tax Collection Summary					
	FY05	FY06	FY07	FY08	FY09
% of the fiscal year’s property tax levy remaining unpaid as of June 30 th of that year.	0.71%	0.69%	0.76%	0.67%	0.70%

FY09 was the 14th 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 0.2% decrease in operating cost from that of the FY10 budget.

Expenditure Summary

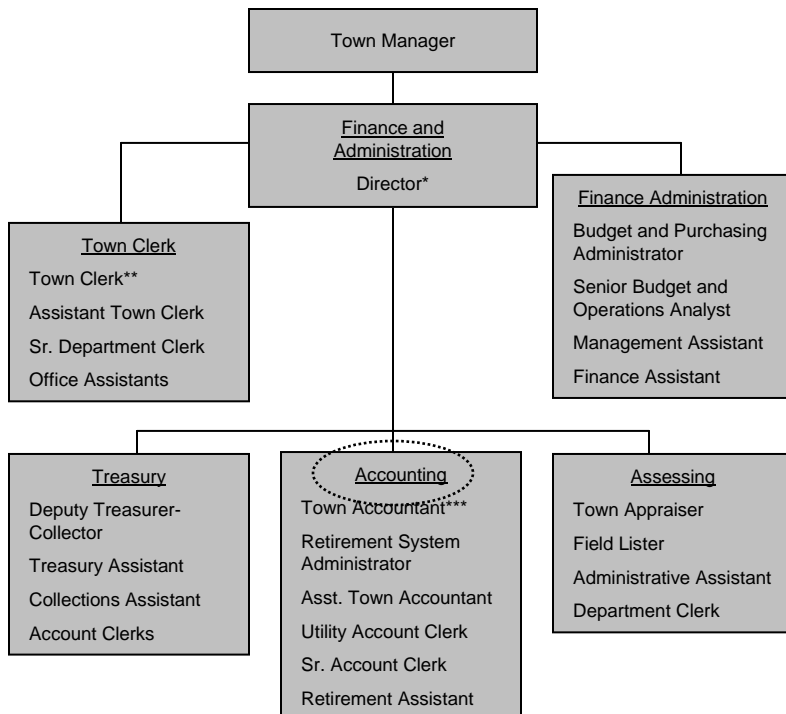
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 117,306	\$ 121,811	\$ 125,940	\$ 125,752
Other Funds	\$ 140,653	\$ 168,610	\$ 208,393	\$ 208,044
Total Expenditures	\$ 257,959	\$ 290,420	\$ 334,333	\$ 333,796

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

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 236,599	\$ 228,299	\$ 275,198	\$ 276,911	\$ 276,911
Purchased Services	2,118	1,382	4,750	4,500	2,500
Supplies	1,512	658	2,285	2,285	2,285
Other Charges	1,527	1,082	2,100	2,100	2,100
Capital Outlay	5,000	12,000	-	-	-
Audit	46,000	47,000	50,000	50,000	50,000
Totals	\$ 292,756	\$ 290,420	\$ 334,333	\$ 335,796	\$ 333,796

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 125,940	37.67%	\$ 125,752	37.67%	-0.15%
Light Fund	47,427	14.19%	46,988	14.08%	-0.93%
Water Fund	49,770	14.89%	49,349	14.78%	-0.85%
Swim and Fitness Fund	16,858	5.04%	16,752	5.02%	N/A
Sewer Fund	3,791	1.13%	3,779	1.13%	-0.32%
Solid Waste Disp. Fund	9,058	2.71%	8,945	2.68%	-1.25%
Retirement System	81,489	24.37%	82,231	24.64%	0.91%
Totals	\$ 334,333	100.00%	\$ 333,796	100.00%	-0.16%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Accountant	1.00	\$ 75,690	1.00	\$ 75,690
	Retirement System Administrator	1.00	53,955	1.00	53,955
	Assistant Town Accountant	0.50	32,400	0.50	33,371
	Utility Account Clerk	1.00	42,324	1.00	42,324
	Senior Account Clerk	1.00	46,295	1.00	46,295
	Retirement Assistant	0.50	24,534	0.50	25,276
	Total	<u>5.00 FTEs</u>	<u>\$ 275,198</u>	<u>5.00 FTEs</u>	<u>\$ 276,911</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. •Due to staff turnover, the Town and the Retirement Board agreed to have the Retirement System Administrator serve the Retirement Board on a full-time basis in FY09, while temporarily leaving the Retirement Assistant position vacant. •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 9,421 checks in FY09.

Performance Measure 2: Warrant Production

The Accounting Division produced 55 Warrants on schedule in FY09.

Performance Measure 3: Report Production

The Accounting Division produced and submitted a Recap Sheet, Schedule A, and Free Cash Certification on schedule in FY09.

Performance Measure 4: Utility Billing

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

Water and Sewer Bills –	32,842
Electric Bills -	48,073

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 6.9% decrease in operating cost from that of the FY10 budget.
- The largest item 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).
- Due to budget constraints, the amount proposed for professional services has been reduced by \$28,736 (from \$107,736 in FY10 to \$79,000 in FY11).

Expenditure Summary

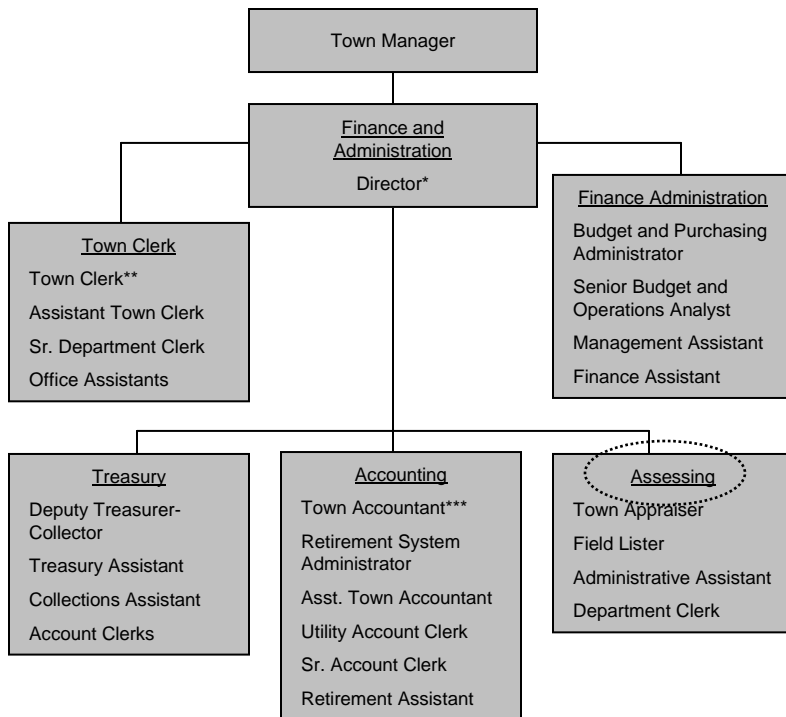
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 262,037	\$ 371,512	\$ 381,937	\$ 355,655
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 262,037	\$ 371,512	\$ 381,937	\$ 355,655

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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**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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 198,220	\$ 210,120	\$ 223,068	\$ 232,125	\$ 232,125
Purchased Services	43,719	152,243	146,119	147,935	111,935
Supplies	3,409	2,543	3,050	2,850	2,825
Other Charges	6,255	6,281	9,700	9,770	8,770
Capital Outlay	10,434	326	-	-	-
Totals	<u>\$ 262,037</u>	<u>\$ 371,512</u>	<u>\$ 381,937</u>	<u>\$ 392,680</u>	<u>\$ 355,655</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 381,937	100.00%	\$ 355,655	100.00%	-6.88%
Totals	<u>\$ 381,937</u>	100.00%	<u>\$ 355,655</u>	100.00%	-6.88%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FINANCE & ADMINISTRATION: Assessors

Item 8D

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Appraiser	1.00	\$ 80,763	1.00	\$ 80,820
	Field Lister	1.00	50,624	1.00	50,624
	Administrative Assistant	1.00	50,034	1.00	50,034
	Department Clerk	1.00	39,547	1.00	39,547
	Sub Total	<u>4.00 FTEs</u>	\$ 220,968	<u>4.00 FTEs</u>	\$ 221,025
5120	Limited Status	0 hrs.	\$ -	300 hrs.	\$ 9,000
5157	Car Allowance	N/A	2,100	N/A	2,100
	Total	<u>4.00 FTEs</u>	\$ 223,068	<u>4.14 FTEs</u>	\$ 232,125

Program Implementation

- The Assessors Division is staffed by a Town Assessor, a Field Lister, a Sr. 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. Additional inspections may be scheduled for completion in FY10 if the budget can accommodate the expense.
- FY09 and FY10 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 constructed a new land pricing structure for FY10, taking the zoning factor out of the formula and valuing all parcels up to 80,000 square feet on the land curve. Further study of the land valuation methodology will continue through the FY11 revaluation.
- Purchased Services include field inspections, data collection, appraisals and consulting services (\$99,000), computer maintenance (\$8,500), equipment maintenance (\$300), telephone (\$1,700), postage (\$1,000), printing and book binding (\$800), and advertising (\$500).
- The Supplies expense category includes \$2,700 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.
- Appraisal and other professional services have been decreased by \$28,736 from FY10 to FY11 due to budget constraints. These reductions will result in less resources for the revaluation process.

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	FY05	FY06	FY07	FY08	FY09
Total # Visits	560	920	1,488	1,366	3,816
Full Measure and List	27	180	670	678	2,380
	FY05 also included field review of 5,736 parcels for the reval		FY07 included the condominium full measure and list	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		
FY04	6,508	106	1.6	69	7	4**	16,386,122	172,529
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	7**	9,524,167	100,575
FY08*	6,483	174	2.7	95	31	7**	16,859,936	180,739
FY09	6,566	138	2.1	65	17	16***	8,917,355	106,117

* Revaluation year.

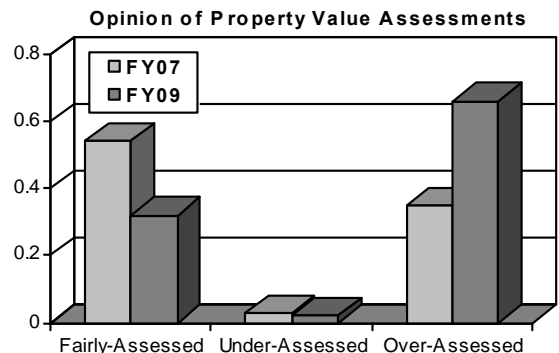
** FY03 – FY07 ATB cases represent communication company cases being appealed state-wide.

*** FY08 includes 7 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?	FY07	FY08	FY09	FY10
Fairly-Assessed	54%	N/A	32%	N/A
Under-Assessed	3%	N/A	2%	N/A
Over-Assessed	35%	N/A	66%	N/A

*Data Source: September, 2006 and November, 2008 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% decrease in operating cost from that of the FY10 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

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 183,742	\$ 189,766	\$ 202,016	\$ 196,497
Other Funds	\$ -	\$ -	\$ -	\$ 3,000
Total Expenditures	\$ 183,742	\$ 189,766	\$ 202,016	\$ 199,497

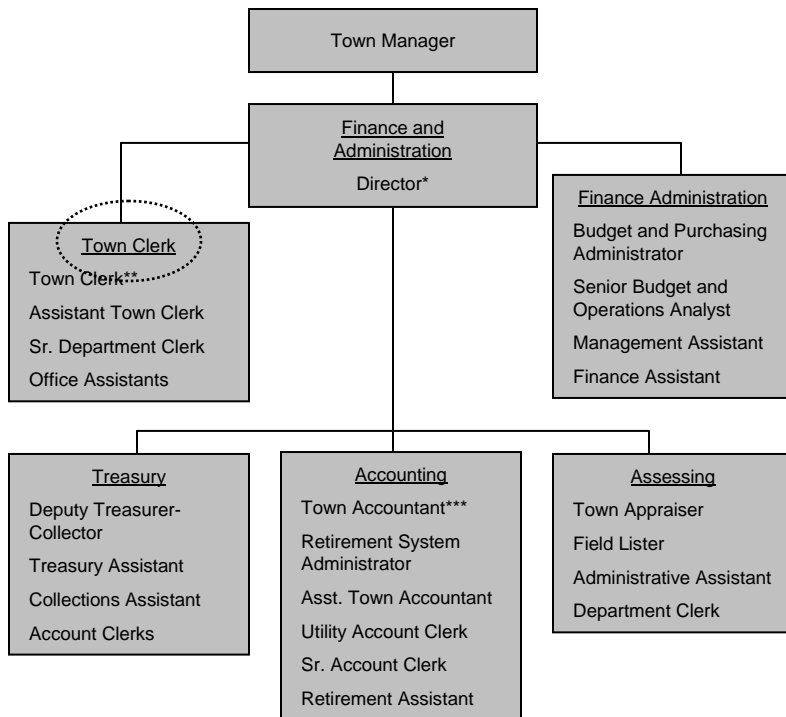
Description:

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

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

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

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



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

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

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

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 176,921	\$ 171,697	\$ 194,669	\$ 194,057	\$ 192,249
Purchased Services	2,906	2,677	1,515	1,500	1,500
Supplies	1,838	2,829	2,848	2,775	2,775
Other Charges	1,486	2,481	2,984	2,973	2,973
Capital Outlay	590	10,083	-	8,000	-
Totals	\$ 183,742	\$ 189,766	\$ 202,016	\$ 209,305	\$ 199,497

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 202,016	100.00%	\$ 196,497	98.50%	-2.73%
Cemetery Fund	-	0.00%	3,000	1.50%	N/A
Totals	\$ 202,016	100.00%	\$ 199,497	100.00%	-1.25%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Clerk	1.00	\$ 85,888	1.00	\$ 85,991
	Assistant Town Clerk	1.00	50,342	1.00	50,342
	Senior Department Clerk	1.00	40,201	1.00	40,612
	Sub Total	<u>3.00 FTEs</u>	\$ 176,431	<u>3.00 FTEs</u>	\$ 176,945
5157	Office Assistant	783 hrs.	\$ 12,129	624 hrs.	\$ 9,859
5120	Professional Project Specialist	120 hrs.	2,491	180 hrs.	3,812
5130	Overtime (special elections)	100 hrs.	3,618	48 hrs.	1,633
	Total	<u>3.43 FTEs</u>	<u>\$ 194,669</u>	<u>3.39 FTEs</u>	<u>\$ 192,249</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, a part-time Office Assistant (12 hours per week), and a Professional Project Specialist (15 hours per months). •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	2006	2007	2008	2009
Births Registered (Concord residents)	1,277 (123)	1,178 (87)	1,199 (101)	1,195 (122)
Deaths Registered (Concord residents)	423 (161)	349 (133)	402 (149)	370 (134)
Marriages Registered (Concord residents)	74 (24)	87 (21)	58 (22)	76 (25)
Marriage Intentions Filed	80	88	59	82
Certified Copies of Vital Records Issued	7,156	6,945	6,643	6,188
Fishing & Hunting Licenses Issued	458	411	421	383
Dog Licenses Issued	1,783	1,781	1,861	1,881
Burial Permits Issued	406	333	378	354
Business Certificates Recorded	118	135	123	147
Cemetery Deeds Prepared & Recorded	119	71	35	40
Public Meetings Posted	962	1,024	922	925
Raffle Permits Issued	15	10	16	17
Passport Applications Processed	345	362	179	185
Affidavits & Corrections Prepared & Recorded	22	35	49	63
Net Receipts to General Fund	\$124,351	\$126,142	\$111,445	\$117,007

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 1.3% increase in operating cost over that of the FY10 budget.
- The Technology Fund is increasing by \$8,000, \$120,000 to \$128,000.
- This fund ensures the continuous updating of desktop technology and of the Town's internal network. It also covers costs associated with the Town website and system-wide hardware and software upgrades.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 304,915	\$ 307,912	\$ 349,089	\$ 357,089
Other Funds	\$ 29,739	\$ 22,937	\$ 33,163	\$ 32,157
Total Expenditures	\$ 334,654	\$ 330,848	\$ 382,252	\$ 389,246

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 operational costs of the electronic time reporting system. This system is presently being installed, and will automate time and attendance reporting. The data will feed directly into the payroll system, expediting certain tasks for both the Personnel and Finance Departments.

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 (\$128,000) in accordance with the capital outlay component of the FY2011 - 2015 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 FY11

Expense Category	Cost	Detail
Financial Systems Operations	\$75,950	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	\$172,296	Includes staffing costs, internet access, consulting, and training.
Technology Fund	\$128,000	Includes the costs associated with hardware and software upgrades and replacements.

FINANCE & ADMINISTRATION: Information Systems

Item 9

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 115,586	\$ 93,343	\$ 132,652	\$ 128,617	\$ 128,617
Purchased Services	98,865	95,462	117,000	120,029	120,029
Supplies	9,286	9,066	10,500	10,500	10,500
Other Charges	175	-	2,100	2,100	2,100
Capital Outlay	110,742	132,978	120,000	175,000	128,000
Totals	\$ 334,654	\$ 330,848	\$ 382,252	\$ 436,246	\$ 389,246

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 349,089	91.32%	\$ 357,089	91.74%	2.29%
Light Fund	26,530	6.94%	25,724	6.61%	-3.04%
Water Fund	5,306	1.39%	5,146	1.32%	-3.02%
Sewer Fund	1,327	0.35%	1,287	0.33%	-3.01%
Totals	\$ 382,252	100.00%	\$ 389,246	100.00%	1.83%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
C-1	Town-Wide Technology Fund	120,000	128,000	145,000	160,000	175,000	190,000
	Totals	\$ 120,000	\$ 128,000	\$ 145,000	\$ 160,000	\$ 175,000	\$ 190,000

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Technology Director	1.00	\$ 79,288	1.00	\$ 79,288
	Information Systems Assistant	1.00	53,364	1.00	49,329
	Total	2.00 FTEs	\$ 132,652	2.00 FTEs	\$ 128,617

Mission Statement:

The purpose of this funding is to provide for the costs of operating and maintaining the historic Town House 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 16.1% increase in operating cost over that of the FY10 budget because all facility operating and maintenance costs of the newly renovated Assessors' Office at 24 Court Lane are included herein.
- Energy costs for the Town House and new Assessors Office are expected to be reasonable due to ongoing and new energy conservation initiatives undertaken at both locations.
- With the successful completion 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 – \$35K.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 96,383	\$ 91,988	\$ 94,591	\$ 102,406
Other Funds	\$ 15,298	\$ 14,804	\$ 14,934	\$ 23,108
Total Expenditures	\$ 111,681	\$ 106,792	\$ 109,525	\$ 125,514

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	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$15,571	\$14,022	\$18,564	\$18,149	0.945	6.332
Natural Gas	\$11,873	\$10,925	\$13,250	\$9,441	0.736	0.406
Water	\$727	\$852	\$756	\$807	0.057	0.016
Sewer	\$1,556	\$1,856	\$1,662	\$1,813	0.125	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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 44,908	\$ 41,316	\$ 44,256	\$ 47,763	\$ 47,763
Purchased Services	41,057	38,799	44,216	41,351	40,851
Supplies	13,235	12,467	11,053	13,100	12,100
Cemetery Building	-	-	-	14,800	14,800
Capital Outlay	12,482	14,210	10,000	15,000	10,000
Totals	\$ 111,681	\$ 106,792	\$ 109,525	\$ 132,014	\$ 125,514

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 94,591	86.36%	\$ 102,406	81.59%	8.26%
Light Fund	4,977	4.54%	5,777	4.60%	16.07%
Water Fund	5,973	5.45%	6,932	5.52%	16.06%
Sewer Fund	2,987	2.73%	3,466	2.76%	16.04%
Solid Waste Disposal Fund	997	0.91%	1,156	0.92%	15.95%
Retirement	-	0.00%	5,777	4.60%	N/A
Totals	\$ 109,525	100.00%	\$ 125,514	100.00%	14.60%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
A-4	Building Improvements	10,000	10,000	10,000	15,000	15,000	15,000
	Totals	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000

Personnel Services Summary					
Code	Position Title	FY10 Budgeted		FY11 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 39,693	1.00	\$ 39,693
	Sub Total	<u>1.00 FTEs</u>	39,693	<u>1.00 FTEs</u>	39,693
	Overtime	160 hrs.	4,563	283 hrs.	8,070
	Total	<u>1.00 FTEs</u>	\$ 44,256	<u>1.00 FTEs</u>	\$ 47,763

Mission Statement:

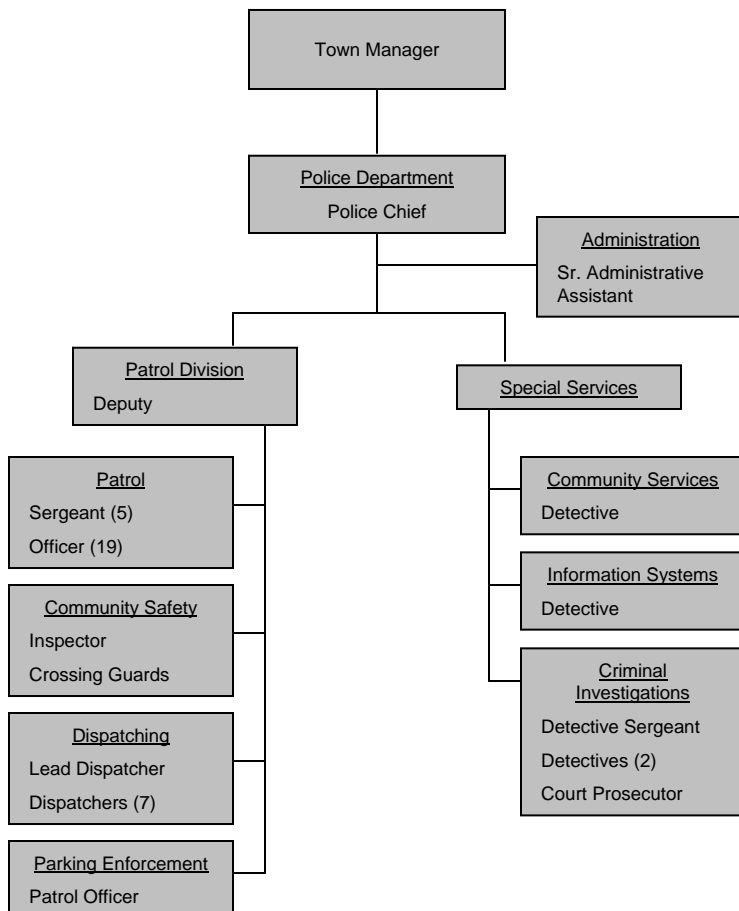
The mission of the Concord Police Department is to affirmatively promote, preserve, and deliver the highest level of public safety services to all members of our community. This is accomplished through ethical decision making based upon integrity, morality and respect for the dignity and diversity of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

Budget Highlights:

- This budget represents a 2.6% decrease in operating cost from that of the FY10 budget.
- The FY11 budget reflects the elimination of a Deputy Police Chief position, one that is vacant due to a retirement.
- The FY11 capital expenditures total \$161,500 and include the replacement of four (4) police vehicles (\$114,000) and their onboard computers (\$7,500), upgrade and maintenance of public safety equipment (\$15,000), and the replacement/upgrade of the electronic fingerprint system (\$25,000).

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 3,330,394	\$ 3,644,407	\$ 3,741,748	\$ 3,702,146
Other Funds	\$ 67,623	\$ 70,757	\$ 73,760	\$ 74,545
Total Expenditures	\$ 3,398,017	\$ 3,715,164	\$ 3,815,508	\$ 3,776,691



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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 3,166,202	\$ 3,402,163	\$ 3,581,064	\$ 3,583,399	\$ 3,484,747
Purchased Services	36,320	37,295	30,639	34,989	34,989
Supplies	94,655	90,447	90,465	85,900	85,900
Other Charges	15,232	15,411	9,340	9,555	9,555
Capital Outlay	85,608	169,848	104,000	175,500	161,500
Totals	<u>\$ 3,398,017</u>	<u>\$ 3,715,164</u>	<u>\$ 3,815,508</u>	<u>\$ 3,889,343</u>	<u>\$ 3,776,691</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,741,748	98.07%	\$ 3,702,146	98.03%	-1.06%
Parking Meter Fund	73,760	1.93%	74,545	1.97%	1.06%
Totals	<u>\$ 3,815,508</u>	100.00%	<u>\$ 3,776,691</u>	100.00%	-1.02%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
D-1	Police Vehicles	87,000	114,000	87,000	104,000	81,000	125,000
D-2	P.S. Equipment	10,000	15,000	15,000	15,000	15,000	15,000
D-3	Cruiser Laptops	-	-	-	30,000	-	-
D-6	Handguns	7,000	-	-	-	-	-
D-7	Vests	-	-	31,500	-	-	-
D-8	Live Scan	-	25,000	-	-	-	-
D-11	AED Replacement	-	-	9,000	-	-	-
D-12	Computers	-	7,500	-	-	-	-
D-5	Radio Rebanding	-	-	3,000	-	-	-
	Totals	<u>\$ 104,000</u>	<u>\$ 161,500</u>	<u>\$ 145,500</u>	<u>\$ 149,000</u>	<u>\$ 96,000</u>	<u>\$ 140,000</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Police Chief	1.00	\$ 152,376	1.00	\$ 152,376
	Deputy Police Chief	2.00	231,198	1.00	121,830
	Sergeant	6.00	509,434	6.00	514,792
	Inspection/Detective	7.00	534,423	7.00	540,907
	Patrol Officer	19.00	1,219,030	19.00	1,219,880
	Uniformed Sub Total	35.00 FTEs	\$ 2,646,461	34.00 FTEs	\$ 2,549,785
	Senior Administrative Assistant	1.00	56,711	1.00	56,711
	Lead Dispatch	1.00	56,423	1.00	56,423
	P.S. Dispatch	7.00	348,530	7.00	348,584
5114	Crossing Guards	1.30	54,480	1.30	54,480
	Regular Compensation Sub Total	10.30 FTEs	\$ 516,144	10.30 FTEs	\$ 516,198
5130	Overtime - Uniformed	5023 hrs.	255,175	5023 hrs.	255,398
	Overtime - Dispatchers	1155 hrs.	42,001	1155 hrs.	42,007
	Traffic/Alcohol/Tobacco Compliance	482 hrs.	24,415	482 hrs.	24,415
	Overtime Sub Total	0.00 FTEs	\$ 321,591	0.00 FTEs	\$ 321,820
5143	Holiday Pay - Uniformed	768 hrs.	26,011	768 hrs.	26,033
	Holiday Pay - Dispatchers	384 hrs.	9,257	384 hrs.	9,311
5194	Uniform Allowance	N/A	24,500	N/A	24,500
5197	Cleaning Allowance	N/A	37,100	N/A	37,100
	Total	45.30 FTEs	\$ 3,581,064	44.30 FTEs	\$ 3,484,747

Program Implementation

The FY11 Police Department recommended budget provides funding for the current staffing level of 34 uniformed officers, which is a decrease from FY10 of one uniformed officer position. The proposed staffing configuration calls for the elimination of a Deputy Police Chief position, one that is to be vacant due to a retirement before the beginning of 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 \$161,500 for the Department, which includes replacement of four (4) police vehicles (\$114,000) and their onboard computers (\$7,500), electronic fingerprint system (\$25,000), and public safety equipment (\$15,000).

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

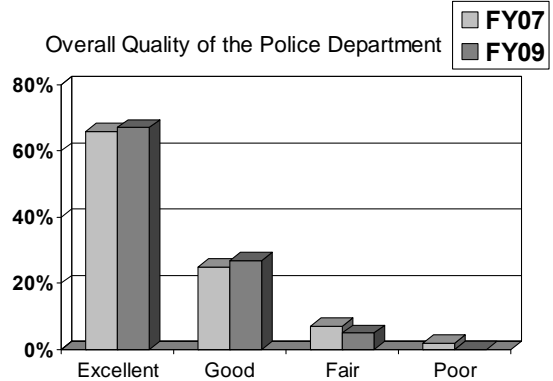
Public Safety Programs

Program 1 – Police Department Operations:

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

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?	FY07	FY08	FY09	FY10
Excellent	66%	N/A	67%	N/A
Good	25%	N/A	27%	N/A
Fair	7%	N/A	5%	N/A
Poor	2%	N/A	0%	N/A



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

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

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

Mission Statement:

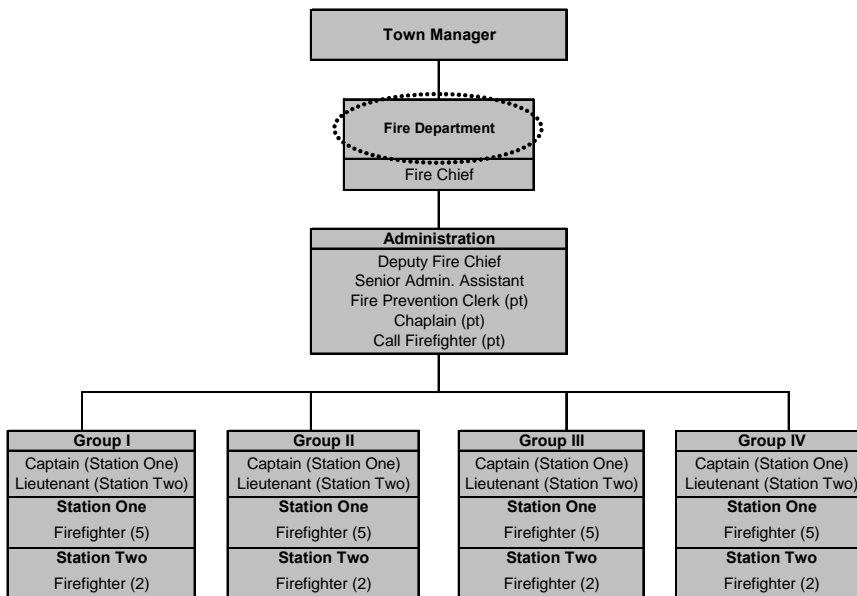
The mission of the Fire Department is to provide rapid and effective fire, rescue, and emergency medical services to the community and strive to make Concord a safer place for all to live, work, and visit.

Budget Highlights:

- This budget represents a 1.5% decrease in operating cost from that of the FY10 budget.
- Overtime hours are expected to fall by 1728 hours (-14%) from their budgeted FY10 level. This will impact emergency coverage, training, inspections and possibly shift coverage.
- The cost of purchased services in FY11 is level funded.
- The cost of supplies in FY11 is budgeted to decrease by 10.1%.
- Capital outlay, totaling \$45,000, will support the replacement of a department support vehicle,(\$25,000), and the replacement of miscellaneous firefighting equipment (\$20,000).

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 3,003,952	\$ 3,257,520	\$ 3,323,137	\$ 3,322,820
Other Funds	\$ 159,795	\$ 126,293	\$ 75,366	\$ 37,405
Total Expenditures	\$ 3,163,747	\$ 3,383,813	\$ 3,398,503	\$ 3,360,225



Description:

The Fire Department provides fire suppression, rescue, medical, and emergency services to the public, and is committed to the following: maintaining a high standard in fire suppression and emergency medical services; conducting public education programs on fire safety; and, promoting superior public relations by delivering services promptly, effectively, and courteously.

Department officers and firefighters are organized into 4 groups that are scheduled to provide round-the-clock coverage. 6 members (1 officer and 5 firefighters) are assigned to the Headquarters Station on Walden Street, and 3 members (1 officer and 2 firefighters) are assigned to Station 2 on Main Street, West Concord.

PUBLIC SAFETY: Fire Department

Item 12

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 2,927,505	\$ 3,067,452	\$ 3,159,120	\$ 3,429,258	\$ 3,118,827
Purchased Services	80,613	84,763	93,300	93,300	93,300
Supplies	95,993	66,801	98,043	98,043	88,058
Other Charges	8,291	7,804	15,040	15,040	15,040
Capital Outlay	51,345	156,993	33,000	45,000	45,000
Totals	\$ 3,163,747	\$ 3,383,813	\$ 3,398,503	\$ 3,680,641	\$ 3,360,225

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,323,137	97.78%	\$ 3,322,820	98.89%	-0.01%
State Reimb. - HazMat	\$ 2,750	0.08%	\$ 3,000	0.09%	9.09%
Fed. Reimb. - SAFER	\$ 72,616	2.14%	34,405	1.02%	-52.62%
Totals	\$ 3,398,503	100.00%	\$ 3,360,225	100.00%	-1.13%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
F-1	Misc. Equip.	18,000	20,000	20,000	20,000	20,000	20,000
F-3	Car 2 (2007)	-	-	-	-	13,000	-
F-4	Car 3 ('97 Pickup)	-	25,000	-	-	-	-
F-5	Car 5 ('02 Pickup)	-	-	-	42,000	-	-
F-6	Car 53 (1997)	15,000	-	-	-	-	-
F-8	Gear Wash/Dryer	-	-	8,000	-	-	-
F-9	Upgrade AEDs	-	-	8,000	-	-	-
F-11	Wtr. Rescue Craft	-	-	-	-	-	32,500
F-12	Pumper Repairs	-	-	40,000	-	-	-
F-13	Radio Rebanding	-	-	5,000	-	-	-
	Totals	\$ 33,000	\$ 45,000	\$ 81,000	\$ 62,000	\$ 33,000	\$ 52,500

PUBLIC SAFETY: Fire Department

Item 12

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Fire Chief	1.00	\$ 104,048	1.00	\$ 105,600
	Deputy Chief	1.00	86,859	1.00	86,926
	Captain	4.00	310,316	4.00	313,536
	Lieutenant	4.00	280,960	4.00	280,960
	Firefighter	28.00	1,655,032	28.00	1,663,973
	Uniformed Sub Total	<u>38.00 FTEs</u>	\$ 2,437,215	<u>38.00 FTEs</u>	\$ 2,450,995
	Senior Administrative Assistant	1.00	56,788	1.00	56,857
	Regular Compensation Sub Total	<u>1.00 FTEs</u>	\$ 56,788	<u>1.00 FTEs</u>	\$ 56,857
5120	Department Clerk	1024 hrs.	11,484	930 hrs.	10,435
	Call Firefighters	82 hrs.	1,025	82 hrs.	1,025
5143	Holiday Pay	4320 hrs.	129,099	4320 hrs.	129,798
	Sub Total	<u>0.53 FTEs</u>	\$ 141,608	<u>0.48 FTEs</u>	\$ 141,258
5130	Replacement Overtime	9825 hrs.	427,723	8947 hrs.	403,228
	Overtime - Box Alarm	736 hrs.	31,727	736 hrs.	33,171
	Callbacks & Additional O/T	1443 hrs.	57,716	693 hrs.	31,233
	Training OT	0 hrs.	-	10 hrs.	451
	Overtime for Fire Inspection	110 hrs.	4,710	0 hrs.	-
	Uniformed Overtime Sub Total	<u>0.00 FTEs</u>	521,876	<u>0.00 FTEs</u>	468,083
	Non-Union Overtime	40 hrs.	1,633	40 hrs.	1,634
	Total	<u>39.53 FTEs</u>	\$ 3,159,120	<u>39.48 FTEs</u>	\$ 3,118,827

Program Implementation

In the proposed operating budget, 93% is for salary and related personnel expenses. The remaining 7% of the budget funds purchased services (level funded) and supplies (9% decrease over FY10).

The Capital Improvement Plan funds \$20,000 for fire equipment replacement and \$25,000 for funding the replacement of a 1997 support vehicle.

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; dads and 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 seven support vehicles.

Public Safety Programs

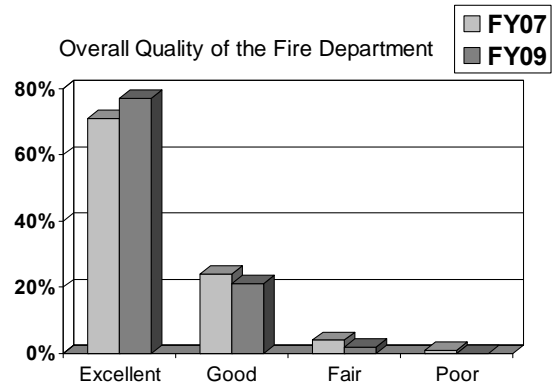
Program 1 – Fire Department Operations:

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

FY09 Background: In FY09, the Department responded to 3,011 emergency calls. Fire and related responses comprised 48% of the total (1,448 in all, including 16 structure fires and 5 vehicle fires). Emergency medical responses were 52% (1,563) of the responses.

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?	FY07	FY08	FY09	FY10
Excellent	71%	N/A	77%	N/A
Good	24%	N/A	21%	N/A
Fair	4%	N/A	2%	N/A
Poor	1%	N/A	0%	N/A



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

Discussion: The vast majority of respondents from the latest survey had a positive view of the quality of the Concord Fire Department, with nearly 80% describing the quality as “Excellent.”

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

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 four 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 FY09, department records indicate this was achieved nearly 64% of the time. This reflects a slight 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.

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 before permanent and irreversible brain damage occurs. In FY09, department records indicate this was achieved approximately 99% of the time. Future analysis of this result will examine the impact of increased call volume against and the availability of the crew from the fire station nearest the incident location.

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 6.3% decrease in operating cost from that of the FY10 budget.
- The heating system at this Fire Station has recently been replaced with a new highly efficient system.
- This budget request plans for a 6.9% reduction in purchased services due to the anticipated fuel savings resulting from the new heating system.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 45,435	\$ 40,675	\$ 47,594	\$ 40,443
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 45,435	\$ 40,675	\$ 47,594	\$ 40,443

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 has been 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	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$5,863	\$4,948	\$8,016	\$8,385	0.951	6.421
Natural Gas	\$13,010	\$12,837	\$14,150	\$11,528	2.467	1.892
Water	\$727	\$600	\$760	\$780	0.115	0.032
Sewer	\$1,554	\$1,304	\$1,670	\$1,752	0.251	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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	30,953	23,925	31,244	29,093	29,093
Supplies	3,480	3,468	2,850	2,850	2,850
Other Charges	-	-	-	-	-
Capital Outlay	11,002	13,281	13,500	48,500	8,500
Totals	\$ 45,435	\$ 40,675	\$ 47,594	\$ 80,443	\$ 40,443

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 47,594	100.00%	\$ 40,443	100.00%	-15.03%
Totals	\$ 47,594	100.00%	\$ 40,443	100.00%	-15.03%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
H-1	Building Improvements	8,500	8,500	8,500	8,500	8,500	10,000
H-6	Exterior Preservation	5,000	-	-	-	-	-
	Totals	\$ 13,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 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 FY10 budget.
- This budget includes \$10,000 in capital expenditures for various building improvements and renovations.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 250,358	\$ 253,656	\$ 215,545	\$ 200,072
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 250,358	\$ 253,656	\$ 215,545	\$ 200,072

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, as well as citizens, 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	
	FY08	FY09	FY10	FY11	FY09 Actual	
	Actual	Actual	Budgeted	Proposed	\$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$36,368	\$37,907	\$37,800	\$39,060	2.627	20.337
Natural Gas	\$24,389	\$24,509	\$26,700	\$21,750	1.698	1.020
Water	\$1,368	\$1,347	\$1,520	\$1,560	0.093	0.024
Sewer	\$2,763	\$2,766	\$3,340	\$3,504	0.192	0.024

The Police / Fire Station has square footage of 14,431 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 21,430	\$ 24,305	\$ 23,092	\$ 23,119	\$ 23,119
Purchased Services	153,969	157,727	160,853	160,853	160,853
Supplies	10,573	12,329	6,100	6,100	6,100
Other Charges	4,400	699	-	-	-
Capital Outlay	59,985	58,595	25,500	10,000	10,000
Totals	<u>\$ 250,358</u>	<u>\$ 253,656</u>	<u>\$ 215,545</u>	<u>\$ 200,072</u>	<u>\$ 200,072</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 215,545	100.00%	\$ 200,072	100.00%	-7.18%
Totals	<u>\$ 215,545</u>	100.00%	<u>\$ 200,072</u>	100.00%	-7.18%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
E-1	Building Improv.	10,000	10,000	10,000	10,000	10,000	10,000
E-2	Furnishings	10,000	-	-	-	-	-
E-7	Radio Renovation	-	-	-	30,000	-	-
E-8	Remote Radios	-	-	-	3,000	-	-
E-9	Cell Block Monitor	5,500	-	-	-	-	-
E-10	Exhaust System	-	-	-	40,000	-	-
	Totals	<u>\$ 25,500</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 83,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	0.50	\$ 22,070	0.50	\$ 22,102
5130	Overtime	32 hrs.	\$ 1,022	32 hrs.	\$ 1,017
	Total	<u>0.50 FTEs</u>	<u>\$ 23,092</u>	<u>0.50 FTEs</u>	<u>\$ 23,119</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 FY10 budget.
- This level funded budget will provide for continued Emergency planning and response capability nearly consistent with FY10.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 29,971	\$ 15,494	\$ 12,810	\$ 12,810
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 29,971	\$ 15,494	\$ 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 in the Training Room 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	11,411	3,324	6,360	6,360	6,360
Supplies	2,160	704	5,750	5,750	5,750
Other Charges	-	-	700	700	700
Capital Outlay	16,400	11,466	-	-	-
Totals	<u>\$ 29,971</u>	<u>\$ 15,494</u>	<u>\$ 12,810</u>	<u>\$ 12,810</u>	<u>\$ 12,810</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 12,810	100.00%	\$ 12,810	100.00%	0.00%
Totals	<u>\$ 12,810</u>	100.00%	<u>\$ 12,810</u>	100.00%	0.00%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Mission Statement:

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

Budget Highlights:

- This budget represents no change in operating cost from that of the FY10 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

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 17,607	\$ 17,607	\$ 18,151	\$ 18,151
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 17,607	\$ 17,607	\$ 18,151	\$ 18,151

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 Chief of Police.

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 by pager.

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	17,607	17,607	18,151	18,151	18,151
Totals	<u>\$ 17,607</u>	<u>\$ 17,607</u>	<u>\$ 18,151</u>	<u>\$ 18,151</u>	<u>\$ 18,151</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 18,151	100.00%	\$ 18,151	100.00%	0.00%
Totals	<u>\$ 18,151</u>	100.00%	<u>\$ 18,151</u>	100.00%	0.00%

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:

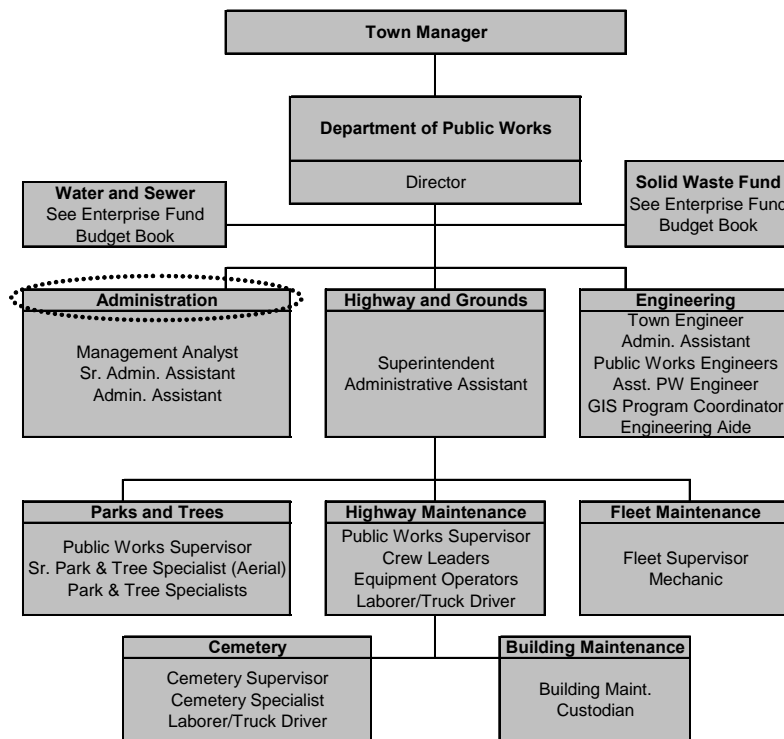
The mission of Public Works Administration is to lead and support Concord Public Works programs and divisions.

Budget Highlights:

- This budget represents no significant change in operating cost from that of the FY10 budget.
- An expected increase of \$1,873 in supply and other costs has been offset by a decrease in estimated overtime.
- The Solid Waste Fund supports 50% of one Administrative Assistant position and 13.5% of all other expenditures.
- The Water Fund supports 25% and the Sewer Fund supports 10% of most Division expenses (CPW Administration helps manage these enterprise funds).

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 138,017	\$ 143,229	\$ 151,702	\$ 151,695
Other Funds	\$ 133,845	\$ 153,828	\$ 159,222	\$ 159,214
Total Expenditures	\$ 271,862	\$ 297,057	\$ 310,924	\$ 310,909



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.

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 241,921	\$ 269,095	\$ 285,967	\$ 284,079	\$ 284,079
Purchased Services	11,044	12,429	15,192	15,455	15,455
Supplies	5,508	6,636	4,805	6,095	6,095
Other Charges	2,419	3,387	4,960	5,280	5,280
Capital Outlay	10,970	5,510	-	-	-
Totals	\$ 271,862	\$ 297,057	\$ 310,924	\$ 310,909	\$ 310,909

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 151,702	48.79%	\$ 151,695	48.79%	0.00%
Water Fund	72,197	23.22%	72,193	23.22%	-0.01%
Sewer Fund	28,882	9.29%	28,880	9.29%	-0.01%
Solid Waste Fund	58,143	18.70%	58,141	18.70%	0.00%
Totals	\$ 310,924	100.00%	\$ 310,909	100.00%	0.00%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	CPW Director	1.00	\$ 109,411	1.00	\$ 109,411
	Management Analyst	1.00	75,040	1.00	75,040
	Administrative Assistant	1.00	44,287	1.00	44,287
	Sr. Administrative Assistant	1.00	50,384	1.00	50,384
	Sub Total	<u>4.00 FTEs</u>	\$ 279,122	<u>4.00 FTEs</u>	\$ 279,122
5130	Overtime	200 hrs.	\$ 6,845	100 hrs.	\$ 3,620
5158	Cell Phone Allowance	N/A	\$ -	N/A	\$ 1,337
	Total	<u>4.00 FTEs</u>	\$ 285,967	<u>4.00 FTEs</u>	\$ 284,079

Program Implementation

The Administration budget includes funding for the Director and his immediate staff in support of public works programs as well as for office supplies and expenses. Responsibilities include the integration of all operating, maintenance and capital resources— money, labor, materials, equipment and facilities— in order to deliver public works services in an efficient, effective and responsive manner.

The program involves the management of more than \$3.4 million in tax-impact program appropriations, and the executive-level direction, supervision and support of CPW and its 56 full-time employees (including Water and Sewer employees). With the mission to protect and maintain the public infrastructure in a cost-effective manner, CPW staffers and the services they provide affect every home, business, institution and individual residing in the Town, as well as visitors and people who pass through the Town on a daily basis. CPW functions have a direct impact on the character of Concord, its property values, and its quality of life.

The Administration staff is involved in planning, programming, budgeting, organizing and staffing, developing systems, informing and educating the public, and maintaining records to accomplish the following goals:

- Maintain, protect, and enhance the Town’s public way infrastructure, including streets, curbing, sidewalks, street signs, traffic islands, public shade trees, guardrails, storm drains, catch basins, culverts, and outfalls.
- Maintain, protect, and enhance the Town’s active and passive recreation areas, including parks and athletic fields, municipal grounds, and park tree inventory.
- Operate, maintain, and preserve the Town’s historic cemeteries.
- Provide municipal solid waste collection, recycling, and disposal services at competitive prices while maximizing recycling and waste reduction opportunities and striving to implement sustainable public works practices.
- Operate maintain, protect, and enhance the Town’s wastewater collection, treatment, and disposal system.
- Operate maintain, protect and enhance the Town’s public drinking water system, including its supply, treatment, distribution, and storage system; and promote water conservation.
- Provide engineering services for Town departments and the public to protect and enhance Concord’s infrastructure.
- Provide the vision, leadership and administrative support for achieving excellence in stewardship of public works, utility and environmental assets and resources under CPW care.

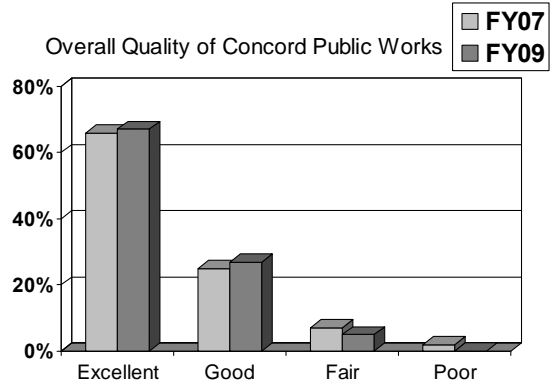
Public Work Programs

Program 1 - CPW Operations:

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

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

How would you rate the overall quality of services provided by Concord Public Works?	FY07	FY08	FY09	FY10
Excellent	30%	N/A	30%	N/A
Good	37%	N/A	53%	N/A
Fair	23%	N/A	15%	N/A
Poor	11%	N/A	2%	N/A



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

Discussion: The vast majority of respondents from the latest survey had a positive view of the quality of Concord Public Works, with over 80% describing the quality as “Good” or “Excellent.”

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

Engineering Mission Statement:

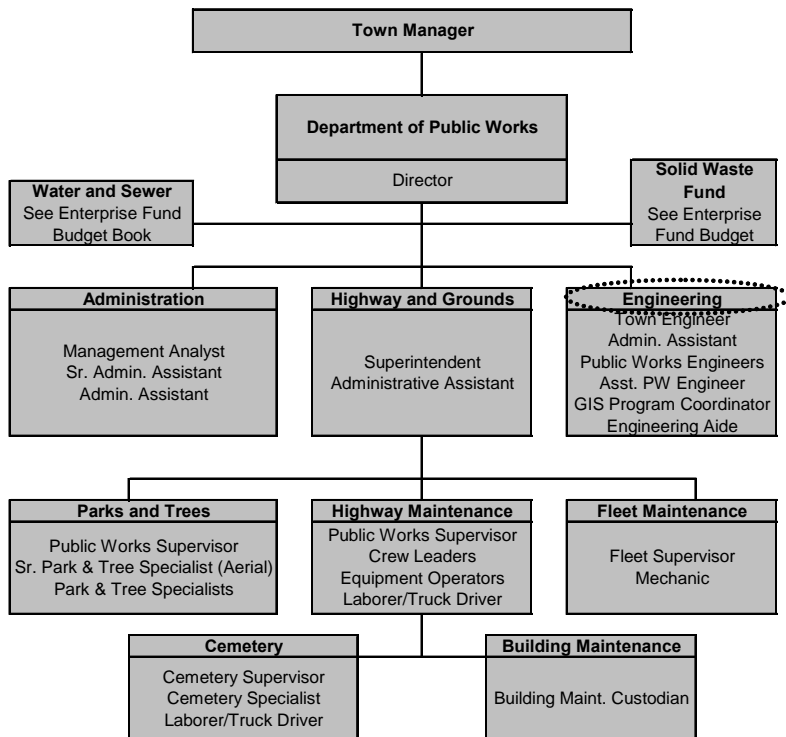
The mission of the Engineering Division is to provide comprehensive engineering and technical support and services to other Town Departments, Divisions and programs, as well as to the general public.

Budget Highlights:

- This budget represents a 4.7% decrease in operating cost from that of the FY10 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 \$24,000 for computer software maintenance and training related to the Geographic Information System (GIS). Increased costs in other purchased services are offset by a delay of six months in filling a vacant engineering aide position.
- The Engineering budget is supported in part by transfers from other capital appropriations.
- The Capital Outlay budget includes \$20,000 for traffic signal replacement, and \$20,000 for continued GIS application development.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 336,581	\$ 411,602	\$ 313,123	\$ 286,218
Other Funds	\$ 211,181	\$ 203,652	\$ 269,638	\$ 270,767
Total Expenditures	\$ 547,762	\$ 615,254	\$ 582,761	\$ 556,985



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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 346,614	\$ 331,389	\$ 391,374	\$ 391,174	\$ 360,535
Purchased Services	23,427	36,719	36,667	40,400	40,400
Supplies	12,692	10,719	16,935	16,330	16,330
Other Charges	3,065	1,603	5,560	7,495	7,495
Capital Outlay	20,394	116,000	20,000	50,000	20,000
GIS Operations	81,955	91,959	92,225	92,225	92,225
GIS Capital Outlay	59,615	26,864	20,000	20,000	20,000
Totals	\$ 547,762	\$ 615,254	\$ 582,761	\$ 617,624	\$ 556,985

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 313,123	53.73%	\$ 286,218	51.39%	-8.59%
Light Fund	3,237	0.56%	3,237	0.58%	0.00%
Water Fund	64,717	11.11%	61,622	11.06%	-4.78%
Sewer Fund	16,184	2.78%	15,408	2.77%	-4.79%
Capital Projects	158,000	27.11%	163,000	29.26%	3.16%
Grant Funds	3,500	0.60%	3,500	0.63%	0.00%
Road Repair Fund	24,000	4.12%	24,000	4.31%	0.00%
Totals	\$ 582,761	100.00%	\$ 556,985	100.00%	-4.42%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
I-2	GIS System	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
J-2	Traffic Control Devices	20,000	20,000	20,000	20,000	20,000	100,000
	Totals	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 120,000

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Engineer	1.00	\$ 82,596	1.00	\$ 82,596
	Public Works Engineer	2.00	139,767	2.00	139,767
	Asst. Public Works Engineer	1.00	67,340	1.00	67,340
	GIS Program Coordinator	1.00	64,725	1.00	64,725
	Engineering Aide	1.00	55,403	0.50	24,764
	Administrative Assistant	1.00	45,268	1.00	45,268
	Sub Total	<u>7.00 FTEs</u>	\$ 455,099	<u>6.50 FTEs</u>	\$ 424,460
5130	GIS Intern	200 hrs.	\$ 3,500	200 hrs.	\$ 3,500
5191	Tuition Reimbursement	N/A	1,000	N/A	800
	Total	<u>7.10 FTEs</u>	\$ 459,599	<u>6.60 FTEs</u>	\$ 428,760

Program Implementation
<p><u>Major projects anticipated for FY11 include:</u></p> <ul style="list-style-type: none"> •2010 Roads Program in-house design, bidding and construction management. •In-house design, bidding and construction management of FY11 drainage improvement projects including Grant Street and Whittemore Street. •Management of the design, bidding and construction of the reconstruction of the Monument Street stone wall at Hutchin’s Farm. •Completion of the signalization improvements to the Thoreau Street and Sudbury Road intersection. •In-house design of the Pocket Park at Warner’s Pond and Commonwealth Avenue. •Development of the design and project management of the Cambridge Turnpike Reconstruction Project. •2009 Stormwater & Drainage Management Plan implementation, including in-house design and permitting for various drainage improvements. •Annual reporting (Year 7) for National Pollution Discharge Elimination System (NPDES) MS4 Permit including increased outfall screening, sampling and testing. •Continued attendance at coordination meetings with MassHighway/MassDOT for the Main Street (Route 62) “Footprints” Project to review all design changes and field modifications prior to implementation. •Participation in and coordination with the Route 2 Concord Advisory Committee (CAC) and MassHighway concerning Crosby’s Corner and the Route 2 Rotary Project. •Continued development of GIS Strategic Plan including new data management applications for the ROW permit program and drainage structure and outfall inspections related to the NPDES permit. •Initial development of the hydraulic model based on the results of the planned Town-wide culvert inventory.

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 2009 Roads and Sidewalk Program which included coordination with CMLP and CPW Water/Sewer projects.
- Conducted survey and design for the 2010 Roads and Sidewalk Programs including the development of required drainage upgrades and profile adjustments.
- Managed the design phase and the first year of construction of the intersection improvements at Thoreau Street and Sudbury Road. Project will be completed in the Spring of 2010 with mill and overlay of the existing pavement and installation of the final loam, seed and line striping.
- Coordinated construction activities for the "Footprints" Main Street (Route 62) project with MassHighway/MassDOT project contractor through weekly project update meetings to ensure that design conflicts are resolved and modifications reviewed by the Engineering Division prior to implementation.
- Performed project management activities for the design and construction phases of the rehabilitation of the parapet walls on Nashawtuc Bridge. Engineering Division work also included the in-house design of erosion controls and environmental permitting activities for the project
- The 2009 Stormwater & Drainage Management Plan was implemented. This included in-house design and permitting of projects constructed by the 2009 Roads contractor and CPW Highway, including Sudbury Road Culvert, Wheeler Road Culvert, Wilson Road, Beharrell Street, Hawthorne Lane and Edgewood Road.
- Performed design and survey layout for the stairway improvements at Junction Park in West Concord. The project reduced an excessive slope in the park and provided an ADA-accessible ramp as well as drainage improvements.
- Completed the Mill Brook Culvert Rehabilitation Project which included construction management during the liner installation process, installation/removal of the stream bypass, and project cleanup operations.
- Completed annual reporting (Year 6) for National Pollution Discharge Elimination System (NPDES) MS4 Permit including the development of IDDE plan and prioritized outfall screening.
- Performed project management activities for the design and construction phases of the Main Street (Route 62) retaining wall which included replacement of an existing sewer service through the retaining wall, and sidewalk widening/replacement.
- 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.
- Worked with consultant to develop a mobile right-of-way permit system to greatly improve staff efficiency and management of the Program.
- Continued implementation of GIS Strategic Plan including new data management applications.

Mission Statement:

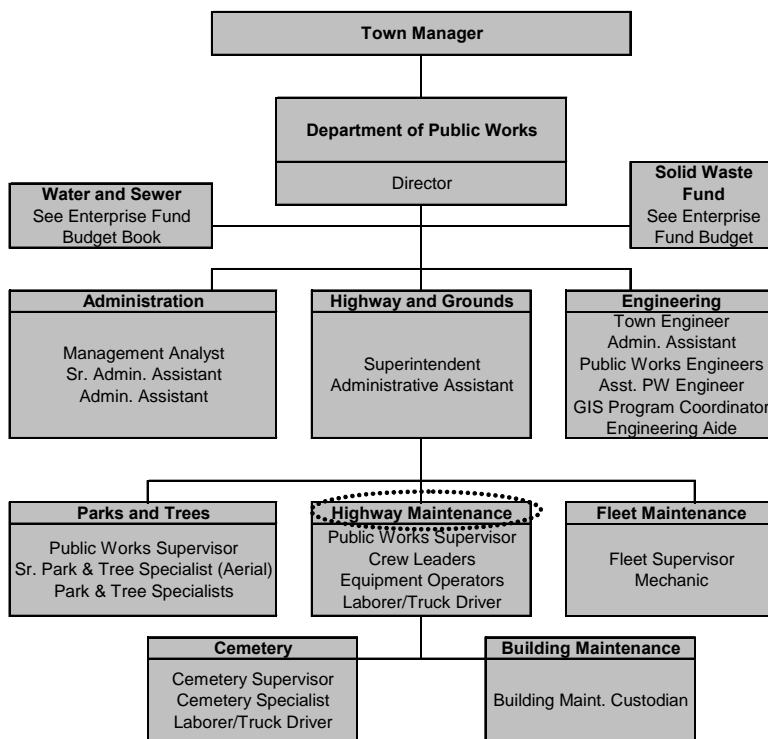
The mission of Highway Maintenance is to maintain and improve the Town's public ways and storm water drainage system in order to protect the public way infrastructure and abutting environmental resources in an efficient, effective, and responsive manner.

Budget Highlights:

- This budget represents a 0.6% decrease in operating cost from that of the FY10 budget.
- Expected increases in the wages for full-time employees have been offset by the reductions in overtime and police details.
- A reduction in estimates for crack sealing and landfill hauling costs avoided additional budget increases. While the proposed catch-basin cleaning budget remains at the FY10 level, fewer catch basins are to be cleaned in FY11 because of the projected increase in the cost of proper disposal.
- Budget support is provided by the Water & Sewer Funds for fleet maintenance and trenching activities (\$19,621) and by the Solid Waste Fund for Drop-Off Day assistance and for partial funding of Composting Site expenses (\$5,000).
- In FY11, the Cemetery Fund is budgeted to contribute \$7,539 to Highway Maintenance to compensate for staff time spent on cemetery-related activities.
- Capital Outlay includes \$10,000 for guardrail replacement and \$5,000 for small equipment.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 1,039,493	\$ 1,079,367	\$ 1,098,245	\$ 1,084,327
Other Funds	\$ 19,211	\$ 27,240	\$ 25,241	\$ 32,160
Total Expenditures	\$ 1,058,704	\$ 1,106,607	\$ 1,123,486	\$ 1,116,487



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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 718,828	\$ 757,437	\$ 790,859	\$ 787,955	\$ 783,955
Purchased Services	115,626	100,219	116,297	113,317	110,852
Supplies	198,172	218,930	197,990	201,480	201,480
Other Charges	5,127	5,329	3,340	5,200	5,200
Capital Outlay	20,952	24,692	15,000	27,500	15,000
Totals	<u>\$ 1,058,704</u>	<u>\$ 1,106,607</u>	<u>\$ 1,123,486</u>	<u>\$ 1,135,452</u>	<u>\$ 1,116,487</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 1,098,245	97.75%	\$ 1,084,327	97.12%	-1.27%
Water Fund	15,677	1.40%	15,677	1.40%	0.00%
Sewer Fund	3,944	0.35%	3,944	0.35%	0.00%
Cemetery	-		7,539		
Solid Waste Fund	5,620	0.50%	5,000	0.45%	-11.03%
Totals	<u>\$ 1,123,486</u>	100.00%	<u>\$ 1,116,487</u>	100.00%	-0.62%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 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>\$ 15,000</u>	<u>\$ 27,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Highway & Grounds Superintendent	1.00	\$ 80,608	1.00	\$ 80,709
	Administrative Assistant	1.00	50,949	1.00	51,052
	Public Works Supervisor	1.00	72,078	1.00	72,078
	Fleet Supervisor	1.00	62,787	1.00	62,787
	Crew Leader	2.00	116,031	2.00	116,052
	Mechanic	1.00	52,743	1.00	52,743
	Equipment Operator	6.00	286,059	6.00	286,059
	Laborer/Truck Driver	1.00	38,775	1.00	38,775
	Sub Total	<u>14.00 FTEs</u>	\$ 760,030	<u>14.00 FTEs</u>	\$ 760,255
	Less: Snow Reimbursement	-2500 hrs.	\$ (62,701)	-2500 hrs.	\$ (62,700)
	Sub Total	<u>12.80 FTEs</u>	\$ 697,329	<u>12.80 FTEs</u>	\$ 697,555
5130	Overtime - Highway Staff	1770 hrs.	\$ 63,262	1600 hrs.	\$ 60,000
	Overtime - Compost Site	300 hrs.	11,286	300 hrs.	11,400
5131	Overtime - Police	500 hrs.	18,982	394 hrs.	15,000
	Total	<u>12.80 FTEs</u>	<u>\$ 790,859</u>	<u>12.80 FTEs</u>	<u>\$ 783,955</u>

Program Implementation
<ul style="list-style-type: none"> •Under the direction of the Highway & Grounds Superintendent, highway crews and contractors maintain approximately 107 miles of Town roads and 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. Because of the improved condition of Town roads, the amounts requested for crack sealing and infra-red patching continue to be less than in previous budget years. Budgeted costs for fuel continue to be flat which helps budgeted bottom-line costs. •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. An amount of \$28,200 is included for contracted cleaning of catch basins. These costs have increased by \$15,000 since FY07 due to the cost of disposal. While the FY11 amount remains the same as FY10 (\$28,200), catch basins will continue to be cleaned at an appropriate frequency which at best is every two years depending on bid costs. Highway crews will continue to clean basins that require more frequent cleaning. •The budget includes \$81,560 for vehicle and equipment maintenance and supplies, \$27,900 for bituminous concrete material for road and sidewalk repairs, \$9,000 for repair and replacement of street and traffic signs, and \$18,000 in compensation 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 WORKS: Highway Maintenance

Item 17C

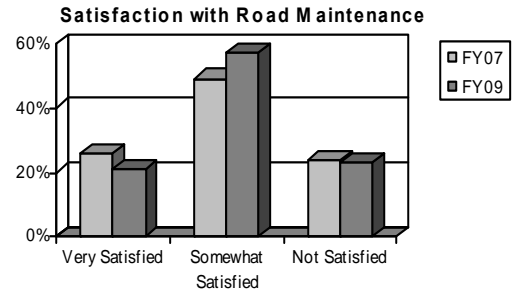
Public Work Programs

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?	FY07	FY08	FY09	FY10
Very Satisfied	26%	N/A	21%	N/A
Somewhat Satisfied	49%	N/A	57%	N/A
Not Satisfied	24%	N/A	23%	N/A



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

Discussion: In the latest survey, nearly 80% of respondents were at least “somewhat satisfied” with the Town’s road maintenance. However, when compared to the preceding survey, there was a slight drop in respondents describing themselves as “very satisfied” with Concord’s road maintenance.

Performance Measure 2: Response time for selected activities

	Industry Standards*	Concord 2009
Response time – general maintenance	2 weeks	2 (+/-) days
Response time – potholes	24 hrs	Same day
Catch basins rebuilt per shift (3 persons per shift)	0.6 – 1	1
Response time – drainage emergency	24 hrs	Immediate

*Municipal Benchmarks by David N. Ammons, 2nd ed., Sage Publications, 2001. Tables 29.5, 29.7, 29.8.

Mission Statement:

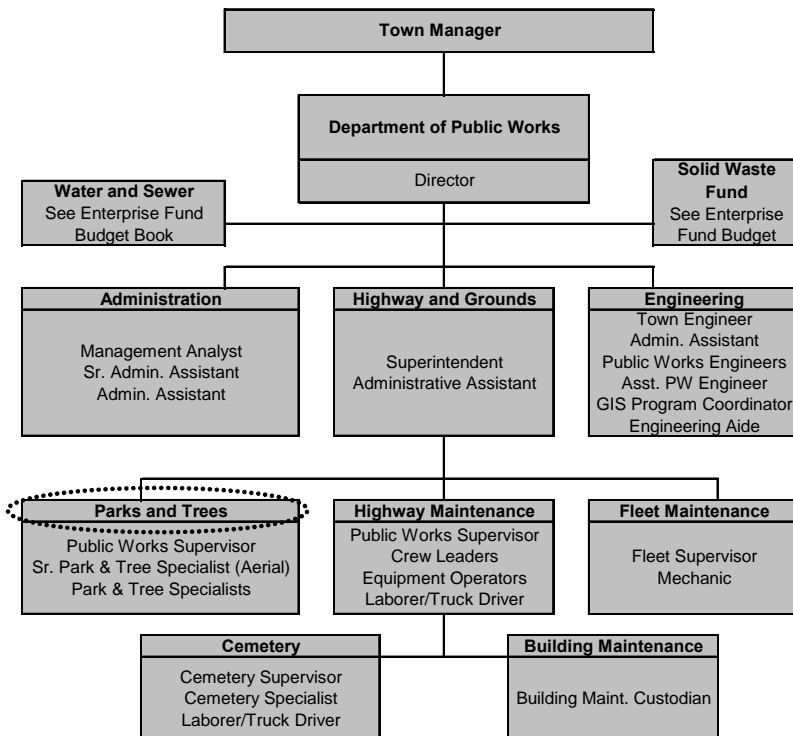
The mission of Parks and Trees is to preserve and enhance Concord's active and passive recreation areas, including its parks, park trees, athletic fields, municipal grounds, and Concord's streetscape of public shade trees and traffic islands.

Budget Highlights:

- This budget represents a 0.6% decrease in operating cost from that of the FY10 budget.
- The FY11 budget reduces the number of summer crew positions from 3 to 2 and decreases the hours for seasonal help from 2500 to 2280 hours.
- The Light Fund is providing funding (\$5,310) 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 \$5,300 for development of the Ripley Field baseball facility.
- Maintenance of other playing fields is partially supported by \$30,000 in allocations from the Recreation Fund and the School budget.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 525,760	\$ 516,261	\$ 555,077	\$ 538,740
Other Funds	\$ 45,585	\$ 33,000	\$ 92,702	\$ 90,610
Total Expenditures	\$ 571,345	\$ 549,261	\$ 647,779	\$ 629,350



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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 406,133	\$ 391,800	\$ 476,971	\$ 481,216	\$ 472,746
Purchased Services	18,475	23,265	27,595	26,485	26,485
Supplies	93,173	86,361	109,788	110,609	110,609
Other Charges	2,339	2,330	3,425	4,510	4,510
Capital Outlay	51,225	45,504	30,000	62,500	15,000
Totals	<u>\$ 571,345</u>	<u>\$ 549,261</u>	<u>\$ 647,779</u>	<u>\$ 685,320</u>	<u>\$ 629,350</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 555,077	85.69%	\$ 538,740	85.60%	-2.94%
Light Fund	12,702	1.96%	5,310	0.84%	-58.20%
Recreation Fund	15,000	2.32%	15,000	2.38%	0.00%
School Department	15,000	2.32%	15,000	2.38%	0.00%
C&C Youth Baseball	-	0.00%	5,300	0.84%	N/A
Friends of Concord Fields - (Gift)	50,000	7.72%	50,000	7.94%	0.00%
Totals	<u>\$ 647,779</u>	100.00%	<u>\$ 629,350</u>	100.00%	-2.84%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
K-1	Public Shade Trees	25,000	10,000	20,000	20,000	20,000	20,000
K-2	Turf Improvement	-	-	20,000	-	-	-
K-3	Small Equipment	5,000	5,000	5,000	5,000	5,000	5,000
	Totals	<u>\$ 30,000</u>	<u>\$ 15,000</u>	<u>\$ 45,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Public Works Supervisor	1.00	\$ 72,558	1.00	\$ 72,558
	Senior Park and Tree Specialist	1.00	\$ 52,743	1.00	\$ 52,743
	Park and Tree Specialist (Aerial)	1.00	\$ 51,595	1.00	\$ 51,595
	Park and Tree Specialist	5.00	\$ 236,558	5.00	\$ 236,678
	Sub Total	<u>8.00 FTEs</u>	\$ 413,454	<u>8.00 FTEs</u>	\$ 413,574
	Less: Snow Reimbursement	-700 hrs.	\$ (17,331)	-700 hrs.	\$ (17,332)
	Sub Total	<u>7.66 FTEs</u>	\$ 396,123	<u>7.66 FTEs</u>	\$ 396,242
5120	Temporary (Summer Crew)	1440 hrs.	15,840	960 hrs.	10,560
	Temporary (Seasonal Help)	2500 hrs.	36,250	2280 hrs.	33,060
	Temporary (Ripley)	0 hrs.	-	482 hrs.	5,300
	Overtime	600 hrs.	23,573	600 hrs.	22,284
	Overtime (Playing Fields)	50 hrs.	1,569	50 hrs.	1,700
5131	Police Overtime	80 hrs.	3,616	90 hrs.	3,600
	Sub Total	<u>1.89 FTEs</u>	\$ 80,848	<u>1.78 FTEs</u>	\$ 76,504
	Total	<u>9.55 FTEs</u>	\$ 476,971	<u>9.45 FTEs</u>	\$ 472,746

Program Implementation
<p>•Parks: Recreation area management includes: mowing; aerating; over-seeding; fertilizing; irrigating, and maintaining irrigation systems; providing for the non-chemical-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.</p> <p>•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.</p> <p>•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 FY11 budget also includes two long-term seasonal employees and two (formerly three) summer employees to support maintenance of the ball fields and public spaces in the business areas of West Concord and Concord Center. Funding of \$55,300 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 as well as work by others.</p> <p>•Stabilization of prices for fuel, fertilizer and other groundskeeping supplies has helped to keep the budget in check for FY11, but continued volatility may be expected in the price of these items.</p> <p>•The FY11 Parks and Trees Capital Outlay budget includes \$10,000 for the replacement of public shade trees (previously \$25,000 per year), and \$5,000 for small equipment.</p>

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 FY09

Specific major objectives accomplished for 2009 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 70 public shade trees and park trees.
- Removing more than 135 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 2009
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:

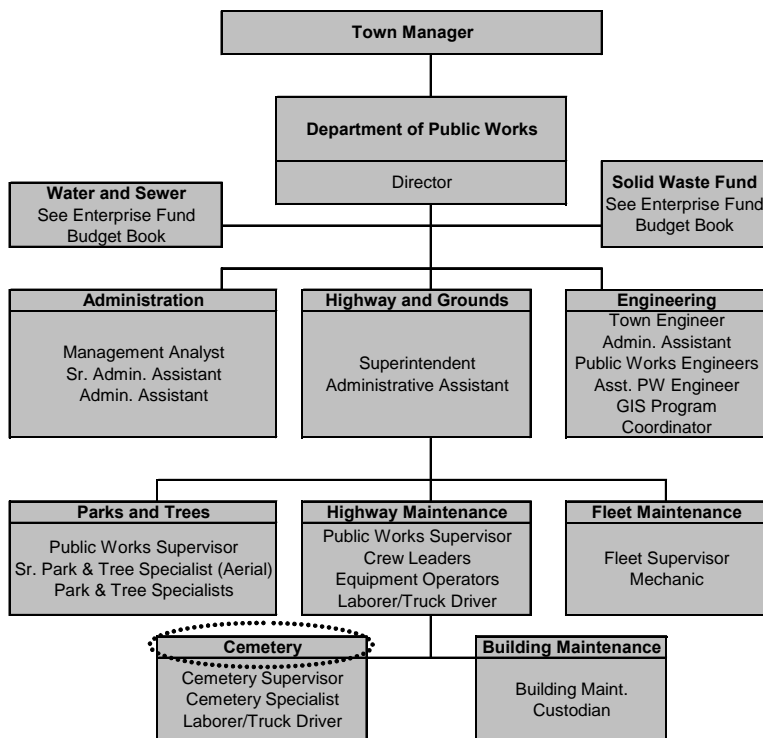
- This budget represents a 11.7% decrease in operating cost from that of the FY10 budget.
- This decrease is made possible by delaying for six months the hiring of the cemetery specialist position, which is currently vacant.
- The General Fund covers 35% of total operating cost, while the Cemetery Fund covers the remaining 65% along with 100% of capital costs.
- Capital Outlay, funded entirely by the Cemetery Fund, consists of \$10,000 for the continuing grave marker preservation project and \$30,000 for Cemetery master plan improvements.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 60,391	\$ 57,940	\$ 67,420	\$ 59,520
Other Funds	\$ 129,266	\$ 159,556	\$ 165,211	\$ 150,544
Total Expenditures	\$ 189,658	\$ 217,496	\$ 232,631	\$ 210,064

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 144,384	\$ 136,782	\$ 158,786	\$ 159,689	\$ 137,034
Purchased Services	13,619	12,772	14,940	13,675	13,675
Supplies	12,841	15,310	16,275	16,645	16,645
Other Charges	1,260	679	2,630	2,710	2,710
Capital Outlay	17,554	51,952	40,000	40,000	40,000
Totals	<u>\$ 189,658</u>	<u>\$ 217,496</u>	<u>\$ 232,631</u>	<u>\$ 232,719</u>	<u>\$ 210,064</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 67,420	28.98%	\$ 59,520	28.33%	-11.72%
Cemetery Fund	165,211	71.02%	150,544	71.67%	-8.88%
Totals	<u>\$ 232,631</u>	100.00%	<u>\$ 210,064</u>	100.00%	-9.70%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 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					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	Amount	# of Positions	\$ Amount
5111	Cemetery Supervisor	1.00	\$ 62,640	1.00	\$ 62,640
	Laborer/Truck Driver	1.00	40,232	1.00	40,299
	Cemetery Specialist	1.00	43,994	0.50	22,655
	Sub Total	<u>3.00 FTEs</u>	\$ 146,866	<u>2.50 FTEs</u>	\$ 125,594
	Less: Snow Removal	-400 hrs.	(9,380)	-400 hrs.	(9,860)
	Sub Total	<u>2.81 FTEs</u>	\$ 137,486	<u>2.31 FTEs</u>	\$ 115,734
5130	Overtime	600 hrs.	21,300	600 hrs	21,300
	Total	<u>2.81 FTEs</u>	\$ 158,786	<u>2.31 FTEs</u>	\$ 137,034

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.

Funding is provided by the Cemetery Fund (approximately 71%) and the Town's General Fund (approximately 29%). 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 FY11 budget plan includes the cost of maintaining cemetery grounds, gravemarker preservation and providing services during interments. Approximately 80% of the operating budget (excluding capital expenditures) is for personnel expenses. It should be noted that in the FY11 budget there is a savings of \$22,665 as a result of delaying for half a year the hiring of the Cemetery Specialist, a position that is currently vacant. Accordingly, in the Personnel Services Summary, the Cemetery Specialist is budgeted as a 0.5 FTE position.

The Capital Outlay budget includes (1) \$10,000 for continuation of the Gravemarker Restoration Project based on the comprehensive 1999 monument preservation plan (FY11 will be the fifth 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 and handicap accessibility improvements.

The cost of preservation and protection of the Melvin Memorial is paid from dedicated gift monies. The Cemetery office and operations will be 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. The restoration of the previous Cemetery Building located at Sleepy Hollow has been funded by the Town-wide Building Fund and the Sawyer Trust Fund, with completion scheduled for the spring of 2010. It will be used by other Town departments.

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 further in FY11, despite a possible increase in interment rates, due to a decrease in the number of lots available for sale and lower investment earnings. The Cemetery Fund balance at the end of FY2009 stands at \$325,749.

Cemetery Revolving Fund Detail

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Estimate
Cemetery Fund Revenues				
Interment fees & other	\$63,924	\$49,602	\$56,000	\$59,600
Interest, Perpetual Care Fund	57,464	49,120	50,000	43,300
Lot sales plus interest	29,198	39,202	37,000	32,500
Capital gains distribution (from trust funds)	-	10,000	2,000	
Total Revenue	<u>\$150,585</u>	<u>\$147,924</u>	<u>\$145,000</u>	<u>\$135,400</u>
Cemetery Fund Expenses				
Operations	\$111,712	\$107,604	\$125,211	\$110,544
Capital	17,554	104,360	40,000	40,000
Total Expenses	<u>\$129,266</u>	<u>\$211,964</u>	<u>\$165,211</u>	<u>\$150,544</u>
Net For Year	\$21,319	-\$64,040	-\$20,211	-\$15,144
Cemetery Fund Balance at Fiscal Year-End	<u>\$389,789</u>	<u>\$325,749</u>	<u>\$305,538</u>	<u>\$290,394</u>

Snow & Ice Mission Statement:

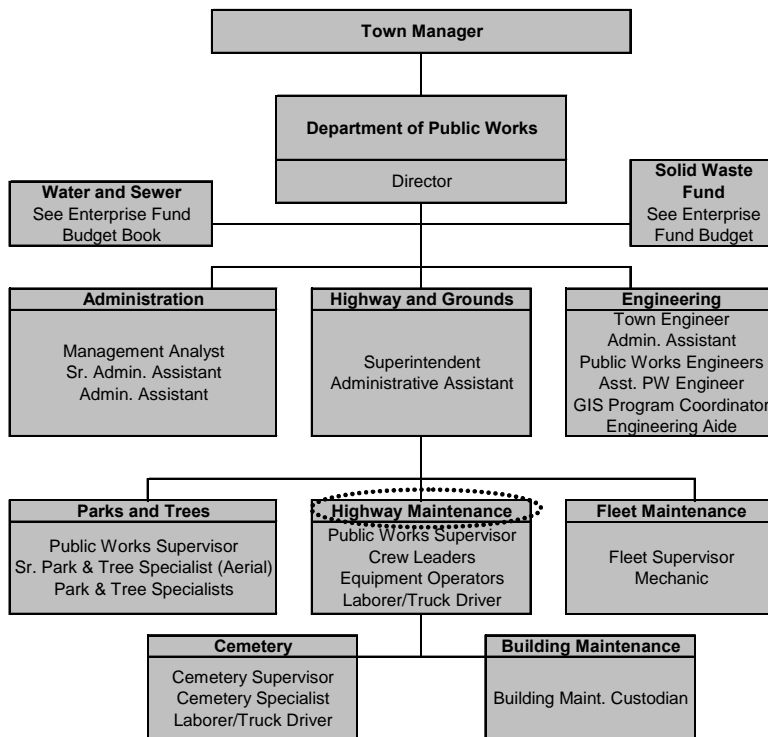
The purpose of this funding is to provide for the costs of maintaining the Town's streets, sidewalks, and parking areas during winter storm periods in a condition that allows for safe and convenient vehicular and pedestrian use by the general public, commerce, and emergency services.

Budget Highlights:

- This budget represents an 8.8% increase in operating cost over that of the FY10 budget.
- An appropriation based on a 10-year average of actual net winter maintenance expenditures would be \$535,625. However, due to budget constraints, \$495,000 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 remained level for FY09 and FY10 but is expected to be volatile in future years due to unpredictable transportation costs. Salt accounts for roughly 30% of total winter maintenance expenditures.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 803,665	\$ 739,985	\$ 455,000	\$ 495,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 803,665	\$ 739,985	\$ 455,000	\$ 495,000



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 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Snow and Ice Removal	\$ 803,665	\$ 739,985	\$ 455,000	\$ 495,000	\$ 495,000
Totals	<u>\$ 803,665</u>	<u>\$ 739,985</u>	<u>\$ 455,000</u>	<u>\$ 495,000</u>	<u>\$ 495,000</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 455,000	100.00%	\$ 495,000	100.00%	8.79%
Totals	<u>\$ 455,000</u>	100.00%	<u>\$ 495,000</u>	100.00%	8.79%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PUBLIC WORKS: Snow & Ice Removal

Item 18

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Highway Staff	2500 hrs.	\$ 61,450	2500 hrs.	\$ 62,700
	Park/Tree Staff	700 hrs.	16,910	700 hrs.	17,332
	Cemetery Staff	400 hrs.	9,250	400 hrs.	9,860
	Water/Sewer Staff	200 hrs.	4,860	200 hrs.	5,057
	Sub Total	<u>1.82 FTEs</u>	\$ 92,470	<u>1.82 FTEs</u>	\$ 94,949
5130	Highway Staff	2400 hrs.	88,490	2400 hrs.	90,288
	Park/Tree Staff	600 hrs.	21,740	600 hrs.	22,284
	Cemetery Staff	250 hrs.	8,670	250 hrs.	9,244
	Water/Sewer Staff	600 hrs.	21,890	600 hrs.	22,757
	Sub Total	<u>0.00 FTEs</u>	\$ 140,790	<u>0.00 FTEs</u>	\$ 144,573
5131	Overtime - Police	40 hrs.	\$ 1,760	40 hrs.	\$ 1,820
		Total	<u>1.82 FTEs</u>	\$ 235,020	<u>1.82 FTEs</u>

Program Implementation
<p>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. Three of these sidewalk machines can also be equipped with snow blowers. Town parking lots are also plowed during and after each storm event.</p> <p>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—nine staffed by Town forces and one manned by a private contractor. 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 remained the same in 2010 as in 2009 at \$67.03 per ton (a 25% increase over 2008).</p> <p>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 at a cost of approximately \$22,000 per event. For efficiency and safety purposes and to minimize traffic and negative impacts on commerce, this activity is normally carried out between the hours of 8:00 p.m. and 7:00 a.m.; during these times traffic detours are in place for motorist safety.</p>

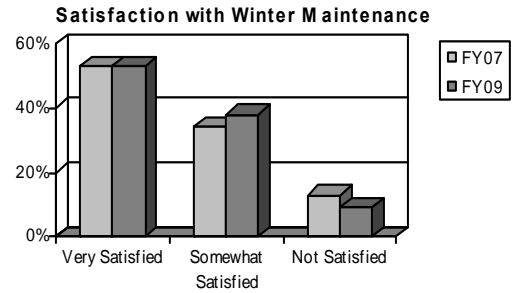
Public Work Programs

Program 1 – Snow & Ice Removal:

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

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?	FY07	FY08	FY09	FY10
Very Satisfied	53%	N/A	53%	N/A
Somewhat Satisfied	34%	N/A	38%	N/A
Not Satisfied	13%	N/A	9%	N/A



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

Discussion: In the latest survey, over 90% of respondents were at least “somewhat satisfied” with the Town’s snow plowing and winter maintenance activities. Also, in the FY09 survey, fewer people fell into the “not satisfied” category, than did in the previous survey.

Performance Measure 2: Winter Maintenance Activity Hours

A Comparison of Winter Maintenance Activity Hours					
	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budgeted	2010-2011 Budgeted
Regular and Overtime Hours	6,828	11,500	9,960	7,650	7,650

Mission Statement:

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

Budget Highlights:

- This budget represents a 21.6% decrease in operating cost from that of the FY10 budget.
- Over the past several years, the number of street lights has been reduced from 1,636 in FY03 to 1,353 at the end of FY09, and this reduction has resulted in a drop of approximately 270,000 kWhs.
- Despite the impact of the nearly 30% increase in purchased power costs due to the new supply contract, the Town expects to reduce the operating cost by further reducing the number of street lights by about 40% (over 500 lights).

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 59,245	\$ 57,186	\$ 64,120	\$ 50,000
Other Funds	\$ 360	\$ 380	\$ 380	\$ 540
Total Expenditures	\$ 59,605	\$ 57,566	\$ 64,500	\$ 50,540

Description:

The proposed program provides for the operation and maintenance of the streetlights that will be in service in FY11. 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. With the significant budget constraints proposed for FY11, these lighting efforts will necessitate a reduction in electricity consumption from the 574,400 kWh initially projected for FY11 to 342,500 kWh at the anticipated rates.

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. Additional lamps now in service will be removed in FY11, while others will be down-sized. This will allow for efficiency improvements, while still maintaining safe and appropriately illuminated streets.

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 12.33 cents per kWh for the period July-December and 16.61 cents per kWh for the period January-June (for an annual average in FY11 of 14.5 cents per kWh).

Streetlight charges for FY11 are estimated as follows:

July-December 2009	160,980 kWh	(47%)	@ \$0.1233	= \$19,849
January-June 2010	<u>181,530 kWh</u>	<u>(53%)</u>	@ \$0.1661	= <u>\$30,152</u>
Total	342,510 kWh			\$50,001
				\$50,000 rounded

PUBLIC WORKS: Street Lighting

Item 19

Expenditure Detail

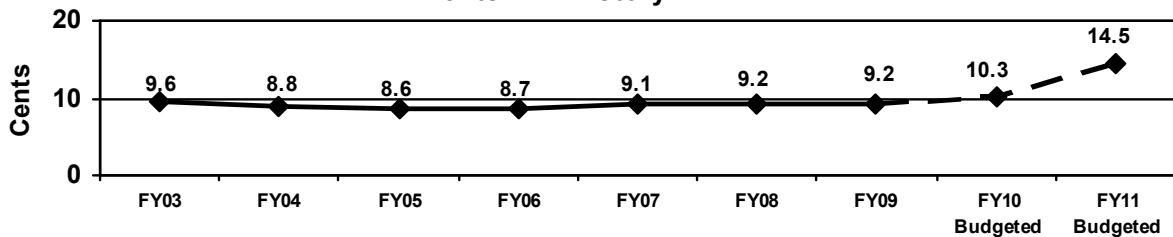
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	59,605	57,566	64,500	83,800	50,540
Totals	\$ 59,605	\$ 57,566	\$ 64,500	\$ 83,800	\$ 50,540

Funding Plan

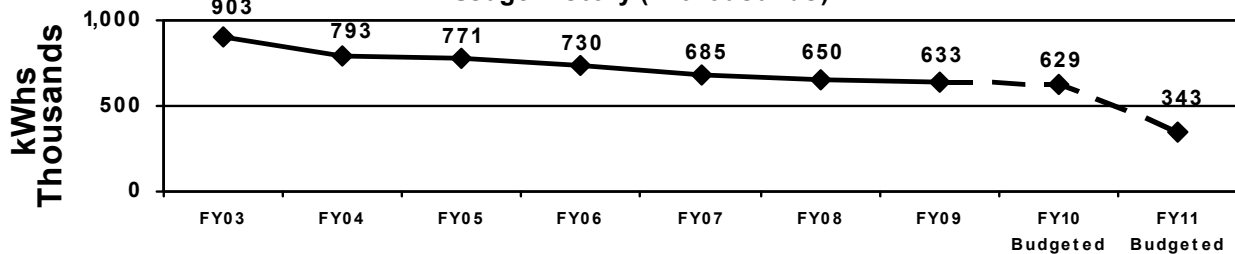
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 64,120	99.41%	\$ 50,000	98.93%	-22.02%
Town Trust Fund	380	0.59%	540	1.07%	42.11%
Totals	\$ 64,500	100.00%	\$ 50,540	100.00%	-21.64%

Street Lighting Trends

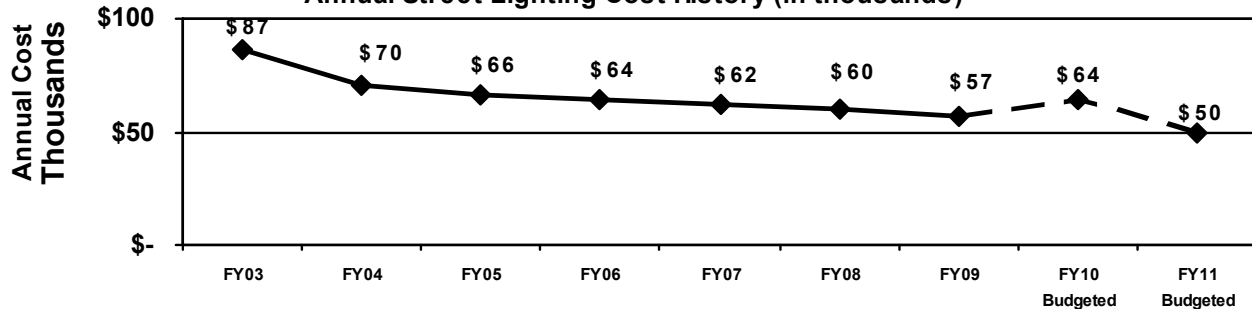
Cents/kWh History



kWh Usage History (in thousands)



Annual Street Lighting Cost History (in thousands)



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 an 2.9% decrease in expenses from those of the FY10 budget.
- Despite the decrease, the recommended FY11 appropriation together with any remaining FY10 funds will be consistent with annual reinvestment needed to maintain vehicle inventory in good condition.
- The FY11 replacement plan includes one 10-ton multiple-use dump truck and two multi-purpose sidewalk machines.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 265,000	\$ 278,000	\$ 278,000	\$ 270,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 265,000	\$ 278,000	\$ 278,000	\$ 270,000

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 FY2011 Equipment Replacement Plan includes the following:

Ten-ton Multiple-use Dump Truck: This truck replaces a 1997 dump truck which has been used only for winter maintenance operations, and continues CPW’s efforts to purchase equipment that allows for multiple use on a year-around basis. The new vehicle will be equipped with a multi-use body system which will enable it to be used for a variety of tasks in all seasons. Alternate fuel choices that could include hybrid technology or compressed natural gas will continue to be explored for this vehicle.

Two Winter Sidewalk Machines: The two machines scheduled for replacement are a 1995 4-Season Holder and a 1993 Bombardier—both heavily used for snow/ice maintenance activities for the sidewalks. Each of these machines has reached the end of its useful life and requires heavy maintenance to keep it operational. This replacement is necessary to continue the Town requirement of winter maintenance on almost 40 miles of sidewalks.

PUBLIC WORKS: Equipment

Item 20

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
H34 – 1993 Swap Loader	57,923				
G55 – 1994 Swap Loader	57,923				
-Swap Ldr Hydraulics & Plows	87,210				
-Chipper Body	9,928				
-Stainless Steel Spreader	29,677				
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			110,000		
H14 – 2000 1T Dump			40,000		
H46 – 2001 Street Sweeper			128,000		
G65 - 1995 Holder Mini				80,000	70,000
H25 - 1997 10T Multi-use Dump				130,000	130,000
G57 - 1993 Bombardier Snow				90,000	70,000
Encumbered		7,527			
Totals	\$ 242,661	\$ 278,000	\$ 278,000	\$ 300,000	\$ 270,000

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 278,000	100.00%	\$ 270,000	100.00%	-2.88%
Totals	\$ 278,000	100.00%	\$ 270,000	100.00%	-2.88%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
L-1	Vehicles & Heavy Equipment	\$ 278,000	\$ 270,000	\$ 280,000	\$ 300,000	\$ 325,000	\$ 335,000
	Totals	\$ 278,000	\$ 270,000	\$ 280,000	\$ 300,000	\$ 325,000	\$ 335,000

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 no change in expenses from those of the FY10 budget.
- FY11 preliminary plan includes:
 - Design and construction of a drainage replacement for Grant Street.
 - Construction of a drainage extension on Whittemore Street.
 - Continuation of the Town-wide culvert inventory.
 - Testing of drainage dry and wet weather flows from outfalls, as required by the Town’s NPDES MS4 Permit.
 - Various drainage rehabilitations related to the Roads Program including: Sudbury Road, Mildred Circle, and Sarah Way.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 160,000	\$ 105,000	\$ 205,000	\$ 205,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 160,000	\$ 105,000	\$ 205,000	\$ 205,000

Description:

The Drainage Program funds rehabilitation, replacement, additions, and major repairs to the Town’s stormwater/drainage system consisting of approximately 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	160,000	105,000	205,000	205,000	205,000
Totals	<u>\$ 160,000</u>	<u>\$ 105,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 205,000	100.00%	\$ 205,000	100.00%	0.00%
Totals	<u>\$ 205,000</u>	100.00%	<u>\$ 205,000</u>	100.00%	0.00%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
J-5	Drainage Imprvt.	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
J-6	Culvert Imprvt.	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Totals	<u>\$ 205,000</u>	<u>\$ 205,000</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.

A major purpose of the Stormwater/Drainage Management Plan is to prevent expensive emergency repairs from occurring in the future through a planned and scheduled maintenance and replacement program.

The Town-wide inventory and condition assessment of culverts is proposed to continue into FY 2011. This inventory will supplement previous studies and inventories performed by Camp Dresser and McKee in 1964 and the CPW Highway Division in 2002. When completed, this Town-wide culvert inventory will be used to effectively plan and budget culvert replacement projects. In addition to the culvert's condition, information including overall culvert capacity, sediment depth, flow depth, and elevation will be collected for use in developing an extensive hydraulic model for the Town, allowing CPW to further investigate flooded areas for possible causes.

The CPW Stormwater Team continues to inventory and assess the locations and condition of Concord's Stormwater/Drainage infrastructure. When completed, a stormwater/drainage condition index will be calculated for each structure, each category and for the overall system. During the FY 2010 catch-basin cleaning process, inspection report forms were provided to the staff accompanying the cleaning contractor to continue developing, inspecting and documenting the Town's catch-basin inventory. These forms are used to identify catch-basin deterioration, possible illicit connections, and needed repairs. Repairs are then performed by the Highway Division, incorporated into the Roads program designs or bid as stand-alone projects, based on the project scope.

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, illicit discharge/detection and elimination (IDDE). The permit is planned to be updated by EPA within 2010 and will include sampling and testing requirements for outfalls

Planned improvements for the FY2011 Drainage Program incorporated into the 2010 Roads program include structure rehabilitation on Sudbury Road, Mildred Circle and Sarah Way.

Larger drainage projects planned within FY2011 include a drainage extension on Whittemore Street to be completed by CPW's Highway Division as well as a bid drainage replacement project on Grant Street. Both projects will be designed by CPW's Engineering Division.

Primarily due to logistical barriers, environmental 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 FY 2010 as part of the Roads Program contract. Drainage replacements were installed on Plainfield Road, Middle Street, Academy Lane, Chestnut Street and Walnut Street.
- Within FY 2010, an existing corrugated metal culvert within Sudbury Road was replaced with a concrete box culvert. The project was also completed by the Roads Program contractor and designed and permitted by CPW's Engineering Division.
- The CPW Highway Division reconstructed the Wheeler Road culvert. The culvert rehabilitation and dewatering plan were designed and permitted in-house by the CPW Engineering Division.
- Lastly, smaller scale drainage improvement projects were designed by CPW's Engineering Division and installed by the Highway Division on Wilson Road, Edgewood Road, Hawthorne Road and Beharrell Street.

Recent Funding History	
Fiscal Year	Appropriation
1997	\$55,000
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

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 FY10 budget.
- An updated evaluation in FY09 indicated that the overall sidewalk condition index (SCI) appears to have decreased slightly below the target 80-85 SCI.
- A limited number of sidewalk extension projects will be completed through a \$250,000 borrowing authorization from FY10.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 90,000	\$ 90,000	\$ 100,000	\$ 100,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 90,000	\$ 90,000	\$ 100,000	\$ 100,000

Description:

The Sidewalk Program funds the rehabilitation of existing sidewalks including handicap ramps and, when funding allows, the construction of new sidewalks. The Town's sidewalk inventory consists of approximately 56 miles of sidewalks.

In 1999, CPW completed a comprehensive survey of the condition of the Town's sidewalks. Sidewalks are inspected and rated in conjunction with the annual pavement condition survey every four years. During off years, Concord Public Works staff performs in-house ratings for maintenance planning. Public Works staff then evaluates general sidewalk conditions, and the 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 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.

Sidewalk construction within the 2009 construction season included the extension of the sidewalk on Plainfield Road, reconstruction and widening of the sidewalk on Main Street from Old Stow Road to Damon Mill as part of the retaining wall replacement project, replacement of asphalt sidewalk with concrete in the downtown Concord business area between Sally Ann Food Shop and Stow Road, and reconstruction of sidewalk on Laurel Street in conjunction with the Roads Program. The Highway Division also installed an overlay on Old Bridge Road. The Route 62 footprint project included sidewalk reconstruction and extension work, funded through the Transportation Improvement Program (TIP).

CPW continues to plan to reduce the current backlog of new sidewalk requests as funding permits.

PUBLIC WORKS: Sidewalks

Item 22

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Capital Outlay	\$ 90,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000
Totals	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 100,000	100.00%	\$ 100,000	100.00%	0.00%
Totals	<u>\$ 100,000</u>	100.00%	<u>\$ 100,000</u>	100.00%	0.00%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
J-8	Sidewalk - Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Totals	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

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	2005	82
Stone Dust	2.7	2006	82
Portland Cement	2.7	2007	77
Stone Treated	1.1	2008	76
Brick	0.2	2009	76
Total Miles	55.6		
Sidewalk Condition Detail			
Condition	SCI Range	Miles	Percent
Replace	0-50	6.7	12%
Localized Repair	50-70	6.4	12
Shows Wear	70-90	28.0	50
No Distresses	90-100	14.4	26
Total		55.5	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 an 34.6% decrease in expenses compared to the FY10 budget which included additional borrowings for special road-related projects (details in Funding Plan table).
- Total funding from all sources for the Roads Program is \$1,311,600, assuming state aid remains at the same level authorized for FY10.
- The proposed borrowing authorization for road rehabilitation remains at \$700,000 per year.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 80,000	\$ 85,000	\$ 85,000	\$ 90,000
Other Funds	\$ 826,362	\$1,225,144	\$ 1,921,630	\$ 1,221,600
Total Expenditures	\$ 906,362	\$1,310,144	\$ 2,006,630	\$ 1,311,600

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 years leading up to the full four-year evaluation. 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. This level of effort and investment has been maintained by the Town since the mid-1990's utilizing both Town funds and state highway aid.

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Road Improvements	\$ 906,362	\$ 1,310,144	\$ 2,006,630	\$ 1,311,600	\$ 1,311,600
Total Expenditure	\$ 906,362	\$ 1,310,144	\$ 2,006,630	\$ 1,311,600	\$ 1,311,600

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 85,000	4.24%	\$ 90,000	6.86%	5.88%
State Aid - Chapter 90	521,630	26.00%	521,600	39.77%	-0.01%
Roads Program Borrowing <i>Other Borrowings</i>	700,000	34.88%	700,000	53.37%	0.00%
Sidewalk Extensions	250,000	12.46%	-	0.00%	-100.00%
Thoreau-Sudbury Intersect.	150,000	7.48%	-	0.00%	-100.00%
Cambridge Tpk. Design	300,000	14.95%	-	0.00%	-100.00%
Totals	<u>\$ 2,006,630</u>	100.00%	<u>\$ 1,311,600</u>	100.00%	-34.64%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
J-1	Road Improvements	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
	Totals	<u>\$ 85,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<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 2009 Roads Program improved approximately 3.68 miles of roads including reclamation of Revolutionary Road, Plainfield Road, Walden Terrace, Laurel Street, Ridge Road, Walnut Street, Chestnut Street, Middle Street and College Road. Sudbury Road and Academy Lane were selected to receive mill and overlay treatment.

The 2010 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 2010 PWC Roads Program public hearing.

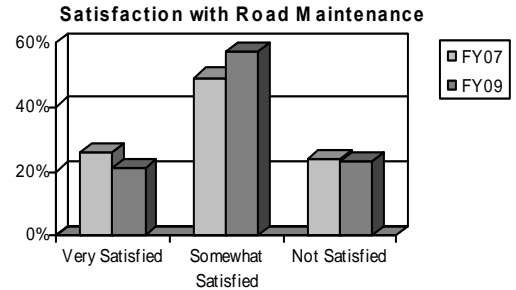
Public Work Programs

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?	FY07	FY08	FY09	FY10
Very Satisfied	26%	N/A	21%	N/A
Somewhat Satisfied	49%	N/A	57%	N/A
Not Satisfied	24%	N/A	23%	N/A

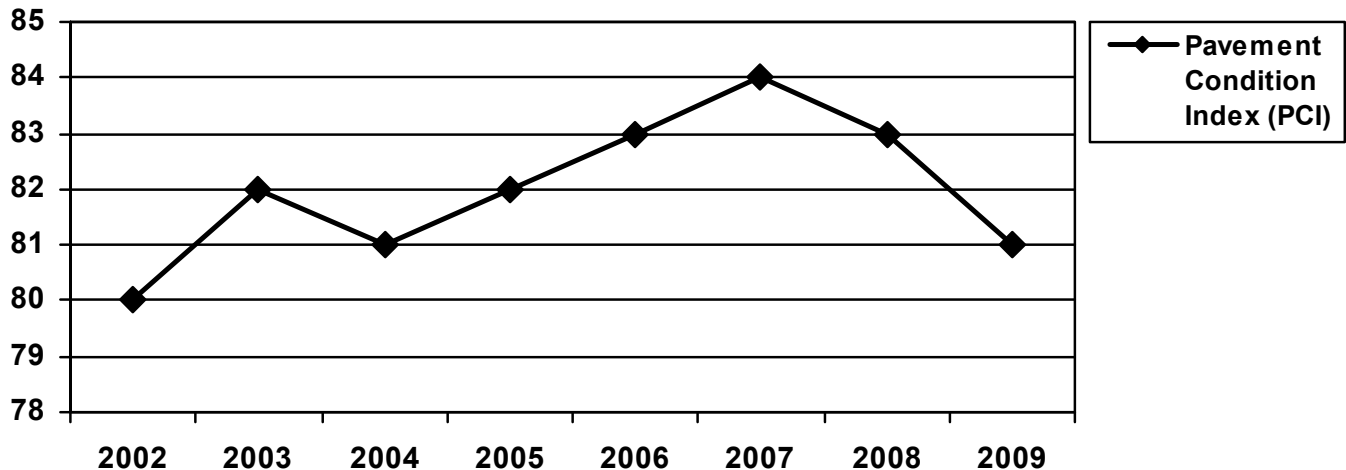


*Data Source: September, 2006 and November, 2008 telephone surveys.

Discussion: In the latest survey, nearly 80% of respondents were at least "somewhat satisfied" with the Town's road maintenance. However, when compared to the preceding survey, there was a slight drop in respondents describing themselves as "very satisfied" with Concord's road maintenance.

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

- The recommended funding level for FY2011 provides total Roads Program funding of approximately \$1,311,600, consisting of \$90,000 from the General Fund for related engineering design and inspection services, an estimated \$521,600 in Chapter 90 aid, and \$700,000 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	Plan	90,000	700,000	521,600	50771	1,311,600
2012	Plan	90,000	700,000	521,600	50771	1,311,600
2013	Plan	90,000	700,000	521,600	50771	1,311,600
2014	Plan	90,000	700,000	521,600	50771	1,311,600
2015	Plan	90,000	700,000	521,600	50771	1,311,600

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 6.3% decrease in operating cost from that of the FY10 budget.
- Utility costs are the most significant portion of the operation and maintenance expenditures. A decrease of \$10,055 in electricity and natural gas estimates accounted for most of the reductions, reflecting the lower price of gas and the installation of a new gas-fired HVAC system at 135 Keyes Road.
- Energy costs are expected to continue to be volatile making budget planning difficult.
- Capital Outlay consists of \$5,000 for miscellaneous building improvements.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 109,283	\$ 94,758	\$ 94,763	\$ 89,040
Other Funds	\$ 74,590	\$ 72,155	\$ 71,561	\$ 67,200
Total Expenditures	\$ 183,873	\$ 166,913	\$ 166,324	\$ 156,240

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	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$20,075	\$20,153	\$22,495	\$22,930	1.103	8.413
Natural Gas	\$25,656	\$24,866	\$34,370	\$25,840	1.361	0.816
Water	\$926	\$884	\$950	\$940	0.048	0.013
Sewer	\$1,897	\$1,842	\$2,000	\$2,100	0.101	0.013

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	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$15,172	\$15,561	\$17,640	\$9,000	1.604	9.732
Natural Gas	\$3,074	\$3,074	\$4,810	\$11,490	0.317	0.180
Water	\$231	\$226	\$290	\$270	0.023	0.005
Sewer	\$416	\$413	\$560	\$530	0.043	0.005

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 45,395	\$ 46,009	\$ 48,674	\$ 48,710	\$ 48,710
Purchased Services	10,000	-	-	-	-
Capital Outlay	19,892	33,168	5,000	16,250	5,000
133 Keyes Road	67,325	64,444	80,538	72,650	72,650
135 Keyes Road	41,261	23,291	32,112	29,880	29,880
Totals	\$ 183,873	\$ 166,913	\$ 166,324	\$ 167,490	\$ 156,240

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 94,763	56.97%	\$ 89,040	56.99%	-6.04%
Water Fund	\$ 52,371	31.49%	\$ 49,196	31.49%	-6.06%
Sewer Fund	\$ 12,729	7.65%	\$ 11,935	7.64%	-6.24%
Solid Waste Fund	\$ 6,461	3.88%	\$ 6,069	3.88%	-6.07%
Totals	\$ 166,324	100.00%	\$ 156,240	100.00%	-6.06%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
I-1	Building Improvements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Totals	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 46,980	1.00	\$ 46,980
5130	Overtime	50 hrs.	\$ 1,694	50 hrs.	\$ 1,730
	Totals	<u>1.00 FTEs</u>	<u>\$ 48,674</u>	<u>1.00 FTEs</u>	<u>\$ 48,710</u>

Mission Statement:

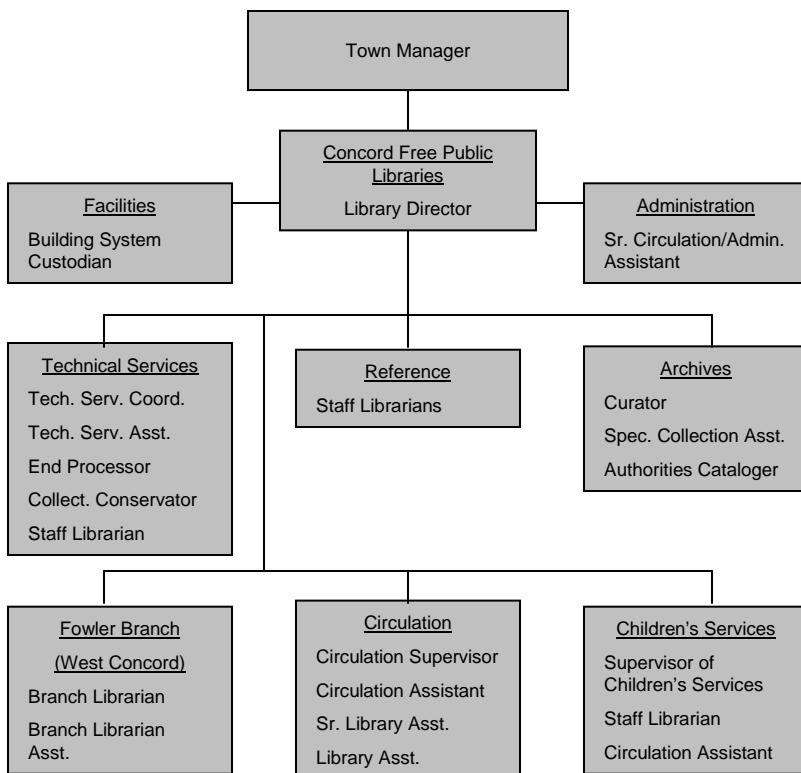
The mission of the Library is to serve as an access point to a broad spectrum of information, ideas, and recreational materials for all in the community.

Budget Highlights:

- This budget represents a 3.9% decrease in operating cost from that of the FY10 budget.
- In FY11, the Assistant Library Director position will remain vacant in order to allocate funding for the Head of Reference and staff reference librarian positions. There is no change in Library FTEs.
- Funding for Library books and materials (\$105,000) represents a 30% decrease over FY10, which is offset by a one time increase in the Library Corporation's contribution to the library book and material line by \$50,000.
- The budget also includes funding for computer equipment (\$10,000) at the FY10 level.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 1,648,549	\$ 1,757,070	\$ 1,781,235	\$ 1,711,379
Other Funds	\$ 14,000	\$ 14,000	\$ 17,309	\$ 17,309
Total Expenditures	\$ 1,662,549	\$ 1,771,070	\$ 1,798,544	\$ 1,728,688



Description:

The library provides, in an accessible and attractive manner, a collection of informational and recreational materials both online and from the newly-renovated main building in Concord Center and the Fowler Branch in West Concord.

In the spring of 2010, a major renovation and repair of the Fowler Branch Library is scheduled, which will maintain the historical detail of the original design while bringing all systems and all building access up-to-code, and more than doubling the library's service area. Funding for the project has been raised primarily 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 1,233,761	\$ 1,356,772	\$ 1,397,273	\$ 1,420,469	\$ 1,384,873
Purchased Services	104,169	112,105	101,240	95,930	95,930
Supplies	165,452	155,290	150,550	150,550	105,550
Other Charges	3,294	7,216	4,900	4,900	4,900
Capital Outlay	31,455	13,327	10,000	21,600	10,000
Library Corp. Costs	124,420	126,359	134,581	127,435	127,435
Totals	\$ 1,662,549	\$ 1,771,070	\$ 1,798,544	\$ 1,820,884	\$ 1,728,688

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 1,781,235	99.04%	\$ 1,711,379	99.00%	-3.92%
Library Corporation	3,309	0.18%	3,309	0.19%	0.00%
State Aid	14,000	0.78%	14,000	0.81%	0.00%
Totals	\$ 1,798,544	100.00%	\$ 1,728,688	100.00%	-3.88%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
M-1	Computer Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Totals	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Utility Performance Information						
Utility	Cost				Efficiency	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity (Main)	\$55,227	\$54,249	\$63,390	\$60,540	1.130	8.623
Electricity (Fowler)	\$7,946	\$7,658	\$8,603	\$5,140	1.532	8.640
Natural Gas (Main)	\$24,335	\$21,398	\$27,993	\$22,755	0.446	0.297
Natural Gas (Fowler)	\$5,521	\$5,689	\$6,972	\$4,340	1.138	0.704
Water	\$1,723	\$1,735	\$1,698	\$1,744	0.036	0.008
Sewer	\$3,675	\$3,765	\$3,732	\$3,916	0.078	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					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Library Director	1.00	\$ 91,494	1.00	\$ 94,500
	Assistant Library Director	1.00	-	0.00	-
	Technical Services Coordinator	1.00	77,646	1.00	77,012
	Curator	1.00	74,936	1.00	74,936
	Supervisor of Children's Services	1.00	74,341	1.00	74,341
	Circulation Supervisor	1.00	65,656	1.00	65,656
	Head of Adult Services	0.00	-	1.00	70,465
	Staff Librarian	3.55	246,412	2.80	175,947
	Staff Librarian (Ref. Lib.)	0.00	-	0.75	44,397
	Technical Services Assistant	1.88	89,929	1.88	89,929
	Sr. Circulation/Admin. Asst.	1.00	52,931	1.00	52,931
	Circulation Assistant	1.95	81,257	1.88	81,257
	Building Systems Custodian	1.00	43,774	1.00	43,869
	Building Maintenance Custodian	1.00	7,746	0.00	-
		Sub Total	<u>16.38 FTEs</u>	<u>\$ 906,122</u>	<u>15.30 FTEs</u>
5112	Branch Librarian	1.35	\$ 100,378	1.35	\$ 100,379
	Special Collections Assistant	0.50	25,381	0.50	25,381
	Sr. Library Assistant	1.18	58,000	1.18	58,000
	Branch Library Assistant	0.75	36,243	0.75	36,253
	Library Assistant	2.74	65,690	1.71	65,716
	Sub Total	<u>6.52 FTEs</u>	<u>\$ 285,692</u>	<u>5.49 FTEs</u>	<u>\$ 285,729</u>
5115	Circulation Assistant	0 hrs.	\$ 3,412	157 hrs.	\$ 3,345
	Library Assistant	0 hrs.	35,760	2150 hrs.	35,862
	Authorities Cataloguer	783 hrs.	18,134	783 hrs.	18,134
	Reference Librarian	0 hrs.	44,397	0 hrs.	-
	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>2.93 FTEs</u>	<u>\$ 194,266</u>	<u>4.03 FTEs</u>	<u>\$ 149,904</u>
5130	Custodial Overtime	94 hrs.	2500	94 hrs.	2500
5171	Tuition Reimbursement	N/A	1500	N/A	1500
	Vacancy Savings	N/A	\$ 7,193	N/A	0
	Total	<u>25.83 FTEs</u>	<u>\$ 1,397,273</u>	<u>24.81 FTEs</u>	<u>\$ 1,384,873</u>

Program Implementation

An amount of \$48,400 is budgeted in FY11 under Purchased Services for the cost of the Minuteman Library Network. This represents a 9% decrease over FY10 due to a Network revised formula for calculating those fees. The Purchased Services budget also includes \$9,000 for computer equipment maintenance, \$5,000 for the Oral History Program and \$33,530 for outsourced cleaning services.

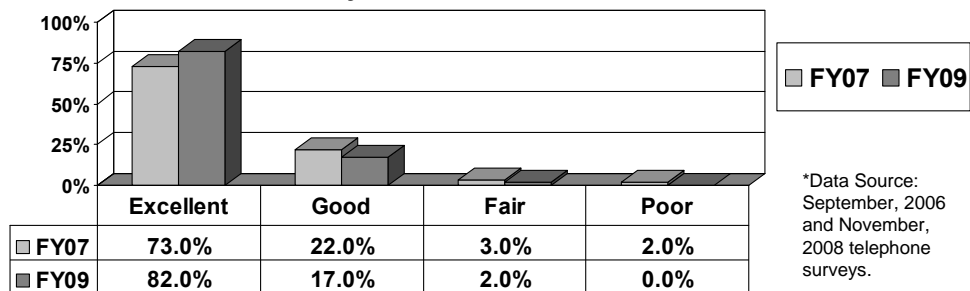
The FY11 budget provides \$105,000 for books and materials. With additional allocations from the Library Corporation of approximately \$125,000, and contributions from the Friends of the Library of about \$13,500, the total resources available for books and materials is projected to be \$243,500. This represents a 2% increase over FY10.

In accordance with the terms of a 1987 agreement between the Board of Selectmen and the Library Corporation, the Town took responsibility for paying certain building operating costs, including the cost for all utilities, telephone, printing, and office supplies. Electricity (\$65,680), natural gas (\$27,095), telephone (\$10,000), and office supplies (\$15,000) comprise the bulk of these costs, which in total are projected at \$127,435. This represents a drop of \$7,146 from FY10 budgeted levels, due primarily to more efficient budgeting for electricity, and the Library Corporation's assumption of electricity and utility costs at the Fowler Branch during the upcoming renovation.

As a partial offset to these expenses, the 1987 agreement provided for "late fines" previously retained by the Corporation to be instead allocated to the General Fund. In FY09, Library fines totaled nearly \$45,000.

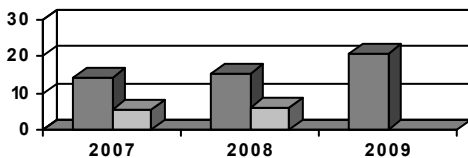
In addition to the funds appropriated by the Town, the library also is supported by grant funds, private contributions, and the Library Corporation. The Library Corporation supplements the library's operating budget with approximately \$200,000 of additional funding. Total FY11 resources from the Town budget and the Library Corporation together are estimated to be about \$1.95 million.

Overall Quality of the Concord Libraries

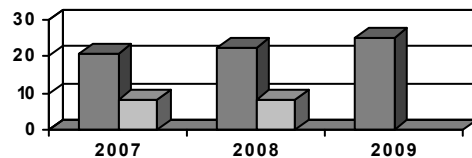


Discussion: The vast majority of respondents from the latest resident survey had a positive view of the quality of Concord's Public Libraries , with over 80% describing the quality as "Excellent."

Attendance per Capita ■ Concord Actual
■ Statewide Median



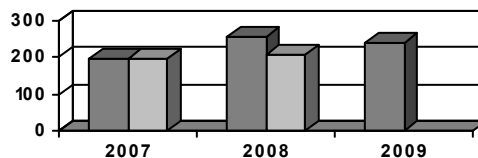
Direct Circulation per Capita ■ Concord Actual
■ Statewide Median



Reference Transactions per Capita ■ Concord Actual
■ Statewide Median



Programs ■ Concord Actual
■ Statewide Median



Discussion: The Concord Library provides services that are utilized by the community at levels well above those typical for the State.

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 a 0.4% decrease in operating cost from that of the FY10 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 FY11, an amount of \$10,598 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.

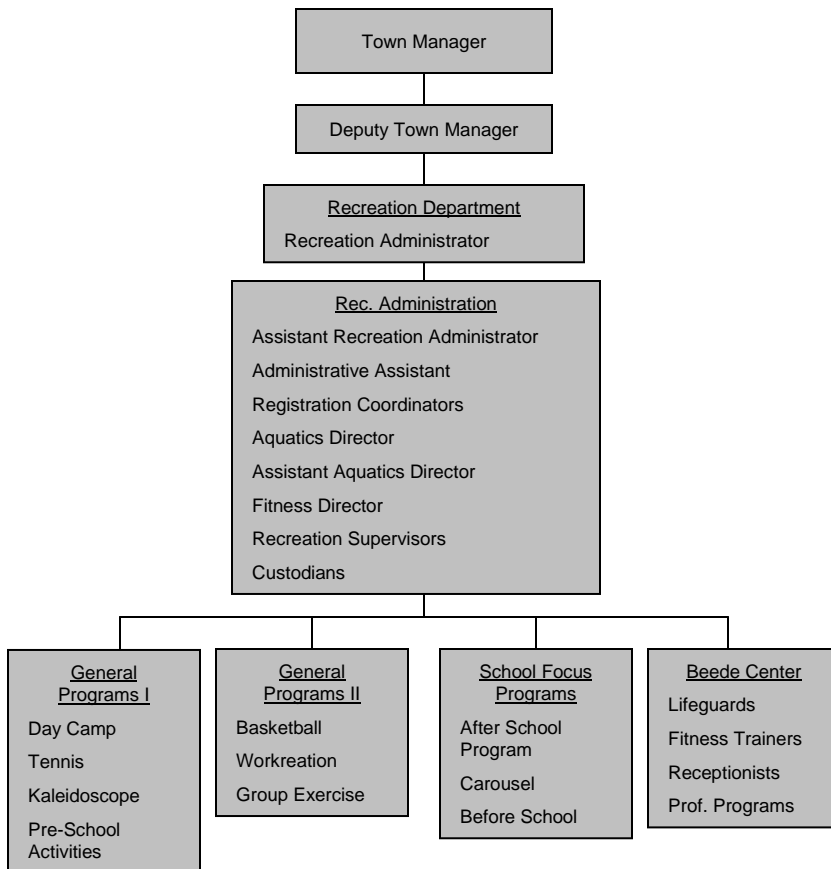
Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 87,320	\$ 95,219	\$ 97,538	\$ 86,940
Other Funds	\$ 1,388,363	\$ 1,467,667	\$ 1,330,369	\$ 1,335,913
Total Expenditures	\$ 1,475,683	\$ 1,562,886	\$ 1,427,907	\$ 1,422,853

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 1,258,977	\$ 1,277,973	\$ 1,340,345	\$ 1,335,402	\$ 1,335,402
Purchased Services	128,943	181,043	37,248	37,248	37,248
Supplies	26,618	23,451	5,850	5,850	5,850
Other Charges	473	379	-	-	-
Capital Outlay	3,640	27,614	-	-	-
Rec. Fund Contribution	57,033	52,426	44,464	44,482	44,353
Totals	<u>\$ 1,475,683</u>	<u>\$ 1,562,886</u>	<u>\$ 1,427,907</u>	<u>\$ 1,422,982</u>	<u>\$ 1,422,853</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 97,538	6.83%	\$ 86,940	6.11%	-10.87%
Recreation Fund	1,330,369	93.17%	1,325,315	93.14%	-0.38%
Swim and Fitness Fund	-	0.00%	10,598	0.74%	N/A
Totals	<u>\$ 1,427,907</u>	<u>100.00%</u>	<u>\$ 1,422,853</u>	<u>100.00%</u>	<u>-0.35%</u>

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Recreation Director	1.00	\$ 96,338	1.00	\$ 96,338
5157	Car Allowance	N/A	1,200	N/A	1,200
	General Fund Sub Total	<u>1.00 FTEs</u>	<u>\$ 97,538</u>	<u>1.00 FTEs</u>	<u>\$ 97,538</u>
5111	Assistant Recreation Director	1.00	75,467	1.00	75,467
	Recreation Supervisor	3.00	142,808	2.90	137,865
	Senior Administrative Assistant	1.00	57,066	1.00	57,066
5112	Recreation Clerk	0.56	20,014	0.56	20,014
	Sub Total	<u>5.56 FTEs</u>	<u>\$ 275,341</u>	<u>5.46 FTEs</u>	<u>\$ 270,398</u>
X	Other Rec. Fund Personnel Costs	39486 hrs.	966,466	39486 hrs.	966,466
5157	Car Allowance	N/A	1,000	N/A	1,000
	Sub Total	<u>18.91 FTEs</u>	<u>\$ 967,466</u>	<u>18.91 FTEs</u>	<u>\$ 967,466</u>
	Recreation Fund Sub Total	<u>24.47 FTEs</u>	<u>\$ 1,242,807</u>	<u>24.37 FTEs</u>	<u>\$ 1,237,864</u>
	Total	<u>25.47 FTEs</u>	<u>\$ 1,340,345</u>	<u>25.37 FTEs</u>	<u>\$ 1,335,402</u>

Program Implementation

In calendar year 2009, the Recreation Department served over 10,000 participants and had total program revenues of \$3.5 million (\$1.5 million in various program fees and \$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 FY11 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 scholarship program, which averages \$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 200+ children each day and relies on a support staff of over 75 employees.

2009 Summer Service Level				
Activity	Participants	Revenue	Expenses	Net
Baseball Clinic	20	3,325	2,826	499
Basketball Clinics	32	4,658	3,726	1,932
Extended Day AM/PM	315	16,458	10,600	5,858
Post Camp	34	11,400	8,450	2,950
Kaleidoscope/PreSchool Adv.	110	20,145	21,025	(800)
Ultimate Frisbee/Disc Sports	32	8,086	6,265	1,821
Brine Lacrosse	140	14,990	14,990	-0-
Theatre Camps (2)	80	16,875	14,343	2,532
Tennis Clinic	64	14,037	11,932	2,105
Workreation	207	31,720	24,000	7,720
Middle School Camp	37	4,828	4,828	-0-
Swim Programs				
Swim Lessons (Children's Center)	183	14,990	14,990	-0-
Family Swim	176	7,626	7,626	-0-
Adult Programs				
Group Exercise (June-August)	121	11,384	11,384	-0-
Minuteman Road Race	386	7,700	6,301	1,399
Concord Open				
Concord Open - 2009	104	84,200	72,200	12,000
Day Camp				
Day Camp - 2009	813	324,266	312,202	12,064

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 1.1% decrease in operating cost from that of the FY10 budget.
- The decrease in this FY11 budget is primarily due to the reduced cost for natural gas, as a result of a new lower contracted unit price.
- 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 \$6,702 of funding for utilities at the 105 Everett Street building.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 86,686	\$ 112,553	\$ 76,281	\$ 75,173
Other Funds	\$ 33,978	\$ 32,700	\$ 24,700	\$ 24,730
Total Expenditures	\$ 120,664	\$ 145,253	\$ 100,981	\$ 99,903

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: toddler gym classes, 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 39,318	\$ 41,387	\$ 39,276	\$ 39,276	\$ 39,276
Purchased Services	41,475	40,241	43,424	41,725	41,725
Supplies	6,072	4,474	12,000	12,200	12,200
105 Everett Street	7,920	6,151	6,281	6,702	6,702
Capital Outlay	25,879	53,000	-	-	-
Totals	\$ 120,664	\$ 145,253	\$ 100,981	\$ 99,903	\$ 99,903

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 76,281	75.54%	\$ 75,173	75.25%	-1.45%
Recreation Fund	24,700	24.46%	24,730	24.75%	0.12%
Totals	\$ 100,981	100.00%	\$ 99,903	100.00%	-1.07%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 39,276	1.00	\$ 39,276
	Total	1.00 FTEs	\$ 39,276	1.00 FTEs	\$ 39,276

Utility Performance Information						
Utility	Cost				Efficiency	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$11,642	\$13,359	\$13,000	\$13,621	1.069	8.128
Natural Gas	\$14,272	\$13,214	\$13,884	\$11,310	1.058	0.705
Water	\$1,337	\$1,419	\$1,520	\$1,560	0.114	0.031
Sewer	\$2,862	\$3,090	\$3,320	\$3,504	0.247	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 0.2% decrease in operating cost from that of the FY10 budget.
- The total budget decrease of \$237 in this FY10 budget is due in large part to the reduced contracted unit price for the facility's natural gas utility.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 119,849	\$ 125,921	\$ 132,381	\$ 132,144
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 119,849	\$ 125,921	\$ 132,381	\$ 132,144

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 2009 HWCC was also used during the evenings and on the weekends by over 14 different Town departments, 23 local not-for-profit groups and 6 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 2009, income from rent and donations for use of HWCC totaled \$15,006. This building fills a need in the community for small to medium-sized meeting spaces with adequate parking.

Utility Performance Information

Utility	Cost				Efficiency	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$16,164	\$16,428	\$19,096	\$18,627	1.145	8.307
Natural Gas	\$21,569	\$23,322	\$24,650	\$25,810	1.625	1.011
Water	\$565	\$534	\$500	\$539	0.037	0.009
Sewer	\$1,128	\$1,064	\$1,067	\$1,186	0.074	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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 55,096	\$ 57,729	\$ 60,838	\$ 61,709	\$ 61,709
Purchased Services	57,961	56,434	62,141	58,897	58,897
Supplies	3,732	9,150	4,290	6,478	6,478
Other Charges	61	-	112	60	60
Capital Outlay	3,000	2,609	5,000	10,000	5,000
Totals	\$ 119,849	\$ 125,921	\$ 132,381	\$ 137,144	\$ 132,144

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 132,381	100.00%	\$ 132,144	100.00%	-0.18%
Totals	\$ 132,381	100.00%	\$ 132,144	100.00%	-0.18%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 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	FY10 Budgeted		FY11 Proposed	
		# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 47,461	1.00	\$ 47,461
	Sub Total	<u>1.00 FTEs</u>	\$ 47,461	<u>1.00 FTEs</u>	\$ 47,461
5115	Part-Time Custodian	783 hrs.	12,137	783 hrs.	\$12,920
5130	Overtime	80 hrs.	1,240	80 hrs.	\$1,328
	Total	<u>1.38 FTEs</u>	\$ 60,838	<u>1.38 FTEs</u>	\$ 61,709

Mission Statement:

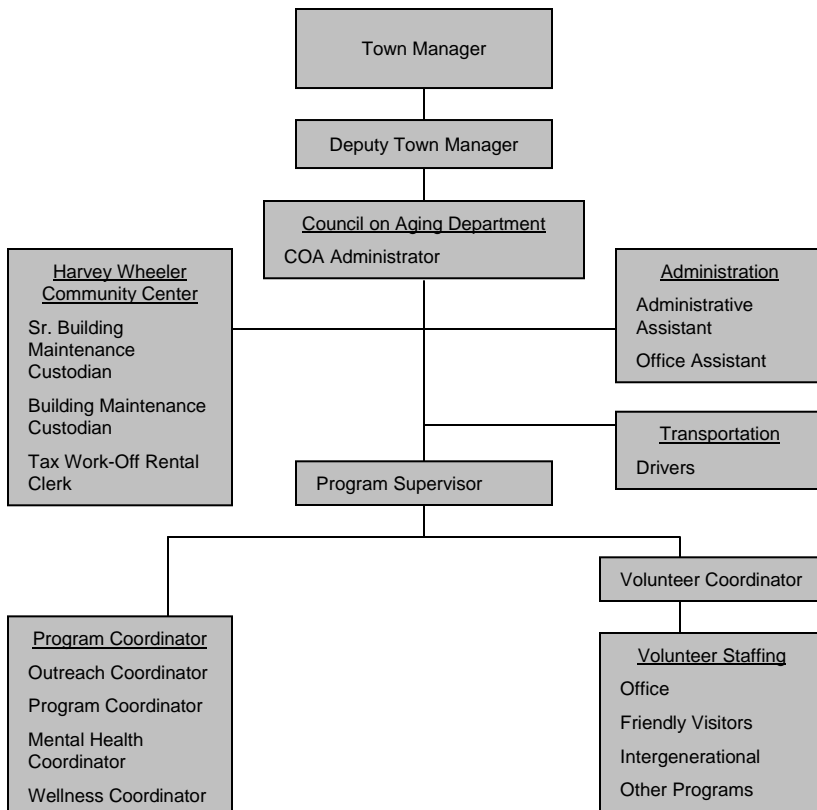
The mission of the Council on Aging is to assist Concord citizens over the age of 60 in maintaining their dignity, self-esteem, independence, and ability to participate in the community.

Budget Highlights:

- This budget represents a 1.1% increase in operating cost over that of the FY10 budget.
- The increase is primarily due to greater personnel services expenses as a result of having two part-time administrative assistants be consolidated into one full-time position.
- The State Formula Grant for FY 2011 is expected to be \$25,207.
- This grant partially supports four part-time positions: the Wellness Clinic Coordinator; Program Coordinator; Outreach Coordinator; and the Mental Health Worker.
- 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

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 211,887	\$ 217,932	\$ 231,586	\$ 234,534
Other Funds	\$ 38,948	\$ 32,063	\$ 35,007	\$ 35,007
Total Expenditures	\$ 250,835	\$ 249,995	\$ 266,593	\$ 269,541



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.

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 213,070	\$ 226,465	\$ 237,697	\$ 257,391	\$ 241,791
Purchased Services	21,952	12,127	16,573	14,648	14,648
Supplies	12,456	7,940	9,373	9,114	9,114
Other Charges	3,357	3,463	2,950	3,988	3,988
Capital Outlay	-	-	-	25,000	-
Totals	\$ 250,835	\$ 249,995	\$ 266,593	\$ 310,141	\$ 269,541

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 231,586	86.87%	\$ 234,534	87.01%	1.27%
EOEA Grant	25,207	9.46%	25,207	9.35%	0.00%
Community Chest Gift	9,800	3.68%	9,800	3.64%	0.00%
Totals	\$ 266,593	100.00%	\$ 269,541	100.00%	1.11%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	COA Administrator	1.00	\$ 69,160	1.00	\$ 69,224
	COA Supervisor	1.00	50,761	1.00	50,761
	Administrative Assistant	1.00	48,088	1.00	52,118
	Sub Total	<u>3.00 FTEs</u>	\$ 168,009	<u>3.00 FTEs</u>	\$ 172,103
5115	Van Drivers	2221 hrs.	18,948	2221 hrs.	18,948
	Office Assistant	726 hrs.	7,623	726 hrs.	7,623
	Wellness Clinic Coordinator	528 hrs.	8,844	528 hrs.	8,844
	Program Coordinator	480 hrs.	4,200	480 hrs.	4,200
	Outreach Coordinator	864 hrs.	10,800	864 hrs.	10,800
	Mental Health Worker	288 hrs.	7,200	288 hrs.	7,200
	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>	\$ 237,697	<u>5.83 FTEs</u>	\$ 241,791

Program Implementation

The FY11 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 Office of Elder Affairs (OEA), could be decreased in FY11 due to possible state funding cuts. This Grant provides full or partial funding for the following part-time positions: the Wellness Clinic Coordinator; Program Coordinator; Outreach Coordinator; and the Mental Health Worker. Any remaining grant funds are set-aside for volunteer recruiting, training and recognition.

The FY11 budget anticipates a gift (\$5,000) from the Concord-Carlisle Community Chest (CCCC) to fund half of the Volunteer Coordinator position. The FY11 budget includes \$5,000 in town funding for the Volunteer Coordinator position. A second CCCC gift is being requested in FY11 for 8 hours per week for the Mental Health Worker position.

Funding for the van in FY11 includes \$18,948 for van drivers' wages, \$7,202 for gas, \$255 for tires, and \$4,915 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:

- 26,000 phone calls came into the COA office for general information.
- 8,164 round trips were provided on the COA van.
- 1,215 health screenings were provided (blood pressure, blood sugar, cholesterol, etc.).
- 245 flu shots were given.
- 203 outreach clients received 389 home visits..
- A total of 4059 participated in recreational and social activities at the COA.

Volunteer statistics:

	2003	2004	2005	2006	2007	2008	2009
Number of Volunteers	165	258	275	320	361	375	350
Hours of Service	8150 hrs.	8528 hrs.	8939 hrs.	9169 hrs.	12,475 hrs.	12,483 hrs.	9,152 hrs.
Value of Hours*	\$125,428	\$131,245	\$142,300	\$160,457	\$225,174	\$225,693	\$178,555

•Value of hours based on the hourly value of \$19.51 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 2009, 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.
- These Town departments and organizations have become a major source of referrals to the COA of seniors in trouble. The average number of referrals per group/organization was five (8).
- A recent informal survey of these referral sources showed that 89% of those surveyed felt that the COA’s response was excellent and 11% rated the COA’s response as very good.
- In regards to the outcome of those referrals, those surveyed felt that the COA brought the situation to an excellent end 76% of the time. 18% rated the COA’s intervention as having a very good outcome and 6% 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 4.6% decrease in operating cost from that of the FY10 budget.
- The benefits portion of this account reflects one qualifying resident currently receiving monetary benefits.
- The small contingency that was included in the benefits line of FY10 budget (\$1,500) to address the possibility of a mid-year addition of another qualifying resident has been cut in order reflect the above mentioned 4.6% decrease.
- Purchased services for this account remain level at \$1,291 for telephone service and telephone maintenance for the Veterans' Agent.
- Funds are allocated for office supplies, gasoline, vehicle supplies, and conference/training expenses.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 31,164	\$ 29,476	\$ 31,668	\$ 30,222
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 31,164	\$ 29,476	\$ 31,668	\$ 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
<u>Veterans Services</u>					
Personnel Services	\$ 17,589	\$ 18,238	\$ 18,187	\$ 18,189	\$ 18,189
Purchased Services	1,019	1,260	1,291	1,291	1,291
Supplies	191	399	590	517	517
Other Charges	477	130	600	725	725
Sub Total	\$ 19,276	\$ 20,027	\$ 20,668	\$ 20,722	\$ 20,722
<u>Veterans Benefits</u>					
Other Charges	\$ 11,887	\$ 9,449	\$ 11,000	\$ 11,000	\$ 9,500
Totals	\$ 31,164	\$ 29,476	\$ 31,668	\$ 31,722	\$ 30,222

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 31,668	100.00%	\$ 30,222	100.00%	-4.57%
Totals	\$ 31,668	100.00%	\$ 30,222	100.00%	-4.57%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5115	Veterans Service Agent	783 hrs.	18,187	783 hrs.	18,189
	Total	<u>0.38 FTEs</u>	\$ 18,187	<u>0.38 FTEs</u>	\$ 18,189

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 0.7% decrease in operating cost from that of the FY10 budget, with \$1,000 being cut from the Street Flags portion of this account.
- Public safety (police overtime) remains a significant but necessary portion of this account at \$10,033.
- Additional celebration expenses combine to total \$10,950. This 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 has been reduced for FY11 from \$3,500 to \$2,500.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 23,844	\$ 23,855	\$ 23,650	\$ 23,483
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,844	\$ 23,855	\$ 23,650	\$ 23,483

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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Public Ceremonies	\$ 20,994	\$ 20,734	\$ 20,150	\$ 20,983	\$ 20,983
Memorial Day Flags	1,832	1,705	1,500	1,500	1,500
Street Flags	1,018	1,416	2,000	2,000	1,000
Totals	<u>\$ 23,844</u>	<u>\$ 23,855</u>	<u>\$ 23,650</u>	<u>\$ 24,483</u>	<u>\$ 23,483</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 23,650	100.00%	\$ 23,483	100.00%	-0.71%
Totals	<u>\$ 23,650</u>	100.00%	<u>\$ 23,483</u>	100.00%	-0.71%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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 19.2% decrease in operating cost from that of the FY10 budget.
- In order to accommodate the budget decrease, the Restroom facility will be closed from January 1 through March 15, which is coincidental with the closing of the Visitor Information portion of the facility that is run by the Chamber of Commerce.
- This budget continues to include \$2,000 as payment to the Chamber of Commerce for providing Visitors Center Services.
- Daily restroom cleaning of this highly used facility remains a high priority each day it is open, with cleaning costs split between staff custodial costs for overtime and contract cleaning.
- Custodial supplies also remain a significant portion of this account.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 25,890	\$ 25,601	\$ 31,375	\$ 25,818
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 25,890	\$ 25,601	\$ 31,375	\$ 25,818

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 have been open 365 days-a-year since the facility opened, and are cleaned and re-stocked with supplies at least once, but usually twice, each day. In order to accommodate the currently difficult fiscal circumstances, it is proposed that the facility be closed from January 1 through March 15 – which falls within the winter shut-down of the Information Center portion of the facility.

Utility Performance Information

Utility	Cost				Efficiency	
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed	FY09 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$1,271	\$1,276	\$1,382	\$1,442	1.139	7.277
Natural Gas	\$1,482	\$1,671	\$1,324	\$1,045	1.492	0.707
Water	\$630	\$487	\$714	\$690	0.435	0.119
Sewer	\$1,349	\$1,057	\$1,570	\$1,551	0.944	0.119

The Visitors Center has a square footage of 1,120 and is used daily. Amounts are for entire building. 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			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 7,288	\$ 6,822	\$ 8,555	\$ 8,556	\$ 7,194
Purchased Service	11,832	9,825	12,970	12,803	10,244
Supplies	2,249	2,954	4,850	4,850	3,880
Other Charges and Expenses	-	-	2,500	2,500	2,000
Capital Outlay	4,521	6,000	2,500	5,000	2,500
Totals	\$ 25,890	\$ 25,601	\$ 31,375	\$ 33,709	\$ 25,818

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 31,375	100.00%	\$ 25,818	100.00%	-17.71%
Totals	\$ 31,375	100.00%	\$ 25,818	100.00%	-17.71%

Capital Outlay Plan							
Ref. #	Description	FY10 Budgeted	FY11 Proposed	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed
A-5	Building Improvements	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Totals	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5130	Overtime (custodian)	300 hrs.	8,555	252 hrs.	7,194
	Total		\$ 8,555		\$ 7,194

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 and state statute.

Budget Highlights:

- This budget represents a 25.0% increase in operating cost over that of the FY10 budget.
- As of June 30, 2009, the General Fund accrued liability for sick leave buyback payable at retirement was \$1,486,000 (+3.6%) for 125 eligible active Town employees. 61% of this liability is on account of uniformed Police and Fire personnel.
- At FY09 year-end, \$62,500 was encumbered and reserved toward meeting this long-term liability.
- The accumulated reserve balance at June 30, 2009 was \$112,500.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 51,915	\$ 71,848	\$ 72,000	\$ 90,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 51,915	\$ 71,848	\$ 72,000	\$ 90,000

Description:

It is not possible to determine ahead of time specifically who will receive these benefits. Therefore, these items are aggregated into a single appropriation account. 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.

Public Safety Medical Disability:

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

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

Employee Assistance Program:

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

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Unused Sick Leave	17,367	-	60,000	80,000	80,000
Public Safety	1,898	978	4,000	2,500	2,500
Employee Assistance Program	7,650	8,370	8,000	7,500	7,500
Sick Leave Buyback Res.	25,000	62,500	-	-	-
Totals	<u>\$ 51,915</u>	<u>\$ 71,848</u>	<u>\$ 72,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 72,000	100.00%	\$ 90,000	100.00%	25.00%
Totals	<u>\$ 72,000</u>	100.00%	<u>\$ 90,000</u>	100.00%	25.00%

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 in operating cost from that of the FY10 budget.
- This account is less than 1% of Article 7, the accounts under the jurisdiction of the Town Manager.
- No change is proposed for FY11.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Transfer to Other Accts.	\$ (183,709)	\$ (78,168)	N/A	N/A
Return to Revenue	\$ 41,291	\$ 146,832	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 2010 Annual Town Meeting.

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 FY09 the Finance Committee made transfers summarized in the following table:

<u>Town Account</u>	<u>Amount</u>	<u>Purpose</u>
Finance Committee	\$1,600.00	Recording Secretary services
School Bus Repairs (School Dept.)	25,679.73	Appropriation of insurance recovery credited to General Fund in accordance with State Law.
Snow and Ice Removal	48,255.28	Winter storm costs in excess of original appropriation.
Social Security/Medicare	2,633.22	Medicare 1.45% tax on covered payroll in excess of original appropriation
Total	\$78,168.23	

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Original Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Total Transferred	(183,709)	(78,168)	N/A	N/A	N/A
Balance Unexpended (Return to Revenue)	41,291	146,832	N/A	N/A	N/A

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 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 16.7% increase in operating cost over that of the FY10 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 normal scale adjustment, step, merit, and collective bargaining costs as well as reclassification and market adjustments pursuant to the new plan.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
Appropriation	\$ 550,000	\$ 600,000	\$ 300,000	\$ 350,000
Less Transfers & Encumbrances	\$ (365,858)	\$ (560,013)	\$ (295,750)	N/A
Balance Unexpended	\$ 184,142	\$ 39,987	\$ 4,250	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 FY11 recommendation is projected to be sufficient for a 2.0% market 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 FY11 step increase and merit pay plan prior to July 1, 2010.

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

This account also covers other salary related costs such as merit increases for Managerial & Professional Employees, collective bargaining agreements, and position reclassifications.

Only longevity increments scheduled for existing staff are included in the proposed departmental budgets. All other salary changes for FY11 are proposed for funding from this account.

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Original Appropriation	\$ 550,000	\$ 600,000	\$ 300,000	\$ 425,000	\$ 350,000
Total Transfers	(365,858)	(550,013)	(295,750)	N/A	N/A
Encumbered	-	(10,000)	-	N/A	N/A
Balance Unexpended (Return to Revenue)	\$ 184,142	\$ 39,987	\$ 4,250	N/A	N/A

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 300,000	100.00%	\$ 350,000	100.00%	16.67%
Totals	<u>\$ 300,000</u>	100.00%	<u>\$ 350,000</u>	100.00%	16.67%

Mission Statement:

This account exists to acquire land for Town use.

Budget Highlights:

- This budget represents a 100.0% decrease in operating cost from that of the FY10 budget.
- No General Fund support is proposed in FY11.
- 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.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 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 FY11. The balance of the fund as of June 30, 2009 was \$24,010.

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Purchased Services	\$ 3,428	\$ 5,200	\$ 15,000	\$ -	\$ -
Other Charges & Expenses	\$ 1,952	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 5,380	\$ 5,200	\$ 15,000	\$ -	\$ -

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 15,000	100.00%	\$ -	N/A	-100.00%
Totals	\$ 15,000	100.00%	\$ -	N/A	-100.00%

Land Fund History

	FY05	FY06	FY07	FY08	FY09	FY10 Budgeted	FY11 Budgeted
<u>Fund Source</u>							
Beginning Balance	\$ 29,862	\$ 32,508	\$ 19,691	\$ 20,738	\$ 16,170	\$ 24,010	\$ 39,210
Return to Fund	-	-	-	-	12,700 (g)	-	-
Sale of Land	708,925 (c)	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	15,000	-
Gifts	-	-	-	-	-	-	-
Interest Earned	14,780	928	1,047	812	340	200	200
Total Available	\$ 753,567	\$ 33,436	\$ 20,738	\$ 21,550	\$ 29,210	\$ 39,210	\$ 39,410
<u>Fund Uses</u>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Purchase	710,000 (d)	-	-	-	-	-	-
Options	-	-	-	-	-	-	-
Appraisal, Legal, Surveying, etc.	11,059 (e)	13,745	-	5,380 (f)	5,200	-	-
Total Used	\$ 721,059	\$ 13,745	\$ -	\$ 5,380	\$ 5,200	\$ -	\$ -
Ending Balance	\$ 32,508	\$ 19,691	\$ 20,738	\$ 16,170	\$ 24,010	\$ 39,210	\$ 39,410

Notes:

- (c) Sale of 63B Cambridge Turnpike pursuant to Article 5, Special Town Meeting, March 22, 2004.
- (d) The 2005 Town Meeting appropriated proceeds from the 63B Cambridge Turnpike sale to partially redeem the \$900,000 note issued for the Ammendolia purchase.
- (e) Strawberry Hill land appraisal; Burke land site assessment.
- (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.

Budget Highlights:

- This budget represents a 9.1% increase in insurance costs over those of the FY10 budget.
- The General Fund share of this account is budgeted to increase by 7.5% in FY11.
- 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 will require a \$2 million increase in the General Fund appropriation.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$3,550,443	\$3,646,048	\$ 4,152,600	\$ 4,465,000
Transfer to Insurance Reserve	\$ 49,557	\$ 178,952	\$ -	\$ -
Other Funds	\$ 381,296	\$ 380,943	\$ 361,400	\$ 459,000
Total Expenditures	\$3,981,296	\$4,205,943	\$ 4,514,000	\$ 4,924,000

Description:

This budget provides for the Town's share of the cost of employee group insurance programs. It covers both Town government **and** Concord Public School employees. The Town offers health, dental and basic life insurance programs on a contributory basis. State law requires that the Town's contribution rate can be **no less than 50%**. This is the rate the Town contributes for retirees, but the contribution rate for active employees is slightly higher depending on the plan option. Overall, the Town contributes approximately 55% of the cost for active employees. The Town also provides supplemental life insurance and a disability income protection plan on a group basis but, in accordance with state law, no Town contribution is paid for these programs.

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, 2010, the MNHG Group covered 4,205 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.

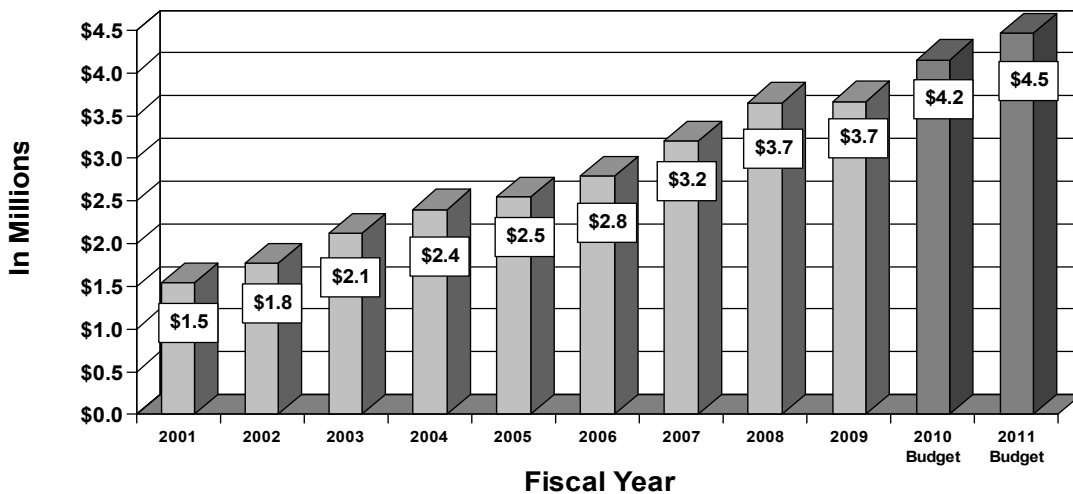
JOINT (TOWN-CPS): Group Insurance

Item 37A

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Health Insurance	\$ 3,663,823	\$ 3,771,535	\$ 4,235,000	\$ 4,600,000	\$ 4,600,000
Life Insurance	16,444	16,286	20,000	20,000	20,000
Dental Insurance	235,272	235,338	245,000	254,000	254,000
Other Prof. Services	16,200	11,200	14,000	15,000	15,000
Medicare Part B Penalty	-	12,631	-	35,000	35,000
Transfer to Ins. Res. Fund	49,557	178,952	-	-	-
Total Expenditure	\$ 3,981,296	\$ 4,225,943	\$ 4,514,000	\$ 4,924,000	\$ 4,924,000

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 4,152,600	91.99%	\$ 4,465,000	90.68%	7.52%
Light Fund	190,000	4.21%	216,000	4.39%	13.68%
Water Fund	50,000	1.11%	65,000	1.32%	30.00%
Sewer Fund	16,400	0.36%	19,000	0.39%	15.85%
Recreation Fund	45,000	1.00%	66,000	1.34%	46.67%
Swim & Fitness Center Fund	50,000	1.11%	81,000	1.65%	62.00%
Retirement	10,000	0.22%	12,000	0.24%	20.00%
Totals	\$ 4,514,000	100.00%	\$ 4,924,000	100.00%	9.08%

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 8% increase in premium costs.
- Various MIIA discounts (of about 13%) have been received in the recent past, but their continuation lacks predictability and, therefore, are not included in this budget.
- Premium budget of \$335,000 is projected to be apportioned as follows:

Expenditure Summary				
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 129,588	\$ 133,487	\$ 200,000	\$ 175,000
Transfer to Insurance Reserve	\$ 95,412	\$ 91,513	\$ -	\$ -
Other Funds	\$ 183,305	\$ 147,293	\$ 185,000	\$ 180,000
Total Expenditures	\$ 408,305	\$ 372,293	\$ 385,000	\$ 355,000

	<u>\$ in thousands</u>	<u>% of total</u>
Town Appropriation	\$155	46.3%
Public Schools (K-8)	55	16.4
CCRS	30	9.0
Light Fund	40	11.9
Water Fund	31	9.3
Sewer Fund	9	2.7
Swim & Fitness Ctr.	7	2.1
All Other	8	2.4
Total	\$335	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 \$199.7 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 \$355,000, with an expected actual cost of \$310,000. 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 FY11 (the rate adjustment in July, 2010) anticipates a general premium increase and a drop in available "reward credits."

Also, the addition of insurance for the completed Willard School adds about \$5,000 to the property insurance premium.

JOINT (TOWN-CPS): Property and Liability Insurance

Item 37B

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Insurance Premiums	\$ 307,893	\$ 280,780	\$ 355,000	\$ 335,000	\$ 335,000
Damages to Pers. & Prop.	5,000	-	5,000	10,000	10,000
Insurance Advisor	-	-	25,000	10,000	10,000
Transfer to Ins. Res. Fund	95,412	91,513	-	-	-
Total Expenditure	\$ 408,305	\$ 372,293	\$ 385,000	\$ 355,000	\$ 355,000

Insurance Premium Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Gross Budget	General Fund Only
Automobile	\$ 68,863	\$ 72,508	\$ 75,000	\$ 85,000	\$ 45,000
General Liability, Umbrella, Pub. Officer, School Board	91,872	108,181	100,000	108,000	40,000
Property Insurance	121,335	98,278	150,000	110,000	40,000
Police and Fire Medical	23,903	-	28,933	30,000	30,000
All Other	1,920	1,813	1,067	2,000	
Total Expenditure	\$ 307,893	\$ 280,780	\$ 355,000	\$ 335,000	\$ 155,000

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 200,000	51.95%	\$ 175,000	49.30%	-12.50%
Other Sources:					
CMLP	40,000	10.39%	40,000	11.27%	0.00%
Water	33,000	8.57%	31,000	8.73%	-6.06%
Sewer	9,000	2.34%	9,000	2.54%	0.00%
Swim and Fitness	7,000	1.82%	7,000	1.97%	0.00%
CPS	60,000	15.58%	55,000	15.49%	-8.33%
CCRSD	31,000	8.05%	30,000	8.45%	-3.23%
Other	5,000	1.30%	8,000	2.25%	60.00%
Totals	\$ 385,000	100.00%	\$ 355,000	100.00%	-7.79%

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 \$628 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

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 126,014	\$ 117,484	\$ 200,000	\$ 200,000
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 126,014	\$ 117,484	\$ 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 FY11 in relation to total projected payroll of about \$44 million is about ¼ of 1%. This is a small fraction of the minimum payroll tax percentage of 1.26%.

The budget recommendation allows for a slight increase from 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.

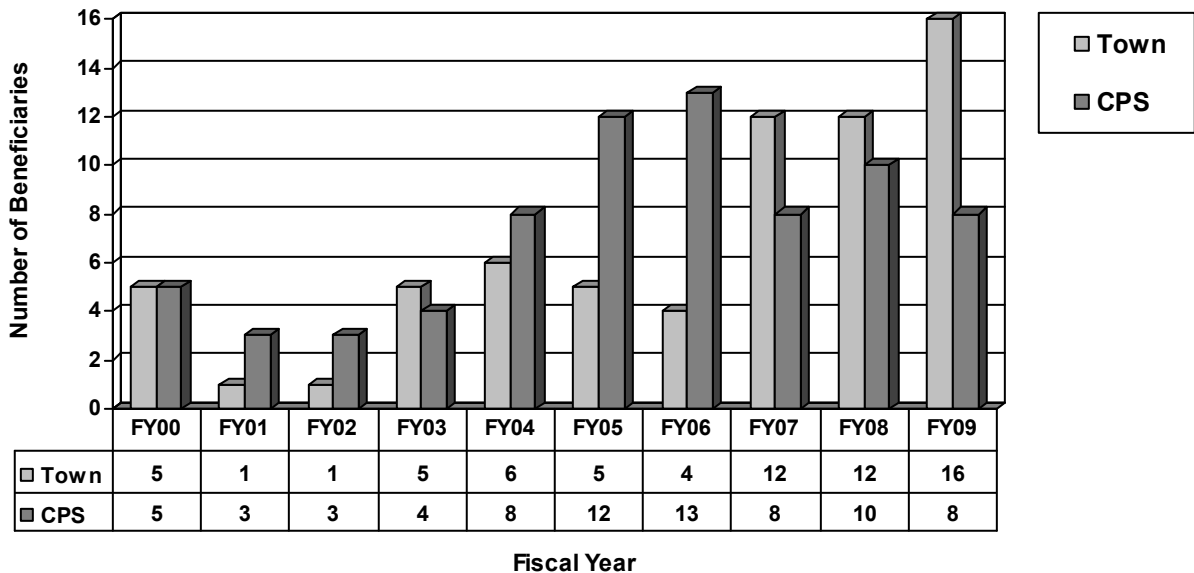
"Stop-Loss" coverage with an insured ceiling of \$2 million per year, a specific retention level of \$350,000 per accident and an aggregate retained loss of \$558,054 per year has been acquired for the current year (July 1, 2009 to June 30, 2010) at a premium of \$32,477, of which the General Fund's share was \$25,626.

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

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Unemployment Comp.	\$ 74,079	\$ 55,781	\$ 100,000	\$ 100,000	\$ 100,000
<u>Workers Comp.</u>					
Admin. Services	\$ 12,420	\$ 12,755	\$ 20,000	\$ 20,000	\$ 20,000
Reinsurance/Stop-loss	23,658	24,290	30,000	30,000	30,000
Medical Expenses	15,857	24,658	50,000	50,000	50,000
Other	-	-	-	-	-
Total Expenditure	\$ 126,014	\$ 117,484	\$ 200,000	\$ 200,000	\$ 200,000

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 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, 2008, the Revised Funding Schedule projected full funding status as of FY12.
- Investment performance for the two-year period to January 1, 2010 has been sharply negative, with a 11.4% loss for the 24-month period.
- The next biennial actuarial valuation as of January 1, 2010 will result in a significant extension of the funding schedule and an increase in the annual required employer share.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$2,380,000	\$2,450,000	\$ 2,500,000	\$ 2,750,000
Other Funds	\$ 309,391	\$ 315,428	\$ 338,767	\$ 362,000
Total Expenditures	\$2,689,391	\$2,765,428	\$ 2,838,767	\$ 3,112,000

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, 2008 reported pension benefit obligations as follows:

	At 1/1/06	At 1/1/08	% Change (2 years)
Obligations (AAL)	\$83,989,223	\$94,681,278	12.7%
Assets (AVA)	\$75,974,208	\$90,963,278	19.7%
Unfunded Obligation	\$8,015,015	\$3,718,000	-53.6%
Funded Ratio	90.5%	96.1%	n/a

AAL = Actuarial Accrued Liability

AVA = Actuarial Value of Assets

JOINT (TOWN-CPS): Retirement

Item 39

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Contributory Retirement	\$ 2,467,270	\$ 2,531,596	\$ 2,548,752	\$ 2,750,000	\$ 2,750,000
Transfer to Pension Reserve.	222,121	233,832	290,015	362,000	362,000
Total Expenditure	\$ 2,689,391	\$ 2,765,428	\$ 2,838,767	\$ 3,112,000	\$ 3,112,000

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 2,500,000	88.07%	\$ 2,750,000	88.37%	10.00%
Light Fund	247,477	8.72%	265,000	8.52%	7.08%
Water Fund	23,298	0.82%	25,000	0.80%	7.31%
Sewer Fund	5,824	0.21%	6,000	0.19%	3.02%
Swim and Fitness Fund	62,168	2.19%	66,000	2.12%	6.16%
Totals	\$ 2,838,767	100.00%	\$ 3,112,000	100.00%	9.63%

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%

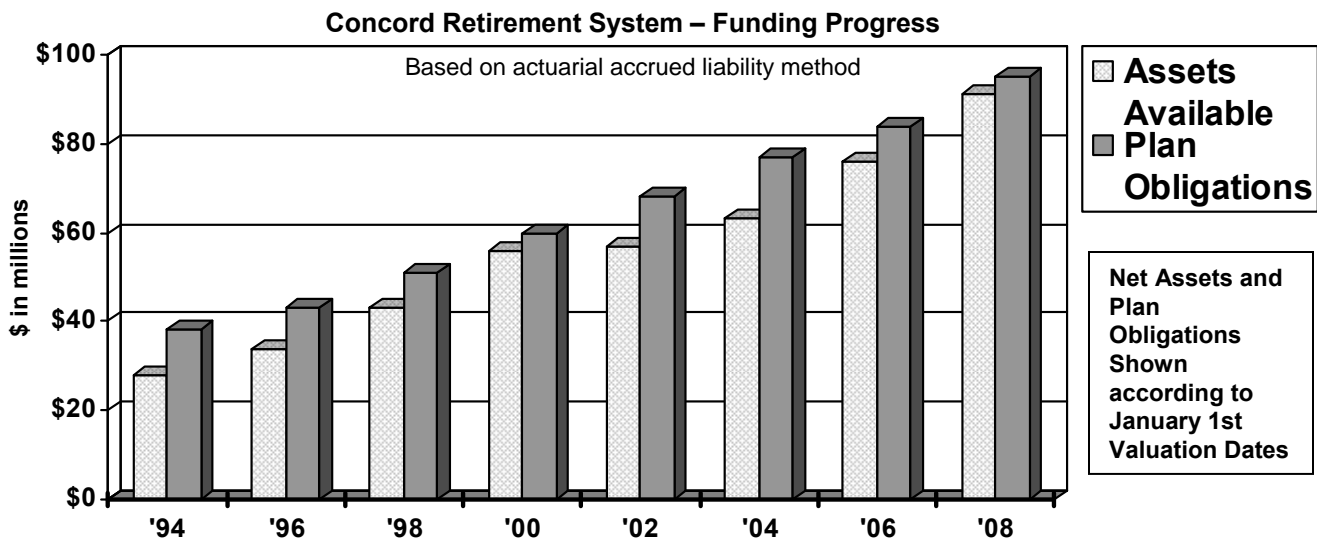
Program Implementation

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. Current taxpayers are thus paying not only for the accumulated future benefits payable to current employees upon their retirement, but also for the benefits of currently retired persons. 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, 2008, the Retirement System was 96.1% funded, but calendar 2008 investment results were sharply negative. While calendar year 2009 saw a rebound, the two-year period 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.



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 \$4,408,829 on December 31, 2009 (an increase of 18.7% for the calendar year). As of that date, the market value of the system's assets was estimated at \$82,192,000 (an increase of \$11.1 million for the calendar year).

The Pension Fund contribution required from the employers for FY11 is \$3,226,582. The Cost of Benefits required to be funded in FY11 is estimated at \$4,207,352. This difference of \$980,770 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). FY08-10 costs and projected FY11 costs are:

	FY08	FY09	FY10	FY11
Pension Fund	\$3,427,090	\$3,726,459	\$3,870,991	\$4,207,352
Less cost payable only by CHA	11,336	11,336	11,336	11,336
Less PRF transfer	530,733	773,801	859,359	980,770
Net Funding (all employers)	<u>\$2,885,021</u>	<u>\$2,941,322</u>	<u>\$3,000,296</u>	<u>\$3,215,246</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 FY11 will be:

	FY09		FY10		FY11	
Town (including CPS)	\$2,531,596	86.07%	\$2,548,752	84.95%	\$2,750,000	85.53%
CCRSRD	\$388,549	13.21%	431,742	14.39%	432,772	13.46%
Housing Authority (CHA)	\$21,178	0.72%	19,802	0.66%	32,474	1.01%

Performance Information: The Retirement System operates on a calendar year fiscal period. For the year ended December 31, 2008, system receipts of *minus* \$16.9 million were derived as follows:

Employee Contributions	\$2,102,426
Employer Contributions	\$2,952,658
Commonwealth (COLA)	\$118,412
Investment Earnings (Losses)	\$22,075,728

For the five-year period 2004-2008, the Concord Retirement System's investment performance showed an annualized return of 2.38% compared to a composite rate of return of 3.13% for all 106 retirement boards in the MGL Chapter 32 pension system.

Concord's funded ratio of 96.1% at January 1, 2008 ranked 5th out of 106 retirement boards as reported on PERAC's website as of October 1, 2009.

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 7.1%, to \$485,000, 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

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 494,879	\$ 512,633	\$ 545,000	\$ 580,000
Other Funds	\$ 164,212	\$ 136,528	\$ 155,000	\$ 148,000
Total Expenditures	\$ 659,091	\$ 649,162	\$ 700,000	\$ 728,000

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 82% in FY09 and is projected to be 85% in FY11 (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%. Membership in the Town's retirement system requires a minimum 25-hour per week permanent position. Thus, the Social Security legislation covers most part-time employees. 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	FY05	FY06	FY07	FY08	FY09	Est. FY10	Est. FY11
Town	73%	75%	76%	77%	78%	79%	81%
CPS	74%	80%	81%	85%	88%	88%	89%

Social Security Tax

% of Expense	FY08 Actual	FY09 Actual
Town – General Fund	21%	27%
Recreation	24%	28%
Swim & Fitness	26%	14%
CPS	28%	29%
Other	1%	2%

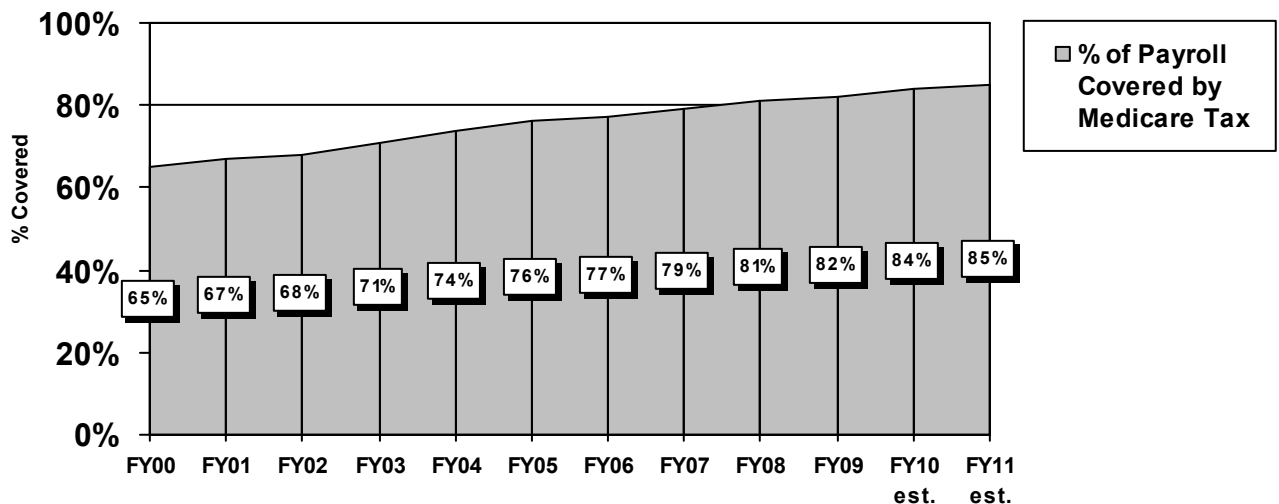
JOINT (TOWN-CPS): Social Security/Medicare

Item 40

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Medicare Tax	\$ 468,551	\$ 489,176	\$ 540,000	\$ 558,000	\$ 558,000
Social Security Tax	190,540	159,986	170,000	170,000	170,000
Total Expenditure	\$ 659,091	\$ 649,162	\$ 710,000	\$ 728,000	\$ 728,000

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 545,000	76.76%	\$ 580,000	79.67%	6.42%
Light Fund	28,000	3.94%	29,500	4.05%	5.36%
Water Fund	12,000	1.69%	11,500	1.58%	-4.17%
Sewer Fund	3,000	0.42%	3,000	0.41%	0.00%
Recreation Fund	72,000	10.14%	64,000	8.79%	-11.11%
Swim and Fitness Center	47,800	6.73%	36,000	4.95%	-24.69%
Solid Waste Disposal Fund	1,000	0.14%	1,000	0.14%	0.00%
Parking Meter Fund	800	0.11%	1,000	0.14%	25.00%
Gift Fund	400	0.06%	1,400	0.19%	250.00%
Retirement Admin. Fund	-	0.00%	600	0.08%	N/A
Totals	\$ 710,000	100.00%	\$ 728,000	100.00%	2.54%

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 FY11 tax-supported debt service – within the Levy Limit and excluded – is projected to be 9.2% of the total proposed General Fund budget.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
Within the Levy Limit	\$2,781,173	\$2,930,642	\$ 3,150,000	\$ 3,175,000
Excluded Debt	\$2,550,432	\$3,295,166	\$ 3,973,397	\$ 3,864,782
Debt Stabilization	\$ -	\$ -	\$ -	\$ 1,000,000
Total*	\$5,331,605	\$6,225,808	\$ 7,123,397	\$ 8,039,782

*Total does not include Premium Reserve charges.

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.

JOINT (TOWN-CPS): Debt Service

Item 41

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
i. Long-Term Debt					
Town - Principal	\$ 1,560,000	\$ 1,761,000	\$ 1,750,000	\$ 2,025,000	\$ 2,025,000
Interest	256,151	290,184	258,385	240,517	240,517
Sub Total	\$ 1,816,151	\$ 2,051,184	\$ 2,008,385	\$ 2,265,517	\$ 2,265,517
School - Principal	740,000	685,000	875,000	655,000	655,000
Interest	90,270	88,270	96,511	85,568	85,568
Sub Total	\$ 830,270	\$ 773,270	\$ 971,511	\$ 740,568	\$ 740,568
A. Within the Levy Limit Total	\$ 2,646,421	\$ 2,824,454	\$ 2,979,896	\$ 3,006,085	\$ 3,006,085
Debt Exclusion - Town Principal	293,934	270,326	171,747	173,196	173,196
Interest	69,688	58,177	52,675	48,717	48,717
Transfer to Capital Projects	-	-	-	-	-
Subtotal	\$ 363,622	\$ 328,503	\$ 224,422	\$ 221,913	\$ 221,913
Debt Exclusion - School - Principal	1,070,000	1,635,000	2,325,000	2,990,000	2,990,000
Interest	845,359	991,237	1,339,488	1,648,275	1,648,275
Subtotal	\$ 1,915,359	\$ 2,626,237	\$ 3,664,488	\$ 4,638,275	\$ 4,638,275
B. Excluded Debt Total	\$ 2,278,981	\$ 2,954,741	\$ 3,888,910	\$ 4,860,188	\$ 4,860,188
Long-Term Debt Total (A+B)	\$ 4,925,402	\$ 5,779,195	\$ 6,868,806	\$ 7,866,273	\$ 7,866,273
ii. Short-Term Debt					
BAN Interest - within levy limit	130,543	99,444	140,104	138,000	138,000
BAN Interest - debt exclusion	271,846	240,426	88,435	10,000	10,000
Principal Paydown - debt exclusion (Willard BAN)	-	100,000	-	-	-
Sub Total	\$ 402,389	\$ 439,870	\$ 228,539	\$ 148,000	\$ 148,000
iii. Issuance Costs					
Issuance costs within levy limit	3,814	6,744	30,000	30,915	30,915
Grand Total	\$ 5,331,605	\$ 6,225,809	\$ 7,127,345	\$ 8,045,188	\$ 8,045,188

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
Gen. Fund - within levy limit	\$ 3,150,000	44.20%	\$ 3,175,000	39.46%	0.79%
Gen. Fund - Debt Exclusion	3,973,397	55.75%	3,864,782	48.04%	-2.73%
General Fund Total	\$ 7,123,397	99.94%	\$ 7,039,782	87.50%	-1.17%
Stab. Fund - Debt Exclusion	-	0.00%	1,000,000	12.43%	N/A
Premium Reserve	3,948	0.06%	5,406	0.07%	36.93%
Totals	\$ 7,127,345	100.00%	\$ 8,045,188	100.00%	12.88%

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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 92% of the General Fund assessment for FY10) 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 \$367,000.
- The budget estimate was made last September. Preliminary data from the Governor's budget released January 7, 2010, shows General Fund assessments totaling \$378,633.

Expenditure Summary

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ 365,050	\$ 353,725	\$ 389,372	\$ 399,106
Other Funds	\$ 13,860	\$ 13,920	\$ 19,480	\$ 11,760
Total Expenditures	\$ 378,910	\$ 367,645	\$ 408,852	\$ 410,866

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 \$357,910 for FY10 and is estimated at \$367,000 for FY11. 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 FY11 is projected to increase by 2 ½%.

Detail – General Fund Charges

	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Budget	FY11 Est.
MBTA Assessment	\$328,032	\$338,905	\$338,362	\$357,910	\$367,000
Air Pollution Control District	7,499	7,239	7,399	7,583	7,772
Metro Area Planning Council	4,460	4,571	4,614	4,877	5,000
Charter School Assessment	13,454	14,335	0	15,652	15,934
School Choice Assessment	2,900	0	3,350	3,350	3,400
Total	\$356,345	\$365,050	\$353,725	\$389,372	\$399,106

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
State Assessments	\$ 365,050	\$ 353,725	\$ 389,372	\$ 399,106	\$ 399,106
Parking Surcharge	10,360	10,420	17,420	8,140	8,140
Excise Tax Clears	3,500	3,500	2,060	3,620	3,620
Totals	<u>\$ 378,910</u>	<u>\$ 367,645</u>	<u>\$ 408,852</u>	<u>\$ 410,866</u>	<u>\$ 410,866</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 389,372	95.24%	\$ 399,106	97.14%	2.50%
Parking Meter Fund	\$ 17,420	4.26%	\$ 8,140	1.98%	-53.27%
Agency Fund	\$ 2,060	0.50%	\$ 3,620	0.88%	75.73%
Totals	<u>\$ 408,852</u>	100.00%	<u>\$ 410,866</u>	100.00%	0.49%

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 FY11 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

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
Original Overlay	\$ 588,461	\$ 523,555	\$ 506,857	\$ 525,000

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 6/30/09		Balance as of 6/30/09
				\$	% 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%	463,841	0.92%	120,816
FY06	53,273,087	481,979	0.90%	236,241	0.44%	245,738
FY07	56,065,720	453,991	0.81%	229,798	0.41%	224,193
FY08	58,946,964	588,461	1.00%	338,666	0.57%	249,795
FY09	62,648,641	523,555	0.84%	193,155	0.31%	330,400
FY10	65,797,569	506,857	0.77%			
FY11 (proposed)	67,560,087	525,000	0.78%			

UNAPPROPRIATED: Overlay

Item 102

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Original Overlay	\$ 588,461	\$ 523,555	\$ 506,857	\$ 525,000	\$ 525,000
Plus: Amount to be raised from recap	-	-	-	-	-
Less: Used for abatements and exemptions thru 6/30/09.	(338,666)	(193,155)	-	-	-
Transferred to (from) other years	-	-	-	-	-
Transferred to unreserved fund balance	-	-	-	-	-
Balance as of June 30th	<u>\$ 249,795</u>	<u>\$ 330,400</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 506,857	100.00%	\$ 525,000	100.00%	3.58%
Totals	<u>\$ 506,857</u>	100.00%	<u>\$ 525,000</u>	100.00%	3.58%

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 FY00-FY09 is \$535,625.
- The budget objective is to appropriate at or close to the 10-year average (see Item 18, Snow & Ice Removal). The FY11 Budget Guideline constraint precludes meeting this objective.
- Variance from the average annual cost is significant; the standard deviation for the past ten years is \$156,282.
- The average annual snow account deficit for the past 5 years is \$204,133.
- The FY11 Budget Plan provides for a current year cost overrun at the average deficit of the past 5 years.

Expenditure Summary - Snow Account Deficit

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$ -	\$ 358,915	\$ 239,730	\$ 204,000

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 FY10 (July 1, 2009 - June 30, 2010) which would have to be funded as part of the FY11 tax levy. This is an estimate only, at this stage of the FY11 planning process.

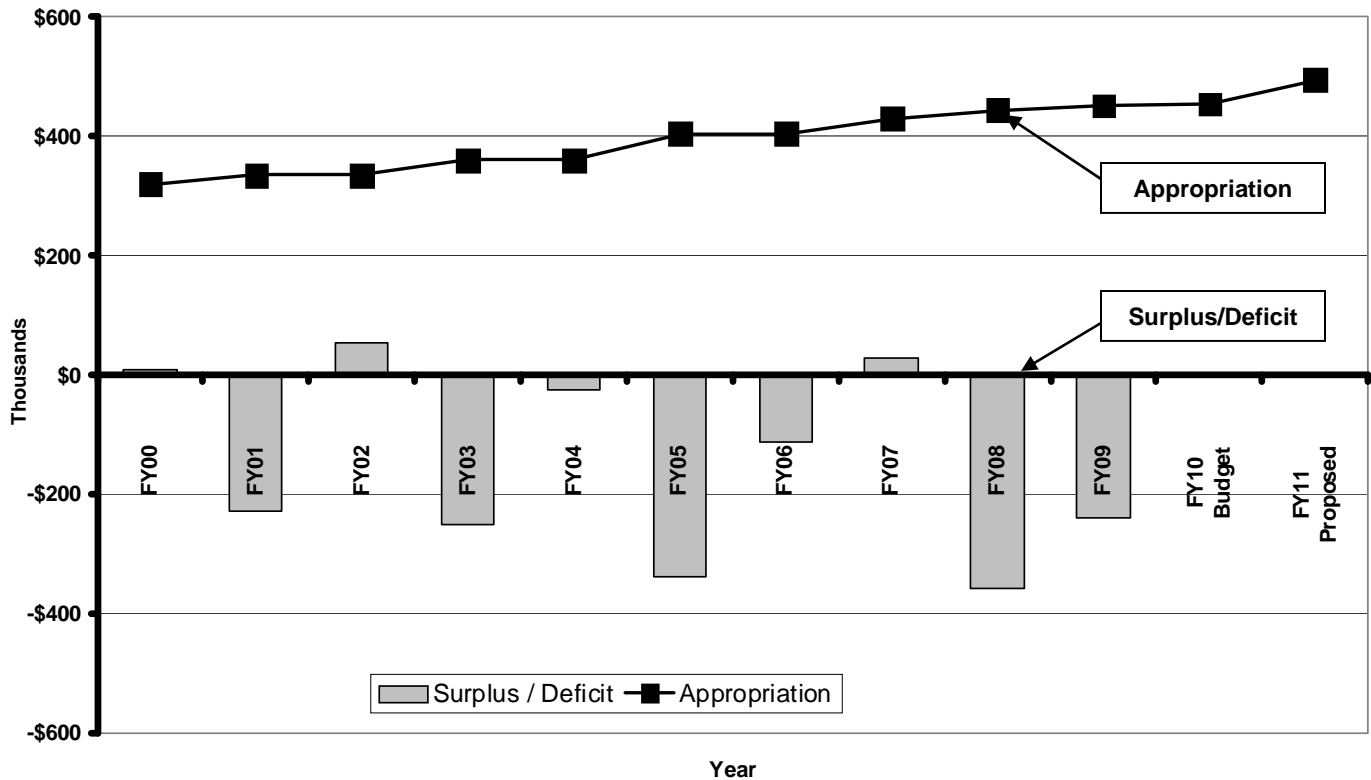
10-Year History Highlights		Snow Appropriation	Snow Expenditure	State and Federal Aid	Net Expenditure	Surplus (Deficit)
Actual	FY00	320,000	311,243	-	311,243	8,757
	FY01	335,000	615,817	53,708	562,109	(227,109)
	FY02	335,000	281,900	-	281,900	53,100
	FY03	360,000	654,568	44,726	609,842	(249,842)
	FY04	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)
Budgeted	FY10	455,000				
Proposed	FY11	495,000				

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

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Actual	FY09 Actual	FY10 Budgeted	Department Request	Town Manager's Proposed
Snow and Ice Deficit of Prior Year (raised in current tax levy)	\$ -	\$ 358,915	\$ 239,730	\$ 204,000	\$ 204,000
Totals	\$ -	\$ 358,915	\$ 239,730	\$ 204,000	\$ 204,000

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 239,730	100.00%	\$ 204,000	100.00%	-14.90%
Totals	\$ 239,730	100.00%	\$ 204,000	100.00%	-14.90%

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 FY11 is projected to be \$2,111,688 about 7.6% of the budget.

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

Grade	Number	Change
K-5	1,181	-52
6-8	621	-5
Total	1,802	-57

(Source: NESCEC 11/12/09)

- The proposed CPS budget is at the Finance Committee Guideline, an increase of 0% -- unchanged from the FY10 budget.

Expenditure Summary

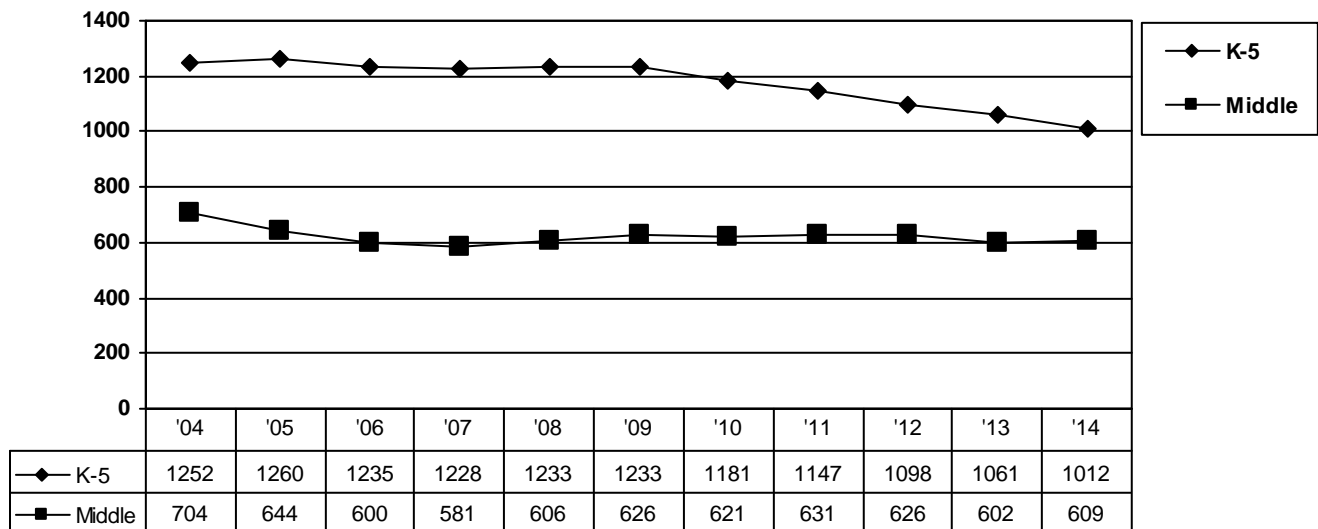
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
General Fund	\$26,417,164	\$27,024,789	\$27,699,200	\$27,699,200

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 1,859 students at October 1, 2009 (a decrease of 9.9% over the ten-year period from October 1, 1999, when enrollment was 2,063).

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

**Enrollment at October 1
With NESDEC projection dated 11/12/09**



(Projected data 2010 to 2014)

EDUCATION: Concord Public Schools

Item 104

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Budget	FY09 Budget	FY10 Budgeted	Fin. Com. Guideline	School Com. Proposed
Budget and Appropriation	\$ 26,423,840	\$ 27,206,200	\$ 27,699,200	\$ 27,699,200	\$ 27,699,200
	<u>\$ 26,423,840</u>	<u>\$ 27,206,200</u>	<u>\$ 27,699,200</u>	<u>\$ 27,699,200</u>	<u>\$ 27,699,200</u>

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 27,699,200	100.00%	\$ 27,699,200	100.00%	0.00%
Totals	<u>\$ 27,699,200</u>	100.00%	<u>\$ 27,699,200</u>	100.00%	0.00%

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	182.37	\$ 14,166,022	182.70	\$ 14,589,883
N/A	All Other	144.39	\$ 7,450,240	147.70	\$ 7,533,848
	Total	<u>326.76 FTEs</u>	<u>\$ 21,616,262</u>	<u>330.40 FTEs</u>	<u>\$ 22,123,731</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			FY11
	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Projected
Police (crossing guards)	\$ 49,480	\$ 50,780	\$ 54,480	\$ 54,480
Group Insurance	1,541,563	1,551,565	1,620,000	1,742,000
Unemployment/workers comp.	68,853	42,678	100,000	100,000
Retirement	561,425	579,735	625,262	643,371
Medicare Tax	255,562	267,352	290,000	310,000
Social Security	54,007	46,893	48,000	50,000
Debt Service - within levy limit	830,271	773,271	971,511	740,568
Excluded Debt	1,917,257	2,966,663	3,752,923	4,648,275
Totals	<u>\$ 5,278,418</u>	<u>\$ 6,278,937</u>	<u>\$ 7,462,176</u>	<u>\$ 8,288,694</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 4.5% from the original FY10 budget.
- The operating budget increase net of debt service is 4.3% (+ \$918,492).
- The assessment required by the School Committee's proposed budget is under the Finance Committees Guideline by \$87,162.
- The FY10 and FY11 assessment ratios are:

	FY10	FY11
Concord	71.91%	69.73%
Carlisle	28.09%	30.27%

Expenditure Summary - Assessments

	FY08 Actual	FY09 Actual	FY10 Budgeted	FY11 Proposed
Concord Share	\$12,667,974	\$13,488,028	\$13,982,175	\$14,591,803
Carlisle Share	\$ 4,928,878	\$ 5,292,295	\$ 5,461,818	\$ 6,334,345
Total	\$17,596,852	\$18,780,323	\$19,443,993	\$20,926,148

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 Proposed
Gross Budget	\$ 19,486,466	\$ 20,365,127	\$ 21,381,332	\$ 22,494,531	\$ 23,502,927
Less:					
State Aid	(2,318,274)	(2,318,274)	(2,398,082)	(2,596,130)	(2,151,779)
District	(250,000)	(450,000)	(202,927)	(454,408)	(425,000)
Net Assessable	\$ 16,918,192	\$ 17,596,853	\$ 18,780,323	\$ 19,443,993	\$ 20,926,148
Concord	11,858,857	12,667,974	13,488,028	13,982,175	14,591,803
Carlisle	4,581,446	4,928,878	5,292,295	5,461,818	6,334,345

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%	\$ 434,603	FY12
June 7, 2005	590,000	Dec. 1, 2005	4.70%	120,405	FY11
June 6, 2006	1,200,000	Dec. 15, 2007	3.33%	310,227	FY17
Mar. 27, 2007	1,245,000				
Mar. 31, 2009	750,000	Not Yet Issued	-	263,500 est.	FY13
Gross Total Debt Service:				\$ 1,128,735	
Less School Building Authority annual payment:				(288,950)	FY15 final pay
Net Apportioned to Concord and Carlisle:				\$ 839,785	

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Budget	FY09 Budget	FY10 Budget	Department Request	Proposed
Total Budget	\$ 20,365,127	\$ 21,381,332	\$ 22,494,531	\$ 23,502,927	\$ 23,502,927
Concord Assessment	\$ 12,667,974	\$ 13,488,028	\$ 13,982,175	\$ 14,591,803	\$ 14,591,803
Carlisle Assessment	\$ 4,928,878	\$ 5,292,295	\$ 5,461,818	\$ 6,334,345	\$ 6,334,345
Concord Ratio (compared to Carlisle)	<u>71.99%</u>	<u>71.82%</u>	<u>71.91%</u>	<u>69.73%</u>	<u>69.73%</u>

Funding Plan - Concord Assessment					
	FY10 Budget	% of Budget	FY11 School Committee Proposed	% of Budget	% Change in Dollars
General Fund:					
Ratio	71.91%		69.73%		
Operating	\$ 13,442,936	96.14%	\$ 14,006,221	95.99%	4.19%
Excluded Debt	\$ 539,239	3.86%	\$ 585,582	4.01%	8.59%
Totals	<u>\$ 13,982,175</u>	<u>100.00%</u>	<u>\$ 14,591,803</u>	<u>100.00%</u>	<u>4.36%</u>

Personnel Services Summary					
		FY10 Budgeted		FY11 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	107.82	\$ 8,785,122	106.25	\$ 8,993,187
N/A	All Other	72.84	\$ 4,572,871	74.03	\$ 4,913,788
	Total	<u>180.66 FTEs</u>	<u>\$ 13,357,993</u>	<u>180.28 FTEs</u>	<u>\$ 13,906,975</u>

Enrollment as of October 1						
Grade	Actual	Projected				
		2009	2010	2011	2012	2013
9	303	310	284	309	310	288
10	312	298	306	280	305	306
11	297	313	299	307	281	306
12	334	299	316	301	309	283
Total	1,246	1,220	1,205	1,197	1,205	1,183

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 FY11 represents a 7.2% decrease from FY10 budget levels.
- Concord's FY11 assessment is budgeted to decrease by 9.3% to \$590,682.

Expenditure Summary

	FY08 Budget	FY09 Budget	FY10 Budget	FY11 Proposed
Total Budget	\$16,745,769	\$17,001,622	\$17,496,001	\$16,238,679
Concord Assessment	\$ 604,702	\$ 486,660	\$ 637,601	\$ 590,682

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 funding 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

	FY07	FY08	FY09	FY10	FY11 Proposed
Total Budget	\$16,139,498	\$16,745,769	\$17,001,622	\$17,496,001	\$16,238,679
Less:					
State Aid	3,200,080	3,241,890	3,252,421	2,713,325	2,389,285
Tuition & Choice	3,075,779	3,488,116	3,856,108	4,345,666	4,535,000
Other Revenue	270,000	120,000	155,000	462,894	460,500
Total Assessment	\$9,593,639	\$9,895,763	\$9,738,093	\$9,974,116	\$8,853,894

Expenditure Detail					
	Previous Fiscal Years			FY11	
	FY08 Budget and Assessment	FY09 Budget and Assessment	FY10 Budget and Assessment	Fin. Com. Estimate	Superintendent's Recommendation
Total Budget	\$ 16,745,769	\$ 17,001,622	\$ 17,496,001	N/A	\$ 16,238,679
Concord Assessment	\$ 604,702	\$ 486,660	\$ 637,601		\$ 590,682

Funding Plan					
	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 637,601	100.00%	\$ 590,682	100.00%	-7.36%
Totals	<u>\$ 637,601</u>	100.00%	<u>\$ 590,682</u>	100.00%	-7.36%

Enrollment as of October 1					
	2005	2006	2007	2008	2009
16 Member Town	691.73	635.31	468.90	401.00	371.00
Concord Only	26.68	27.84	20.00	24.00	23.00
Concord Share	3.86%	4.38%	4.27%	5.99%	6.20%

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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 7, Line Items 1-36 on the 2010 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 7, 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 FY11 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 2010, 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 FY10 budget.

Appendix: Budget Calendar

July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
Implement Adopted FY10 Budget (Ongoing)											
		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 Mgr & education budgets & all articles				
								Town Mgr reviews, publishes & holds hearing on Enterprise Fund budgets			
									Town Meeting discusses & adopts Town, education, & CIP budgets		
July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June

Appendix: Budget Process

FY10 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.

2009

September 24	FY2011 fiscal planning meeting; Board of Selectmen, School Committee, Finance Committee
September 28	Budget Instructions issued to all departments, boards and committees
October 16	Capital Improvement Program FY11-15 requests due
October 30	FY2011 Operating Budget Requests due
November 9 – 24	Operating and Capital Budget Request review: meetings with Town department heads, Budget Review Team
November 19	Finance Committee votes Budget Guidelines and issues by November 30 to Selectmen and School Committees
November 20	Classification Report submitted by Board of Assessors to Board of Selectmen (Re: setting the FY2010 property tax rate or rates)
November 23	Public Hearing ("Classification Hearing"), proposed property tax rates for FY2010 (based on FY2010 appropriations voted at April 2009 Town Meeting)December 5 (Sat)Selectmen/Committees Coordination Meeting; planning session for April 2010 Annual Town Meeting
December 7	Warrant opened for 2010 Annual Town Meeting
December 11	Preliminary FY2011 Operating Budget recommendations and final recommendations for FY11-15 CIP compiled by Budget Review Team for Town Manager's review and decisions

Appendix: Budget Process

2010

January 4	Preliminary draft of Town Manager's expenditure/appropriation recommendations for FY2011 Operating Budget submitted to Board of Selectmen
January 4	Warrant for Town Meeting closes at 4:00 PM
January 26	90 days prior to the Annual Town Meeting, the Town Manager's Proposed Budget for FY2011 (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 5	Proposed budgets for FY2011 operations of Enterprise Funds are due.
February 11	Public Hearings advertised (for FY2011 General Fund operations)
February 12	Legal deadline for mailing of Town Meeting Warrant to residents (at least 10 days prior to Public Hearing)
February 22	Finance Committee's Public Hearing on Town Manager's General Fund operating budget proposals for FY2011 and all other non-school financial articles on the Town Meeting Warrant
February 24	Finance Committee's Public Hearing on Education budget proposals for FY2011 (CPS and CCRSD School Committees, and Minuteman Science & Technology High School)
March 18	Finance Committee completes its recommendations for Town Meeting
March 12	Town Manager's Proposed Budget for FY2011 Enterprise Operations published (10 days prior to Public Hearing)
March 22	Public Hearing on Enterprise Fund budgets and Articles
April 5	Finance Committee Report to printer
April 16	Finance Committee Report mailed to residents (at least 10 days prior to Town Meeting)
April 26	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, 2009
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. Mark Howell, Chair of Finance Committee
Mr. Michael Lawson, Vice-Chair, and Chair of Guidelines Subcommittee
Re: **FY 2011 Final Budget Guidelines**

As required by Town by-law, the Finance Committee has voted a Budget Guideline for the fiscal year beginning July 1, 2010 (FY'11). 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 \$1,203,447 of incremental funds to the operating budgets and assumes that \$1,000,000 will be allocated from the Elementary School Debt Stabilization Fund to partially offset the tax impact of FY'11 debt service on long-term serial bonds issued for the Willard School building project. The result is an estimated increase of 2.06% to support operating budgets with an overall estimated levy increase of 3.32%. This guideline level is \$430,253 below the current estimate of Concord's Levy Limit for FY'11.

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 there will be less State Aid in FY'11;
- 3) a concern about Carlisle's ability to support higher assessments for the High School;
- 4) the impact of operating budget increases on the tax payers given the difficult economy and increases in unemployment and foreclosures.

By setting the guideline below the Levy Limit, the Finance Committee is seeking to ensure that the final adopted budgets for FY'11 will remain within the Levy Limit while providing the budgeting authorities with sufficient planning time to prepare budgets within these tight guidelines that will, to the maximum extent possible, maintain current service levels. Continuing financial pressures have significantly restricted our ability to accommodate any further negative adjustments to revenue projections. Given this, if the present forecast of non-property tax sources of revenue for the current and the next budget year worsens, budget reduction will be the principal remaining available tool.

Appendix: Finance Committee's Budget 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'11 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'11 Guideline is based and will continue to work with the budget authorities throughout the FY'11 budget preparation process to monitor factors that may require additional responses. The Finance Committee urges each of the budgeting authorities and their policy-setting boards to prepare and maintain contingency plans for reduction of expenditures and services in FY'11 in the event that the revenue forecast must be lowered.

FY'11 Guideline

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

	FY10 Budget	FY11 Guideline	\$ Change	% Change	% of FY11 Total
Town Operations	\$17,352,013	\$17,905,013	\$553,000	3.19%	30.0%
CPS	27,699,200	27,699,200	0	0%	46.4%
CCRSD assessment for operations	13,442,936	14,093,383	650,447	4.84%	23.6%
Total	\$58,494,149	\$59,697,596	\$1,203,447	2.06%	100.0%

In our evaluation of information gathered during the guideline process, several factors have led to the above allocations:

- First, the CCRSD continues to manage high out-of-district special education costs for FY'11. Cuts in materials and supplies, originally implemented in FY'09 to manage these unanticipated expenditures were not restored within the FY'10 guideline and will not be significantly improved in FY'11;
- Second, the Town of Carlisle is experiencing extreme pressure on its budgets due to an almost 2% increase in its share of the FY'11 CCRSD assessment, based upon enrollment numbers. While the needs at the region are substantial, allocating additional funds would be difficult for Carlisle;
- Third, the Finance Committee concluded that operational needs of the Town Government and the Concord Public Schools (CPS, grades K-8) could each be funded at the levels identified for the essential needs projected for FY'11 by the Town Manager and the Superintendent of Schools.

The Finance Committee chose to allocate the available incremental funds in a way that recognizes challenges embedded in the CCRSD and Town Government operational presentations and the relatively healthier position of CPS. CPS has brought forward a plan for a 0%, \$0 budget increase, which contains rising core costs through reductions and good performance in key areas such as Special Education. The ability to do this in these times should be acknowledged as a significant contribution to the overall Town Finances.

Appendix: Finance Committee's Budget Guidelines

The Finance Committee also proposes an allocation of \$600,000 from the Town's Free Cash balance to reduce the cost to taxpayers and meet the core needs of the three budget entities. This is the same allocation as the current budget year, although in FY'10 an additional \$440,000 was also allocated to support early long-term financing of part of the Willard School construction. \$600,000 represents approximately 1.02% of the FY'11 operating budgets. The free cash allocation for the last six years has been in the 0.8% to 1.04% range.

Key Assumptions

The Finance Committee Guideline assumes that FY'11 state aid will decline by about 10% for the Town and the Regional High School. Unused Levy Capacity for the current year (FY'10) is \$912,194, based upon the current year property tax rate set by the Board of Selectmen on November 16th. In other words, the current year property tax levy is below the Levy Limit. This amount may be levied in FY'11, and the Finance Committee has incorporated part of this allowance into the FY'11 budget planning. The tax levy from New Growth – essentially new construction and renovations/additions expected to be completed by June 30, 2010 and added to the tax roll for FY'11 – is projected at a conservative \$600,000. Other revenue sources are estimated to increase by \$105,000 (about 2.3% overall). The Finance Committee will continue to carefully monitor FY'10 performance in this area for any signs of deterioration that could also affect FY'11 projections. Finally, the 2.5% increment allowed for the Levy Limit for FY'11 equals an estimated \$1,554,928.

FY11 Estimated General Fund Revenue Changes and net available for operating budget guidelines

•Allowed increase in Levy Limit (+2.5%)	\$ 1,554,928	
•Levy Increase due to estimated New Growth	600,000	
•Available due to Unused Levy Limit of FY'10	912,194	
•Estimated increase in Local Receipts	105,000	
•Increase in CMLP transfer	25,000	
•Decrease in Free Cash allocation	(440,000)	
•Estimated decrease in State Aid	<u>(408,876)</u>	
Subtotal, available for Town Budget		\$ 2,348,246
•Increase in Cost for Joint Accounts	(622,400)	
•Increase in Cost for Miscellaneous Items	<u>(92,147)</u>	
Net available for operating budgets		\$ 1,633,699

Applied

•Reserved in Unused Levy Limit	\$ 430,252
•Available for Operating Budget Guidelines	\$ 1,203,447

Appendix: Finance Committee's Budget Guidelines

All of these projected revenue changes within the estimated FY'11 Levy Limit sum to \$2,348,246 (an increase of 3.1%), but as noted above the Guideline leaves \$430,253 unallocated. This unused capacity creates the ability to adjust allocations within the Levy Limit in the event that estimates of other revenues or State Aid must be decreased prior to the adoption of FY'11 budgets at the 2010 Town Meeting.

Free Cash Requirements

Based on FY'09 financial results, including town revenues, state aid, and unexpended appropriations, the Finance Committee estimates a Free Cash balance of approximately \$8,400,000 as of June 30, 2009. This amount is still only an estimate; the Free Cash level has not yet been certified by the state. The Finance Committee's policy has been to reserve a minimum of 5% of the total annual budget in Free Cash, as a floor. Under the current policy, the Committee will recommend reserving about \$3,875,000, leaving more than \$4.5 million in the account and remaining available for emergencies and/or long-term strategic allocation.

The Finance Committee is recommending maintaining the amount of Free Cash allocated to the FY'11 Levy Limit Budget Guideline at \$600,000 representing approximately 1% of the FY'11 proposed operating budget. 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 2010 Annual Town Meeting, the Finance Committee will monitor new revenue data against projections and reconsider the recommended allocation of Free Cash as needed.

Property Tax Impact

The impact of the FY'11 Levy Limit Guideline on the property tax levy is projected at +3.24% to existing taxpayers (about \$278 at the FY'10 current median single-family residential assessed value of \$656,700).

The components of the 3.24% increase projected for existing taxpayers are:

- 2.50% - the allowed 2.5% increase
- 0.59% - from partial use of the prior Unused Levy Limit
- 0.15% - increased debt service on Excluded Debt, net of \$1,000,000 proposed to be allocated from the Stabilization Fund.

Other Assumptions

The significant increase in CCRSD out-of-district special education costs for FY '08 and FY '09 has begun to abate. The District has taken substantial steps to contain these 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 that were received in FY '08 and FY '09. As a result, even though actual expenditures for Special Education are expected to decrease in FY'11, net expenses will rise due to reduced State support. The Finance Committee is aware that these expenses continue to severely constrain department budgets for supplies and materials at the High School.

The assessment for the Minuteman Regional School District is unknown at this time. An increase \$100,000 was used for guideline calculation purposes. The number of Concord students enrolled has remained stable. The Finance Committee is monitoring this situation closely.

Appendix: Finance Committee's Budget Guidelines

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 '11 Guideline will require that expenses remain inside the levy limit capacity of the Town for the fourth year in a row. For FY'08 and FY'09, this has 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 were contained through cost-control measures by the Town and the Schools. It is therefore prudent to hold costs to modest increases as state aid may be withdrawn again in either FY'10, FY'11 or both. The conservative approach toward spending maintained by Concord's budget authorities, along with the strong management of both Town and School budgets, has also contributed to our current favorable position. The Finance Committee recommends continued vigilance in control of spending given current economic conditions.

There has been significant coordination with Carlisle to establish the high school assessment guideline. In order to provide for an orderly process, the Carlisle Finance Committee has indicated that it will probably be able to support the CCRSD FY'11 budget at the level allocated in this Guideline, but that it will most likely require an override in that town. The High School operating budget increase supported at the guideline level is estimate at 5%, but the Carlisle assessment will rise over 16% due to the assessment shift. Concord's operating assessment will increase by 4.85%. The Concord Finance Committee recognizes that this Guideline does not restore some of the severe cuts in supplies implemented at the High School and may require some program reductions to achieve.

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.

Appendix: Excerpts from FY09 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2009

	<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	\$ 8,813,867	\$ 5,124,847	\$ 15,987,181	\$ 29,925,895
Investments	9,071,335	-	6,306,461	15,377,796
Receivables:				
Property taxes	1,462,386	-	9,882	1,472,268
Excises	89,077	-	-	89,077
Departmental	174,622	-	622,038	796,660
Intergovernmental	120,017	-	695,418	815,435
Accrued interest and other	236,816	-	-	236,816
TOTAL ASSETS	\$ 19,968,120	\$ 5,124,847	\$ 23,620,980	\$ 48,713,947
LIABILITIES AND FUND BALANCES				
Liabilities:				
Warrants payable	\$ 1,779,498	\$ -	\$ 1,638,629	\$ 3,418,127
Accrued liabilities	1,945,030	957,905	373,129	3,276,064
Deferred revenue	1,612,742	-	618,127	2,230,869
Notes payable	-	12,500,000	-	12,500,000
Other liabilities	390,225	-	-	390,225
TOTAL LIABILITIES	5,727,495	13,457,905	2,629,885	21,815,285
Fund Balances:				
Reserved for:				
Encumbrances	4,298,170	-	-	4,298,170
Expenditures	1,040,000	-	-	1,040,000
Perpetual (nonexpendable) permanent funds	-	-	3,728,276	3,728,276
Unreserved:				
Undesignated, reported in:				
General fund	8,902,455	-	-	8,902,455
Special revenue funds	-	-	15,286,237	15,286,237
Capital project funds	-	(8,333,058)	1,889,419	(6,443,639)
Permanent funds	-	-	87,163	87,163
TOTAL FUND BALANCES	14,240,625	(8,333,058)	20,991,095	26,898,662
TOTAL LIABILITIES AND FUND BALANCES	\$ 19,968,120	\$ 5,124,847	\$ 23,620,980	\$ 48,713,947

Appendix: Excerpts from FY09 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS
 STATEMENT OF NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2009
 (Except for the Electric Enterprise Fund, which is as of December 31, 2008)

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Current:			
Cash and short-term investments	\$ 29,925,893	\$ 26,744,953	\$ 56,670,846
Investments	15,377,797	1,591,658	16,969,455
Receivables, net of allowance for uncollectibles:			
Property taxes	660,098	-	660,098
Excises	55,689	-	55,689
User fees	174,622	4,660,371	4,834,993
Betterments	-	83,000	83,000
Departmental and other	622,038	-	622,038
Intergovernmental	815,435	-	815,435
Inventory	-	57,083	57,083
Materials and supplies	-	760,392	760,392
Prepaid expenses	-	464,811	464,811
Other assets	236,816	324,744	561,560
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	488,876	-	488,876
Betterments	-	1,573,184	1,573,184
Capital assets being depreciated, net	79,497,523	81,840,419	161,337,942
Capital assets not being depreciated	<u>70,343,295</u>	<u>5,884,048</u>	<u>76,227,343</u>
TOTAL ASSETS	198,198,082	123,984,663	322,182,745
LIABILITIES			
Current:			
Warrants payable	3,418,127	2,100,605	5,518,732
Accrued liabilities	3,181,786	809,053	3,990,839
Unearned revenue	-	1,283,966	1,283,966
Customer deposits	-	347,188	347,188
Provision for rate stabilization	-	11,059,355	11,059,355
Notes payable	12,500,000	-	12,500,000
Other current liabilities	390,225	-	390,225
Current portion of long-term liabilities:			
Bonds payable	5,031,169	1,948,180	6,979,349
Accrued employee benefits	402,230	14,044	416,274
Estimated landfill closure and postclosure care costs	10,000	-	10,000
Noncurrent:			
Bonds payable, net of current portion	44,016,978	20,722,911	64,739,889
Accrued employee benefits, net of current portion	3,620,071	228,145	3,848,216
Estimated landfill closure and postclosure care costs, net of current portion	220,000	-	220,000
OPEB	<u>1,926,815</u>	<u>109,218</u>	<u>2,036,033</u>
TOTAL LIABILITIES	74,717,401	38,622,665	113,340,066
NET ASSETS			
Invested in capital assets, net of related debt	94,349,032	65,053,376	159,402,408
Restricted for:			
Grants and other statutory restrictions	9,502,033	2,240,091	11,742,124
Permanent funds:			
Nonexpendable	3,728,276	-	3,728,276
Expendable	87,163	-	87,163
Unrestricted	<u>15,814,177</u>	<u>18,068,531</u>	<u>33,882,708</u>
TOTAL NET ASSETS	\$ <u>123,480,681</u>	\$ <u>85,361,998</u>	\$ <u>208,842,679</u>

Appendix: Excerpts from FY09 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, 2009

Total governmental fund balances	\$ 26,898,662
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	149,840,818
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	1,874,186
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(565,867)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, and OPEB obligation are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(54,567,118)</u>
Net assets of governmental activities	<u><u>\$ 123,480,681</u></u>

Appendix: Excerpts from FY09 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2009

	General	ARRA Funds	Willard School Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 62,218,910	-	-	\$ 821,432	\$ 63,040,342
Excise taxes	2,822,332	-	-	-	2,822,332
Penalties, interest and other taxes	148,420	-	-	-	148,420
Departmental	1,026,514	-	-	3,456,848	4,483,362
Licenses and permits	707,516	-	-	-	707,516
Fines and forfeitures	100,853	-	-	16,724	117,577
Intergovernmental	8,348,479	226,606	-	3,447,554	12,022,639
Investment income (loss)	791,358	-	-	(1,373,912)	(582,554)
Contributions	-	-	-	507,008	507,008
Other	110,114	-	-	238,220	348,334
Total Revenues	76,274,496	226,606	-	7,113,874	83,614,976
Expenditures:					
Current:					
General government	4,270,048	-	-	2,265,428	6,535,476
Public safety	7,095,480	-	-	593,789	7,689,269
Education	44,855,013	226,606	-	2,409,063	47,490,682
Public works	3,283,542	-	-	1,881,008	5,164,550
Snow and ice	739,995	-	-	-	739,995
Health and human services	379,410	-	-	45,399	424,809
Culture and recreation	2,039,700	-	-	1,721,079	3,760,779
Employee benefits	6,955,978	-	-	95,265	7,051,243
Debt service	5,930,392	-	-	-	5,930,392
Capital outlay	-	-	18,220,253	-	20,376,929
Intergovernmental	353,725	-	-	-	353,725
Total Expenditures	75,903,273	226,606	18,220,253	11,167,707	105,517,839
Excess (Deficiency) of revenues over expenditures	371,223	-	(18,220,253)	(4,053,833)	(21,902,863)
Other Financing Sources (Uses):					
Issuance of bonds	-	-	11,900,000	2,946,061	14,846,061
Transfers in	1,887,639	-	100,000	5,638,923	7,626,562
Transfers out	(2,995,666)	-	-	(3,033,895)	(6,029,561)
Total Other Financing Sources (Uses)	(1,108,027)	-	12,000,000	5,551,089	16,443,062
Changes in fund balances	(736,804)	-	(6,220,253)	1,497,256	(5,459,801)
Fund Balances, at Beginning of Year, as restated	14,977,429	-	(2,112,805)	19,493,839	32,358,463
Fund Balances, at End of Year	\$ 14,240,625	\$ -	\$ (8,333,058)	\$ 20,991,095	\$ 26,898,662

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 FY09 Audited Financial Statements

TOWN OF CONCORD, MASSACHUSETTS
STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2009

(Except for the Electric Enterprise Fund, which is as of December 31, 2008)

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Total
Governmental Activities:						
General government	\$ 8,156,992	\$ 583,335	\$ -	\$ (7,240,107)	\$ -	\$ (7,240,107)
Public safety	10,891,957	465,565	-	(8,920,474)	-	(8,920,474)
Education	51,015,323	8,043,953	-	(42,381,226)	-	(42,381,226)
Public works	6,892,561	139,595	469,465	(5,221,426)	-	(5,221,426)
Health and human services	642,124	135,815	-	(482,902)	-	(482,902)
Culture and recreation	4,856,597	23,407	97,220	(3,129,158)	-	(3,129,158)
Debt service interest	1,837,251	-	-	(1,837,251)	-	(1,837,251)
Intergovernmental	353,725	-	-	(353,725)	-	(353,725)
Total Governmental Activities	84,646,530	9,305,274	566,685	(69,566,269)	-	(69,566,269)
Business-Type Activities:						
Water services	2,617,205	-	-	-	913,986	913,986
Sewer services	2,848,317	-	-	-	(199,478)	(199,478)
Electric services	15,807,354	-	-	-	1,225,516	1,225,516
Swim Services	2,210,992	-	-	-	326,771	326,771
Total Business-Type Activities	23,483,868	-	-	-	2,266,795	2,266,795
Total	\$ 108,130,398	\$ 9,305,274	\$ 566,685	(69,566,269)	2,266,795	(67,299,474)
General Revenues and Transfers:						
Property taxes				63,401,962	-	63,401,962
Excises				2,798,807	-	2,798,807
Penalties, interest and other taxes				148,420	-	148,420
Grants and contributions not restricted to specific programs				1,828,571	-	1,828,571
Investment income (loss)				(428,244)	790,018	361,774
Other income (expenses)				801,186	(428,890)	372,296
Transfers, net				1,597,001	(1,032,175)	564,826
Total general revenues and transfers				70,147,703	(671,047)	69,476,656
Change in Net Assets				581,434	1,595,748	2,177,182
Net Assets:						
Beginning of year				122,899,247	83,766,250	206,665,497
End of year				\$ 123,480,681	\$ 85,361,998	\$ 208,842,679

Appendix: Excerpts from FY09 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, 2009

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	(5,459,801)																								
<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; border-collapse: collapse;"> <tr> <td style="width: 70%;">Capital outlay purchases, net of dispositions</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">22,000,067</td> </tr> <tr> <td>Depreciation</td> <td></td> <td style="text-align: right;">(3,191,430)</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; border-collapse: collapse;"> <tr> <td style="width: 70%;"></td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">338,095</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; border-collapse: collapse;"> <tr> <td style="width: 70%;">Issuance of debt</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">(15,168,170)</td> </tr> <tr> <td>Repayments of debt</td> <td></td> <td style="text-align: right;">4,191,851</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; border-collapse: collapse;"> <tr> <td style="width: 70%;"></td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">(98,710)</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; border-collapse: collapse;"> <tr> <td style="width: 70%;">Increase in compensated absences</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">(103,653)</td> </tr> <tr> <td>Increase in OPEB liability</td> <td></td> <td style="text-align: right;"><u>(1,926,815)</u></td> </tr> </table> 			Capital outlay purchases, net of dispositions		22,000,067	Depreciation		(3,191,430)			338,095	Issuance of debt		(15,168,170)	Repayments of debt		4,191,851			(98,710)	Increase in compensated absences		(103,653)	Increase in OPEB liability		<u>(1,926,815)</u>
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Increase in compensated absences		(103,653)																								
Increase in OPEB liability		<u>(1,926,815)</u>																								
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$	<u>581,434</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**.