



TOWN OF CONCORD
MASSACHUSETTS

Town Manager's Proposed Budget
FY2012

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



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February 10, 2011

Government Finance Officers Association

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Concord, Massachusetts for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Concord

Massachusetts

For the Fiscal Year Beginning

July 1, 2010

President

Executive Director



Old North Bridge

Town of Concord

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

CHRISTOPHER WHELAN, TOWN MANAGER

The Town Manager's Introduction to the Budget Document

To the Residents of Concord,

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

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

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

As a result of the ongoing improvements, last year's budget book received the GFOA's Distinguished Budget Presentation Award (see facing page) for the 6th consecutive year. The tireless efforts of the Finance Department, along with the collaborative participation of all Department Heads and their administrative staffs, have been particularly noteworthy in this achievement.

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

Thanks again for your interest.

Sincerely,

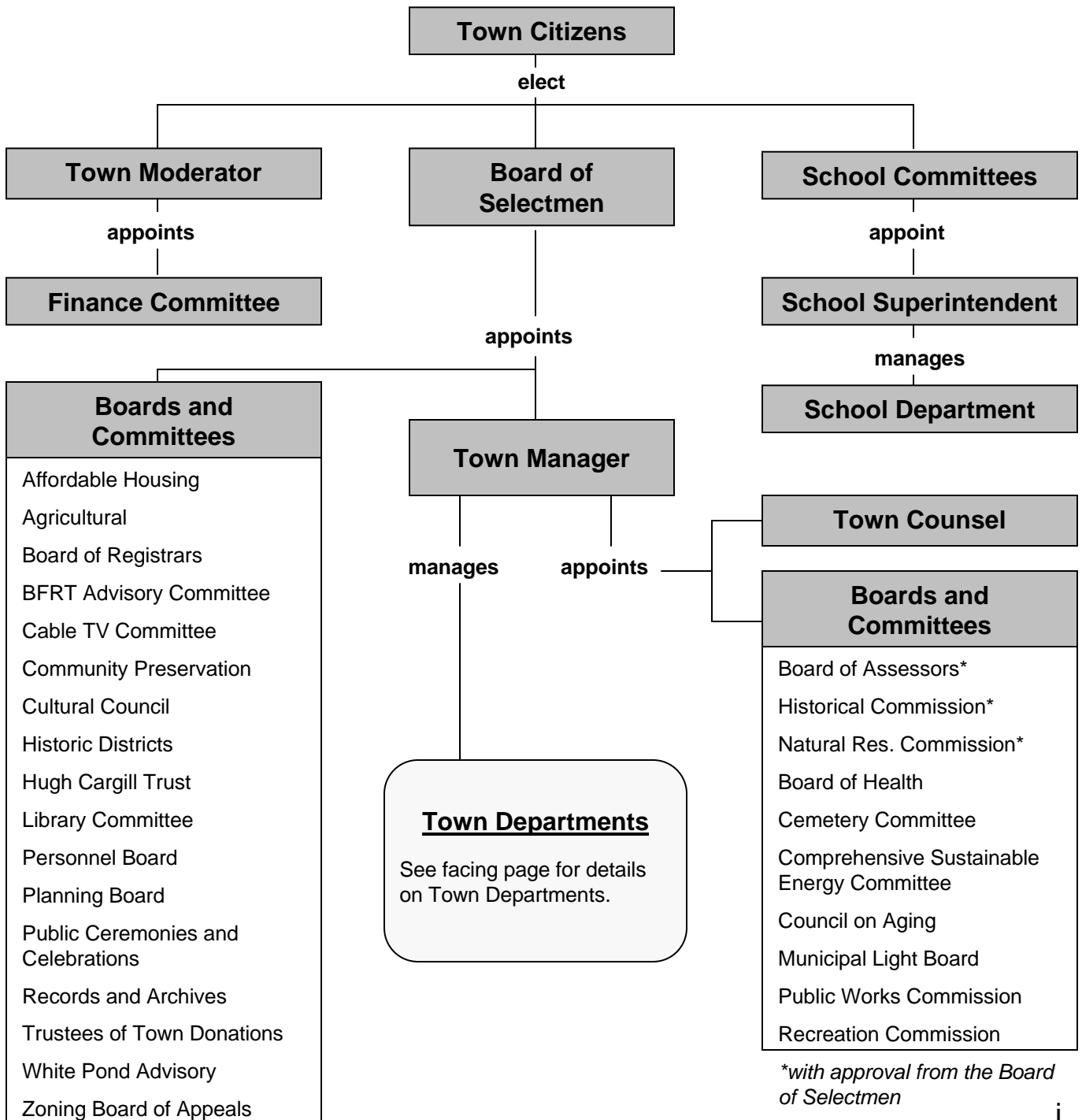
Christopher Whelan
Town Manager

Town Government Mission Statement:

The mission of Concord's Town Government is to enhance the quality of life of Concord residents by providing efficient, effective, and innovative services, protecting the Town's character, and being a responsible steward of Town resources.

The chart below outlines how Concord citizens, either through elections or by sitting on boards and committees, influence the operations of their government.

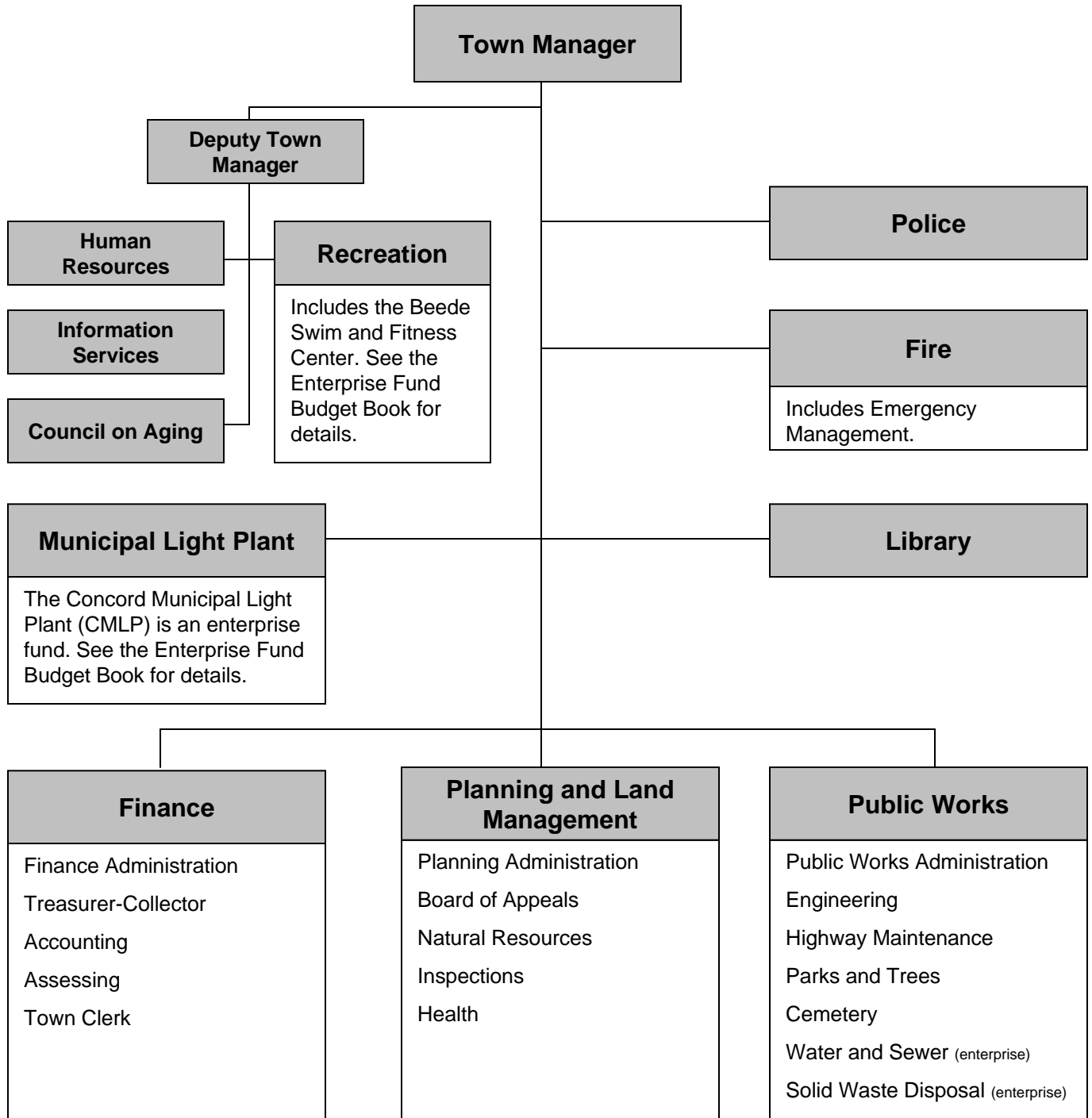
On the facing page, the chart shows how Town Government is structured to carry out the wishes of its citizens.



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

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

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



Budget Book Guide

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

- Section I is the Town Manager's Letter of Transmittal. This letter is an introduction to the budget book by the Town Manager. Included in the letter is information about the Finance Committee's FY12 budget guidelines for the Town Government, Concord Public Schools, and Concord-Carlisle Regional High School. In addition, the letter highlights some of the Town Manager's major priorities for the proposed FY12 Town Government budget.
 - Section II is the Budget Summary. This section contains summary information about the budget as a whole and is divided into the following six areas: overview, property taxes, revenues, expenditures, capital outlay, and debt.
 - Sections III, IV, and V show the budget detail for each account. Most accounts are presented with a four page format. For each division or program, the first page contains a mission statement, description, budget highlights, expenditure summary, and organizational chart. On the second page, there is information about the expenditure detail, funding plan, and capital outlay plan. The third page presents the personnel services summary and program implementation section, which describes the important budgetary items proposed for FY12. The last page is dedicated to performance measurements and includes data from citizen surveys taken in September 2006, November 2008, and the latest in November of 2010.
- Section III contains Town Government budget accounts (Items 1-41); Section IV has the unappropriated accounts (Items 101-103); and Section V includes the education accounts (Items 104-106). The education accounts are presented in brief overview. Accounts 104 and 105 are the responsibility of the elected Concord and Concord-Carlisle School Committees and are directed by the School Superintendent. Account 106 is the responsibility of the Minuteman Regional School Committee and is directed by its Superintendent. The Concord Town Meeting, as the legislative body, approves the full budget for account 104 and approves Concord's assessed share for the Regional High Schools, accounts 105 and 106.
- Section VI, the Appendix, contains a community profile, information about the financial and budget policies of the Town, descriptions of funds, excerpts from the audited FY10 Financial Statements, department support statements, and a glossary of terms.

Table of Contents

Letter of Transmittal	Section I
Budget Summary	Section II
Budget Overview	
Budget Overview Highlights	1
Expense and Revenue Summary Tables	4
Property Taxes	
Property Tax Highlights	6
Proposition 2½ and Levy Limit Calculations	7
Residential Property Tax Comparison Chart.....	8
Impact on Existing Taxpayers Chart.....	9
Projected Tax Impact Chart.....	10
Revenues	
Revenue Category Descriptions	12
Resource Detail	13
Expenses	
Major Organizational Categories	16
Joint Accounts.....	18
Other Obligations	19
Appropriations (Warrant Article 8)	20
Town Government Budget Summary.....	23
Capital Outlay	
Capital Overview	30
FY12 Capital Plan	31
FY12 – 16 Capital Outlay Plan	32
FY12 Capital by Account.....	35
FY12 Capital Outlay Descriptions.....	38
Debt	
Debt Overview	40
FY12 – 16 Debt Authorization	41
Long-Term Debt	43
Outstanding Debt Detail	45
Excluded Debt Detail.....	46
Debt Exclusion Tax Levy.....	50
Authorized and Unissued Debt.....	51
Debt Service Schedule.....	52

Budget Detail – Town GovernmentSection III

Town Government Budget Overviewi

Town Government FTEsii

Expense Categories by Functioniv

Account Summaries by Government Function v

General Government

Town Manager (1A)..... 1

Town-wide Building Maintenance (1B) 5

Human Resource Department (1C) 7

Legal Services (2) 11

Elections (3A)..... 13

Registrars (3B) 15

Town Meeting & Reports (4)..... 17

Planning (5A) 19

Board of Appeals (5B) 23

Natural Resources (5C)..... 27

Inspections (5D) 31

Health (5E)..... 35

141 Keyes Road (6) 39

Finance and Administration

Finance Committee (7)..... 41

Finance Administration (8A) 43

Treasurer-Collector (8B)..... 47

Town Accountant (8C)..... 51

Assessors (8D)..... 55

Town Clerk (8E) 59

Information Systems (9) 63

Town House (10)..... 65

Public Safety

Police Department (11) 67

Fire Department (12) 71

West Concord Fire Station (13) 75

Police/Fire Station (14)..... 77

Emergency Management (15) 79

Dog Officer (16)..... 81

Public Works

Administration (17A)..... 83

Engineering (17B) 87

Highway Maintenance (17C) 91

Parks and Trees (17D) 95

Cemetery (17E)..... 99

Snow & Ice Removal (18)..... 103

Street Lighting (19)..... 107

Equipment (20)..... 109

Drainage Program (21)	111
Sidewalk Management (22)	115
Road Improvements (23)	117
133/135 Keyes Road (24).....	121
Human Services	
Library (25).....	123
Recreation Administration (26)	127
Hunt Recreation Center (27)	131
Harvey Wheeler Community Center (28).....	133
Council on Aging (29).....	135
Veterans Services & Benefits (30).....	139
Ceremonies & Celebrations (31)	141
Visitors Center Restroom (32).....	143
Unclassified	
Town Employee Benefits (33).....	145
Reserve Fund (34)	147
Salary Reserve (35)	149
Land Fund (36).....	151
Joint (Town-CPS)	
Group Insurance (37A).....	153
Property & Liability Insurance (37B)	155
Unemployment & Workers' Compensation (38).....	157
Retirement (39)	159
Social Security/Medicare (40).....	163
Debt Service (41)	165
Unappropriated Accounts.....	Section IV
State & County Assessments (101).....	1
Overlay (102)	3
Snow & Ice Deficit/Other Deficits (103).....	5
Education Accounts	Section V
Concord Public Schools (104)	1
Concord-Carlisle Regional School District (105).....	3
Minuteman Science-Technology High School (106)	5
Appendix	Section VI
Budget Process and Calendar/Schedule	1
Finance Committee's FY10 Budget Guidelines	5
Excerpts from Concord's FY08 Audited Financial Statements.....	11
Community Profile	17
Financial Policies.....	20
Fund Descriptions	24
Basis of Accounting & Basis of Budgeting	26
Glossary.....	27

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