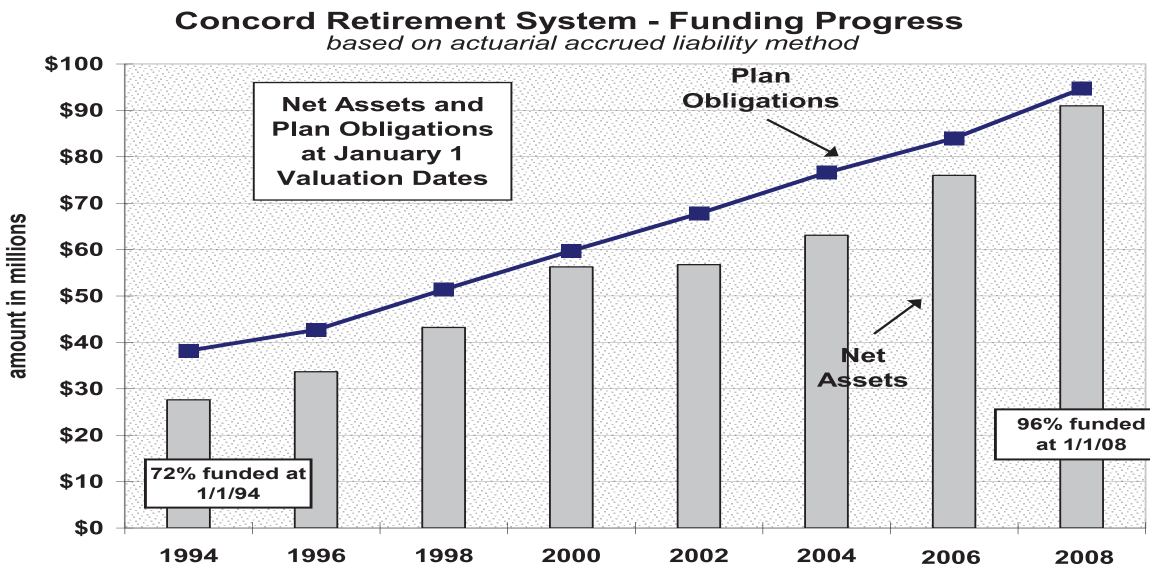

Finance Department

Anthony T. Logalbo, Finance Director

The Department of Finance and Administration consists of five divisions: Administration, Assessing, Treasurer/Collector, Accounting and Town Clerk. The Department is also responsible for budget management, Town purchasing administration, Town payroll administration, group insurance management (in collaboration with the Personnel Department) and Retirement System administration. The Town Treasurer serves as the Parking Clerk, administering the parking violation system. The Town Treasurer also serves as Treasurer for the Trustees of Town Donations. The report of the Town Clerk division appears elsewhere in this Town Report.

Administration Division

Anthony T. Logalbo, Finance Director and Treasurer-Collector
Helen Boudreau, Finance Assistant
Jonathan Harris, Budget and Purchasing Administrator
Adam Roberts, Senior Budget & Operations Analyst

This division is responsible for the development and implementation of the Town Manager's budget, the Enterprise Fund budgets, and the five-year Capital Improvement Program. The division provides guidance and oversight of procurement and public bidding procedures for all Town departments under the Town Manager in accordance with applicable state laws. The Finance Director is delegated by the Town Manager to act as the Chief Procurement Officer for all non-school departments.

This division handles all aspects of Town payroll administration and all federal and State reporting of wages and payroll taxes for the Town departments, the Concord Public Schools (K-9) and the Concord Retirement System. The Finance Director is responsible for group insurance administration and is custodian-treasurer of the Retirement System and treasurer of the Trustees of Town Donations. The division provides staff support to the 15-member Concord Finance Committee appointed by the Town Moderator.

Payroll

Total payrolls for the Town Government departments and the Concord Public Schools, for the fiscal periods ended June 30, 2008 and 2009, were as follows:

PAYROLL - ALL FUNDS

	Year ended 6/30/08	Year ended 6/30/09	Percent change
Town Manager departments	$19,046,099	$19,847,600	4.2%
Concord Public Schools	20,753,643	21,200,458	2.2%
Total	$39,799,742	$41,048,058	3.1%

Group insurance

Group health plans are offered to the Town's employees through the multi-town Minuteman-Nashoba Health Group (MNHG) established in December 1990 under the authority granted by Massachusetts General Laws

Minuteman-Nashoba Health Group
Summary Financial Statement

	Year Ending 5/31/08	Year Ending 5/31/09
Cash & investments	$8,895,219	$7,903,388
Other current assets	649,372	507,145
Total assets	$9,544,591	$8,410,533
Claims Liabilities	$3,929,815	$4,195,069
Participants advance contributions	1,863,708	1,442,565
Other	6,856	10,552
Total Liabilities	$5,800,379	$5,648,186
Unrestricted Net Assets	$3,744,212	$2,762,348
Revenues, Expenses and Change in Net Assets		
Participants' contributions & other	$42,088,959	$44,074,522
less		
Claims expense	34,628,623	39,415,426
Claims administration expense	2,642,379	2,732,248
Other group expenses (including premiums paid)	2,632,033	3,083,403
Total operating expense	$39,903,035	$45,231,077
plus		
Investment income	311,068	174,690
Change in Net Assets	$2,496,992	$(981,865)

Chapter 32B, section 12 which permits local governments to join together for the joint provision of employee group health insurance plans. The MNHG presently includes 17 area towns and regional school districts with more than 4,200 employee and retiree members and over 10,000 covered persons (including dependents). Fiscal operations for the group are handled by the Concord Finance Department, Administration Division. The Group's financial performance is independently audited annually.

The primary health care networks offered are the Harvard Pilgrim Health Plan (HP), the Tufts Total Health Plan, and the Fallon Health Plan. These plans, the Group's plans for supplemental Medicare coverage for retirees (administered by Tufts), and an out-of-area plan administered by Harvard Pilgrim are self-funded. The MNHG Group establishes the prices for the various plans annually based on actual claims experience and the protection of a stop-loss reinsurance program. Harvard, Tufts and Fallon are paid an administrative fee based on the number of enrollees and negotiated annually. Additionally, Senior plans for Medicare-eligible subscribers are offered on a premium basis through Harvard Pilgrim, Tufts and Fallon Health Plans.

For the Group's plan years ending May 31, 2008 and May 31, 2009, the financial information noted above was reported.

Treasurer-Collector Division

Patricia A. Robertson,
Deputy Treasurer-Collector

The Treasurer-Collector division of the Finance Department is responsible for the receipt, investment and disbursement of all Town funds, billing and collection of all taxes and utilities, parking violation collection, billing and collection of curbside refuse collection subscriptions, and debt management. This division serves as custodian-treasurer for the Concord Retirement System and manages the funds of the Trustees of Town Donations.

Short-term investments

For the year ended June 30, 2009, interest earnings on short-term investments of all Town funds totaled $1,669,267. The General Fund, which supports the Town and Schools operating budgets, earned $791,358. These earnings represent an average return for the fiscal year of 2.27%, down from the previous year's return of 4.27%. The dramatic decline in short-term money market rates that began in 2008 continued through fiscal year 2009 as the earnings rate of 2.91% in July, 2008 dropped to 1.26% in June, 2009. Interest earnings funded about 1.1% of the $73.2 million General Fund budget for the fiscal year that ended June 30, 2009. Interest earnings funded about 1.8% of the $69.4 million General Fund budget for the previous fiscal year.

INTEREST EARNED FY09

Allocated by Fund	*Amount*
General Fund	$791,357.54
Municipal Light (CMLP) Operating Fund	368,693.15
Land Acquisition Fund	339.75
Water Fund	90,024.89
Sewer Fund	87,083.65
CPA Fund	43,537.38
CMLP Depreciation Fund	9,317.63
CMLP Underground Fund	33,305.67
Pension Reserve Fund	22,412.42
Contributory Retirement Fund	44,930.74
General Purpose Stabilization Fund	8.39
Group Insurance Claims Trust Fund	2,106.25
Student Activity Fund	1,744.31
Beede Swim & Fitness Center Fund	58,150.47
53G Fund	336.55
CPS Capital Stabilization Fund	18,906.45
Elementary School Debt Stabilization Fund	97,011.95

Tax collection

Property tax collections during FY09 totaled $62,141,046.45 net of refunds. This is 6.4% more than the prior year. The delinquency rate on the FY09 tax levy was 0.7% as of June 30, 2009, the fourteenth consecutive year in which this rate has been under 1%. The total dollar amount of property taxes outstanding on the tax collector's records (all years) was $655,338 at the end of FY09.

During FY09, $254,805 of unpaid property taxes was transferred to Tax Title accounts, along with $22,675 in penalty interest and related charges. A Tax Title is a legal procedure involving advertisement of the delinquency and the recording of a priority lien against the deed to protect the Town's claim. $98,826 was collected during the year on Tax Title accounts, along with $12,444 in penalty interest. Tax Titles bear a penalty interest rate of 16% per annum. At June 30, 2009, 40 properties were in Tax Title status, amounting to accumulated unpaid taxes of $488,876 (compared to 33 parcels and $310,221 at June 30, 2008).

Debt and credit rating

One Bond Anticipation Note and two bonds were issued during fiscal year 2009. Each borrowing is detailed in the tbles on this page.

BOND ANTICIPATION NOTE

$12.5 million Bond Anticipation Note

Issue date:	January 29, 2009-- new issuance
Maturity date:	January 28, 2010
Interest rate:	0.5322% net interest cost
Purpose:	Article 5, STM 11/5/07
	Construction cost, Willard School
	$12,500,000

BOND ISSUANCE

<u>$703,170 Bond</u>

Issue date:	March 18, 2009
Repayment period:	20 years
Interest rate:	0% (State subsidized)

<u>Purpose</u>:
Article 50 of 2004
Community Septic Mgmt. Program Bond

<u>$14.465 million Bond</u>

Issue date:	March 15, 2009
Serial maturities:	One to nineteen years
Interest rate:	3.6096% true interest cost

<u>Purpose</u>:

Article 5, STM 11/5/07	
Willard School Construction	$11,900,000
Article 40 of 2006	
Thoreau School Construction	$140,000
Article 24 of 2007	
Road Improvements	$300,000
Article 25 of 2007	
CPS Building Improvements	$460,000
Article 22 of 2008	
Road Improvements	$700,000
Article 25 of 2008	
CPS building renovations	$800,000
Article 24 of 2008	
Emerson playground imprvmnts.	$150,000
Article 60 of 2002	
Alcott School	$15,000

Moody's Investors Service rated all Notes with its highest rating of MIG-1 and reaffirmed Concord's Aaa credit rating prior to each bond issuance. Concord is one of twelve Massachusetts municipalities to hold this "Triple A" rating from Moody's.

53G Fund

In accordance with Massachusetts General Law Chapter 44, Section 53G as adopted by the Concord Board of Appeals and the Natural Resource Commission, it may be determined (due to a proposed project's size, scale, complexity, potential impact or use of land) that the review of a permit application warrants the assistance of outside consultants. Project applicants must pay for the services provided by the independent advisor. Funds provided by the applicant for this purpose are deposited with the Town Treasurer in an account separate from other monies. Expenditures made from the account may be made without further appropriation and used only for the review of a specific project whose funds have been received from the applicant.

The following report summarizes the activity in the 53G Review Fund for the fiscal year ending June 30, 2009:

53G Review Fund
Fiscal year ending June 30, 2009

Beginning Balance @ July 1, 2008	$14,009.34
FY2009 RECEIPTS	
506 Old Bedford Rd.	$2,840.00
509 Bedford St. Wireless	5,000.00
12 Monument Sq.	5,000.00
22 Concord Tpk.	5,000.00
200 Baker Ave.	5,000.00
509 Bedford St. SP09-01	5,000.00
Interest	336.55
Total Gross Receipts	28,176.55
FY2009 DISBURSEMENTS	
48 Old Powder Mill Rd.	3,275.28
506 Old Bedford Rd.	1,675.25
509 Bedford St. Wireless	5,000.00
201 Independence Rd.	2,867.63
AT & T Cell Tower Site Review	5,007.53
12 Monument Sq. Cell Tower	5,000.00
22 Concord Tpk. Cell Tower	5,000.00
200 Baker Ave. Cell Tower	5,000.00
509 Bedford St. SP09-01	5,000.00
Interest	144.85
Total Disbursements	(37,970.54)
Ending Balance @ June 30, 2009	$4,215.35

The review of six project applications submitted in Fiscal Year 2009 necessitated assistance from outside consultants. Five involved applications for special permits or variances for Personal Wireless Communication Facilities and one involved an application for a Planned Residential Development at 506 Old Bedford Road.

Assessing Division

Lynn Masson, M.A.A., Town Appraiser

The Assessing Division of the Finance Department is responsible for the fair and accurate listing and assessment of all real estate and personal property for taxation purposes, in accordance with State statute and regulations. The Division assists taxpayers in determining eligibility for statutory property tax exemptions and in understanding the basis for all property assessments. The Division also carries out the valuation of all real property under construction as of each June 30, determines the applicability of the Supplemental Assessment law for construction receiving a Certificate of Occupancy during the year, and evaluates all property sales during the year for inclusion in the annual sales analysis. The Division is responsible for the commitment of more than 16,500 motor vehicle excise tax bills annually, based on data received from the Registry of Motor Vehicles, and assists taxpayers with the adjustment of excise bills throughout the year as vehicles are added and removed from registration.

The Town Assessor plus staff of three full-time members assist the Board of Assessors. The Board, consisting of 5 regular members and three associate members, is appointed by the Town Manager, and is the decision-making body with respect to all assessment determinations.

Property Valuation

Massachusetts General Law requires the Town to value property for tax purposes as of January 1. Every three years, the Department of Revenue (DOR) certifies a full revaluation of local assessments at "full and fair cash value." The two years in between are termed "Interim" years, during which Interim Year Adjustments are made in order to keep values at full and fair cash value. Fiscal Year 2010 (FY2010) is an interim year with an assessment date of January 1, 2009. Calendar Year 2008 "arms length" sales are analyzed to derive the factors that are used to update values. The Town's total property value declined over 4% from the FY2009 value. However, there were various segments that decreased at a greater percentage and some that actually increased in value.

Class Type	Class Code	FY 2010 Parcel Count	FY 2010 Total Value	FY 2009 Parcel Count	FY 2009 Total Value
Single Family	101	4,568	$3,817,461,800	4622	$4,159,180,200
Condominium	102	733	287,033,300	725	303,935,500
Miscellaneous	106,109	64	146,957,500	12	16,643,400
2-Family	104	117	75,183,650	117	79,065,450
3-Family	105	5	3,749,000	5	4,145,600
Apartments	111,112,125	26	131,221,700	26	124,678,300
Vacant Land	130-132	339	66,484,100	322	58,796,200
Commercial	300,393	337	358,386,300	336	372,227,775
Industrial	400,442	37	31,051,000	37	32,638,200
Forest Land	601-602	12	28,289	10	36,678
Agricultural	700	35	738,977	37	1,216,477
Recreation Land	800	16	16,078,350	19	18,834,300
Mixed Use	012-043	35	41,018,250	34	43,423,650
Personal Property	501-508	256	51,160,013	264	49,769,972
TOTAL		6,580	$5,026,552,229	6,566	$5,264,591,702

Assessments by Property Use

The goal of the Board of Assessors is to value properties as equitably and consistently as possible. The table above summarizes the Town's values by property use.

Tax Levy

At the 2009 Annual Town Meeting, taxpayers voted appropriations totaling $74,391,986 for the Fiscal Year July 1, 2009 through June 30, 2010, a 3.4% increase over the prior year. In addition, certain State assessments, deficits and the overlay must be added to determine the total budget amount. The FY2010 total General Fund budgeted amount is $75,527,945. Monies to support this local spending are raised by the property tax levy, State aid, local receipts and other sources. The Maximum Permitted Levy is the total amount of money that can be raised through real and personal property taxes and is the largest source of revenue for the Town. The Maximum Permitted Levy in FY2010 is $66,709,763. The actual levy is $65,797,569; $912,194 of the levy limit remains unused.

The FY2010 tax levy increased from FY2009 by 5.0%. Of this total, new growth accounted for a 1.7% increase and the increase in the tax levy to cover debt repayment on excluded debt accounted for a 0.85% increase.

The Levy Limit is calculated as follows:

Levy Limit Calculation

FY 2009 Levy Limit	$59,634,076
FY 2009 amended growth on omitted assessment	3,237
2½% allowed increase	$1,490,933
New Growth	$1,068,881
TOTAL (*before debt exclusion and override*)	$62,197,127
DEBT EXCLUSION *(principal and interest due on debt authorized to be repaid from taxation above the levy limit)*	$4,512,636
OVERRIDE	$ 0
MAXIMUM PERMITTED LEVY	$66,709,763
FY 2010 PROPERTY TAX LEVY	$65,797,569
Unused Levy Limit	$912,194

Property Tax Rate

The Town of Concord has one of the lowest tax rates of the surrounding communities; however, the average tax bill is one of the highest in the state. This is due to the Town's high average single family residential valuation of $835,697. The median single family residential valuation is $656,700, a substantial 21% below the average value.

The tax rate is the tax levy divided by the Town's taxable valuation. This is called the Uniform Tax Rate and under this rate, each class of property pays a share of the tax levy equal to its share of the total town value. The calculation for the Town of Concord for FY2010 is:

$65,797,569 / $5,026,552,229 = .01309

or $13.09 per thousand dollars of assessed valuation

Property taxes are billed quarterly. For FY2010 the first two tax payments were due August 1 and November 1, 2009. These were estimated based on the previous year's taxes plus 3.4%. At the beginning of February the Board of Selectmen voted a "residential factor" of 1.00, thereby setting the tax rate at a Uniform Tax Rate, which has been their practice for the last 13 years. The third and fourth quarter tax payments are due on February 1, 2010 and May 3, 2010, based on the total annual taxes minus the total of the first two estimated payments.

Motor Vehicle Excise Tax

FISCAL YEAR 2009 MOTOR VEHICLE COMMITMENTS

Tax Year	*# of Commt*	*# of Bills*	*Amount Committed*	*Amount Abated*
Prior Years	6	7	$572.02	$0.00
2006	0	0	0.00	1,617.83
2007	5	44	4,585.85	3,634.85
2008	8	1,838	336,442.00	21,117.77
2009	6	14,678	1,963,862.86	20,128.17
Totals	25	16,567	$2,305,462.73	$46,498.62

The total amount of motor vehicle excise tax collected in Fiscal Year 2009 was $2,269,633.

The Assessing Division is responsible for committing the Motor Vehicle Excise Taxes to the Town Collector. The tax is calculated by the Registry of Motor Vehicles and is based on the manufacturer's list price multiplied by a yearly discount. The yearly discount schedule is as follows:

- 50% the year preceding the designated year of manufacture
- 90% the year of manufacture
- 60% the second year of manufacture
- 40% the third year of manufacture
- 25% the fourth year of manufacture
- 10% the fifth and all succeeding years of manufacture

Once the value of the vehicle is determined, an excise tax is calculated at the rate of $25.00 per thousand. The tax is adjusted by the number of months the vehicle is on the road. Abatements are issued when vehicles are sold or disposed of, subject to a minimum bill of $5.00.

The Assessing Division committed excise tax amounts noted in the table to the left to the collector during Fiscal Year 2009:

Accounting Division

Gail Eagan-Henry,
Town Accountant

The Accounting Division is responsible for maintaining the financial records of the Town, preparing periodic and annual financial statements, preparation of the weekly disbursement warrant for approval, maintaining budgetary records, monitoring and maintaining records of all contracts and grants, ensuring that statutory reports are in compliance with standards set by the State and by the Government Accounting Standards Board and the management of the annual audit. In addition, this division handles the billing of the Town's 5,400 water/sewer accounts and 7,800 electric accounts for the Town's utilities. The Town Accountant manages all State and Federal grant reporting and maintains all official contract and grant records.

During the fiscal year ended June 30, 2009, the division issued 32,842 bimonthly water/sewer bills and 48,073 bimonthly electric bills. 9,421 vendor checks were issued during the year.

FINANCIAL RESULTS FROM OPERATIONS OF MUNICIPAL ENTERPRISES

Year ended 6/30/09, Electric year ended 12/31/08

	ELECTRIC	WATER FUND	SEWER FUND
Operating Revenues	$17,032,870	$3,531,191	$2,648,839
Operating Expenses	15,647,921	2,401,885	2,555,367
Operating Income	$1,384,949	$1,129,306	$93,472
Non-operating Income (Expense)	(33,564)	(125,295)	(205,866)
TRANSFERS TO OTHER FUNDS:	(340,000)	(537,034)	(182,814)
Change in net assets	$1,011,385	$466,977	$(295,208)
NET ASSETS AT BEGINNING OF YEAR	$37,803,404	$17,013,858	$18,860,774
NET ASSETS AT END OF YEAR	$38,814,789	$17,480,835	$18,565,566

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
CHANGE IN FUND BALANCE
YEAR ENDING JUNE 30, 2009

Revenues:	
Property Taxes	$62,218,910
Excise Taxes	2,822,332
Penalties, interest and other taxes	148,420
Departmental	1,026,514
Licenses and permits	707,516
Fines and forfeitures	100,853
Intergovernmental	8,348,479
Investment income	791,358
Other	110,114
Total Revenues:	$76,274,496
Expenditures:	
General Government	$4,270,048
Public Safety	7,095,480
Education	44,855,013
Public Works	3,283,542
Snow and Ice	739,985
Health and Human Services	379,410
Culture and recreation	2,039,700
Employee benefits	6,955,978
Debt Service	5,930,392
Intergovernmental	353,725
Total Expenditures	$72,168,677
Excess (deficiency) of revenues over expenditures	$371,223
Other Financing Sources (Uses):	
Operating Transfers in (out) - net	$(1,108,027)
Change in fund balance	$(736,804)
Fund Balance Beginning	$14,977,429
Fund Balance Ending	$14,240,625

General Fund Budget — All Accounts FY2006-FY2010 (Adopted)

Line #		FY06 Budget	FY07 Budget	FY08 Budget	FY09 Budget	FY10 Adopted	Percent Change	Percent of Total
	Town Government							
1	personal services	$ 10,835,602	$ 11,335,704	$ 11,876,664	$ 12,390,155	$ 12,713,627		
2	O & M	2,609,398	2,841,710	2,940,310	3,108,858	3,112,886		
3	capital outlay	1,186,000	1,271,000	1,356,000	1,466,000	1,300,500		
4	Reserve Fund	200,000	200,000	225,000	225,000	225,000		
5	**Total**	$ 14,831,000	$ 15,648,414	$ 16,397,974	$ 17,190,013	$ 17,352,013	0.9%	23.0%
6	**Concord Public Schools**	$ 24,285,000	$ 25,460,285	$ 26,423,840	$ 27,206,200	$ 27,699,200	1.8%	36.7%
7	**Concord-Carlisle RSD**†	$ 10,817,878	$ 11,858,857	$ 12,191,417	$ 12,803,885	$ 13,442,936	5.0%	17.8%
9	**Total Operating Budgets**	$ 49,933,878	$ 52,967,556	$ 55,013,231	$ 57,200,098	$ 58,494,149	2.3%	77.4%
9	Group Insurance	$ 2,820,000	3,195,000	3,600,000	3,845,000	$ 4,152,600	8.0%	
10	Retirement	2,242,250	2,310,000	2,380,000	2,450,000	2,500,000	2.0%	
11	Debt Service	2,650,000	2,750,000	2,909,750	3,100,000	3,150,000	1.6%	
12	Social Security/Medicare	475,000	508,000	522,000	510,000	545,000	6.9%	
13	Other Fixed & Mandated††	400,000	425,000	425,000	425,000	400,000	-5.9%	
14	**subtotal**	$ 8,587,250	$ 9,188,000	$ 9,836,750	$ 10,330,000	$ 10,747,600	4.0%	14.2%
15	Minuteman Voc Tech	$ 431,529	$ 502,317	$ 604,702	$ 486,660	$ 637,601	31.0%	0.8%
16	High School Debt Exclusion	378,169	477,889	476,557	684,143	539,239	-21.2%	0.7%
17	Town Debt Exclusion	2,108,374	2,219,677	2,550,432	3,247,193	3,973,397	22.4%	5.3%
		$ 2,918,072	$ 3,199,883	$ 3,631,691	$ 4,417,996	$ 5,150,237		
18	**TOWN MEETING VOTE**	$ 61,439,200	$ 65,355,439	$ 68,481,672	$ 71,948,094	$ 74,391,986	3.4%	
19	State assessments	$ 353,815	$ 368,084	$ 367,696	$ 382,563	$ 389,372	1.8%	0.5%
20	Snow/Ice & other deficits	338,937	111,857	-	358,915	239,730	-33.2%	0.3%
21	Overlay	481,979	453,991	588,461	523,555	506,857	-3.2%	0.7%
22	**subtotal**	$ 1,174,731	$ 933,932	$ 956,157	$ 1,265,033	$ 1,135,959	-10.2%	
23	**TOTAL BUDGET PLAN**	$ 62,613,931	$ 66,289,371	$ 69,437,829	$ 73,213,127	$ 75,527,945	3.2%	

† "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.

General Fund Budget — All Accounts FY2006-FY2010 (adopted - continued)

Financing the Budget Plan

Line #		FY06 Budget	FY07 Budget	FY08 Budget	FY09 Budget	FY10 Adopted	Percent Change	Percent of Total
24	state aid	$ 3,644,019	$ 4,122,776	$ 4,234,876	$ 4,477,986	$ 3,808,876	-14.9%	5.0%
25	motor vehicle excise tax	2,350,000	2,350,000	2,300,000	2,150,000	2,050,000	-4.7%	2.7%
26	investment earnings	630,000	900,000	1,000,000	750,000	270,000	-64.0%	0.4%
27	other local revenue	1,876,825	2,010,875	2,116,500	2,246,500	2,206,500	-1.8%	2.9%
28	transfers to General Fund:							
29	from CMLP (Light Fund)	340,000	340,000	340,000	340,000	355,000	4.4%	0.5%
30	"free cash" transfer	500,000	500,000	500,000	600,000	1,040,000	73.3%	1.4%
31	**subtotal**	$ 9,340,844	$ 10,223,651	$ 10,491,376	$ 10,564,486	$ 9,730,376	-7.9%	12.9%
	Property Tax:							
32	property tax base	$ 49,216,147	$ 51,811,551	$ 54,550,950	$ 57,769,554	$ 60,216,052		
33	override voted	752,480	657,538	-	-	-		
34	new growth	817,917	894,270	1,368,514	947,751	1,068,881		
35	**total within the Levy Limit**	$ 50,786,544	$ 53,363,359	$ 55,919,464	$ 58,717,305	$ 61,284,933	4.4%	
36	debt exclusion	2,486,543	2,702,361	3,026,989	3,931,336	4,512,636	14.8%	
37	**total property tax**	$ 53,273,087	$ 56,065,720	$ 58,946,453	$ 62,648,641	$ 65,797,569	5.0%	87.1%
	TOTAL RESOURCES	$ 62,613,931	$ 66,289,371	$ 69,437,829	$ 73,213,127	$ 75,527,945	3.2%	

FY 2009 Transactions and Changes in Fund Balances
All Funds except the General Fund and the Enterprise Funds

Acct. #	Fund	6/30/08 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/09 Balance
Fund 10	**Community Preservation Fund**	2,142,072			1,390,002	1,808,948	1,723,126
Fund 15	**Parking**	294,934		55,041	330,982	250,206	320,669
Fund 16	**Cemetery**	389,789		159,556	147,924	52,408	325,749
Fund 18	**Reserved for Appropriation**						
18-0-0-610	Dog Fund	976					976
18-0-0-611	State aid to Libraries	18,246		14,000	16,602		20,848
18-0-0-612	Dog inoculation fees	10,599		500		(154)	10,253
8-124-123-303	Sale of CPS Land Art 32ATM06	2,592,313		2,592,313			0
18-667	Title 5 A WPAT Betterments	128,555			14,802	10,852	132,505
18-671	Title 5 B WPAT Betterments	215,791			123,441		339,232
18-916	WPAT Title 5 Loan	(22,535)			229,025	220,283	(13,793)
	Subtotal Fund 18	2,943,946	0	2,606,813	383,870	230,981	490,021
Fund 19	**53G Review Fund**	14,009			16,724	26,518	4,215
Fund 20	**Other Special Revenue**	168,186			154,309	185,034	137,461
Fund 22	**School Lunch**	136,967			526,305	475,874	187,397
Fund 23	**Gifts**						
	Town Manager:						
122-637	Junction Park	50					50
122-690	Gen Town Purposes	9,665			14,350	23,615	400
122-691	Selectmen's Budget Reduction	1,300					1,300
122-768	Selectmen's Gift	1,092					1,092
122-808	Nanae Sister City	1,035					1,035
122-874	Colonial Inn	3,910					3,910
122-943	Community Service Coor	1,734			21,050	21,774	1,010
122-123-879	Plantings	500					500
122-123-892	Hanscom Legal Fund	250					250
122-123-305	Public Safety Middlesex School	5,200					5,200
124-925	Vistors Center	12,475			1,250		13,725
	Finance Department						
131-613	Finance Committee	63					63
133-603	Memories of Antietam	250					250
133-687	Sawyer Trust	0			90,730	44,826	45,904
133-145-616	Concord Medal	26					26
133-145-622	Emerson Annex	1,850					1,850
133-145-789	Melvin Memorial	53,114				1,451	51,663
133-145-813	Hapgood Wright/Melvin Mem.	52,512					52,512
133-145-875	Celebration Year 2000	7,559					7,559

FY 2009 Transactions and Changes in Fund Balances (continued)

Acct. #	Fund	6/30/08 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/09 Balance
133-145-919	Fireworks Gift	1,069					1,069
	Planning & Land Management Department						
180-173	Community Preservation Committee	312					312
180-171-400	Tree Restorative School	50					50
180-171-563	Bruce Freeman Rail Trail	400					400
180-171-606	Colonel Barrett/ Nat. Resources	402					402
180-171-607	Wildlife Passages Task force	0			6,365	100	6,265
180-171-615	Hanscom Gift Account	464					464
180-171-627	Community Gardens	4,465			1,752	1,921	4,296
180-171-674	Memorial Tree	114					114
180-171-753	Mill Brook Task Force	164				50	114
180-171-754	Garden Club	2,077			1,750	640	3,187
180-171-790	Arena Farm	395					395
180-171-810	Hapgood Wright/Open Space Guide	532					532
180-171-880	Agriculture Committee	1,160			2,275	304	3,131
180-171-893	Conservation Land Management	84,201					84,201
180-171-911	West Concord Street Trees	1,724				1,426	298
180-171-915	Conservation Land Trail Guide	10					10
180-171-953	Warner's Pond	0			3,384		3,384
180-171-962	Landscape Impr-Heywood Meadow	91					91
180-171-965	Heywood Meadow Restoration Fnd	4,997					4,997
180-171-966	Mattison Field Gift	25					25
180-171-974	Conservation & Wetland Protection	5,000					5,000
180-171-975	Conservation Crew Assistants	3,138					3,138
180-175-583	Rideout Playground Path	10,000					10,000
180-175-773	Monument Farm subdivision	4,556					4,556
180-175-894	Transportation Demand Prog	10,000					10,000
180-175-961	Academic Support Services	852					852
	Police Department						
210-150	CPD Community Svs, Gift Fund	1,991			435	1,025	1,401
210-579	Police Department	1,113			60	504	669
210-633	Crime Prevention	75					75
210-912	K9 Police	2,168			350	517	2,001
210-917	CCDVCAT Police Gift	10					10
	Fire Department						
220-614	Fire Department	18,706			16,700	4,020	31,386
220-819	Fire S.A.F.E. Program	0			2,537		2,537

FY 2009 Transactions and Changes in Fund Balances (continued)

Acct. #	Fund	6/30/08 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/09 Balance
220-827	Local Emergency Plan	803			6,077		6,880
	Concord Public Schools						
300-619	Boston Univ. Proposals	29,263			8,000	5,850	31,413
300-632	Center for Parents and Teachers	42,661			4,040	46,701	0
300-645	Willard PTG	1,219			166	698	686
300-657	Middle School PTG	4,866			23,872	27,653	1,085
300-658	Music Program	10,468			465	465	10,468
300-659	Alcott Parents	3,109			7,604	9,194	1,519
300-661	Public Schools	23,053			84,910	76,211	31,753
300-749	Thoreau PTG	563			6,260	6,823	0
300-944	Concord Comm Chest	0			9,000	9,000	0
	Public Works Department						
410-759	Memorial Tree	0			500	500	0
411-731	Church St Parking Lot	0			68,000		68,000
411-954	Baker Ave Extension Gift	66,882					66,882
414-846	Sidewalk Fund	8,497					8,497
450-649	Public Works Day	500				500	0
490-509	W. Concord Beautification	1,674				1,674	0
490-741	Garden Club - Main St Project	750					750
490-743	FCCF Field Maintenance	0			100,000	43,478	56,522
491-896	Cemetery Trees	425				33	392
	Board of Health						
510-758	Board of Health	236			147	117	266
	Council on Aging						
541-586	Mental Health Worker	0			3,600	2,706	894
541-623	Council on Aging	31,537			10,879	9,220	33,196
541-742	H.E.A.L. Gift	0			6,000	4,000	2,000
541-944	CCOA Volunteer Coordinator	5,714			3,750	5,950	3,514
541-952	COA Programs Gift	1,127			750		1,877
541-963	COA Van Repairs Gift	87					87
	Veterans Services						
543-648	Veterans Gifts	13,649			1,500	3,492	11,657
	Harvey Wheeler Community Center						
546-618	HWCC Building Fund	6,976				2,438	4,538
	Recreation						
630-295	Skate Park	14,600					14,600
630-300	Friends of CC Playing Fields	63,046				54,200	8,846

FY 2009 Transactions and Changes in Fund Balances (continued)

Acct. #	Fund	6/30/08 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/09 Balance
630-301	Alcott Baseball Field	10,000					10,000
630-604	Sarah Rood memorial	92					92
630-750	Elsie Kennedy scholarship	250					250
630-777	J. Cushing - soccer	18					18
630-852	Youth Coordinator	(3,630)			3,630		0
630-994	Playing Field Study Gift	260					260
632-099	Golf Tournament	78,908			79,900	135,537	23,271
632-923	Summer Camp Scholarship	0			2,190		2,190
	Beede Swim & Fitness Center						
650-304	Beede General Purpose	500					500
650-620	Beede Belknap Senior Program	60,000		20,000			40,000
650-778	Beede Pool	50,003			10,000		60,003
	Historical Commission						
691-656	Historical Commission Gifts	975					975
	Ceremonies & Celebrations Committee						
692-646	Ceremonies & Celebrations	1,000					1,000
692-823	WWII Memorial	315					315
	Subtotal Fund 23	843,245	0	20,000	604,228	548,613	878,861
Fund 24	**Recreation**	186,171	11,366	52,748	1,536,182	1,480,664	200,305
Fund 25	**Revolving Funds:**						
	Town Manager:						
122-624	Harrington House	52,328			6,000	4,285	54,044
	Finance Department						
133-145-628	Insurance reimbursement	15,734			15,900	23,526	8,108
133-145-647	Safety Code Enforcement	500					500
133-145-675	Insurance Reserve	1,316,477	270,466				1,586,943
133-145-697	Surplus equipment	38,066			28,000	20,000	46,066
	Planning & Land Management						
180-171-634	Conservation Fund	69,680			16,540	8,675	77,545
180-175-901	Performance Bond Default - Concord Homes	23,233					23,233
	Concord Public Schools						
300-626	School Lost Books	9,655			784	620	9,819
300-630	School Athletics Fund	7,251			12,170	7,427	11,995
	Public Works Department						
429-744	Road Repair Fund	126,297			109,351	95,261	140,387
	Subtotal Fund 25	1,659,223	270,466	0	188,744	159,793	1,958,639
Fund 26	**Land Acquisition Fund**	16,170	12,700		340	5,200	24,010

FY 2009 Transactions and Changes in Fund Balances (continued)

Acct. #	Fund	6/30/08 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/09 Balance
Fund 27	**Federal Grants**						
	Police Department						
210-582	Grant for Arrest Policies	0			12,779	12,779	0
210-788	Bullet Proof Vests	0			16,000	16,000	0
210-996	Traffic Safety Improvement Grant	0			9,553	9,553	0
	Fire Department						
220-723	FY07 Safer Grant	0			117,543	117,543	0
220-726	FY08 Firefighter Wellness	0			10,160	10,113	47
220-736	Ambulance Task Force	4,000					4,000
	Concord Public Schools						
300-544	Title I	1,921			106,295	101,205	7,010
300-545	SPED 94-142	5,591			428,730	418,864	15,457
300-546	Title II	743			43,677	43,699	721
300-549	Sped Prgm Improvement	3,679			6,026	8,991	714
300-557	Sped Early Childhood	101			14,041	13,007	1,135
	Subtotal Fund 27	16,034	0	0	766,490	753,440	29,084
Fund 28	**State Grants**						
	Finance Department						
133-145-625	Arts Lottery	1,636			4,300	2,237	3,699
	Planning and Land Management						
180-171-587	MBTA West Concord Depot	687			2,229	2,916	0
180-510-650	Region 4A Emergency Preparedness	5,019				4,999	20
	Police Department						
210-720	SETB 911 Training	0			4,870	4,870	0
210-729	Child Passenger Safety Equip	0			9,863	9,863	0
210-749	911 Support	0			33,767	33,767	0
210-788	Bullet Proof Vests	0			15,238	15,238	0
210-957	Community Policing	0			48,578	48,578	0
	Fire Department						
220-153	EMPG	0			2,500		2,500
220-510	HMEP Fire Grant	2,000				2,000	0
220-512	Local Prepareness	696				696	0
220-516	Mass Decontamination	2,059			3,000	2,059	3,000
220-518	Weapons of Mass Destruction	4,939				4,939	0
220-521	MEMA	0			9,364	9,364	0
220-584	Firefighting Equipment	415			7,792	4,249	3,958
220-714	Fire Safety Equipment	162				162	0

FY 2009 Transactions and Changes in Fund Balances (continued)

Acct. #	Fund	6/30/08 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/09 Balance
220-770	Fire Fighters Equipment	11,316				11,316	0
220-1014	Bioterrorism Preparedness	3,500				3,500	0
220-819	Fire Safety Awareness	7,795			4,465	7,395	4,865
	Public Works Department						
411-666	Massport Intern	0			4,210	4,210	0
433-826	Curbside Recycling	8,989				3,185	5,804
450-141	Water Conservation	0			28,737	28,737	0
450-716	Community Conservation Challenge	2,726			801	3,527	0
450-722	Water Conservation marketing	283				283	0
450-747	Water Conservation	0			707	707	0
455-916	Water Pollution Abatement Trust	1,443					1,443
	Council on Aging						
541-724	Service Incentive	4					4
541-733	COA Formula Grant	0			23,407	23,406	0
	Library						
610-668	LEPC Grant	1,801					1,801
610-715	Library Non-resident Circulation	12,398			10,277	4,972	17,703
	Concord Public Schools						
300-152	SFSF	0			226,606	226,606	0
300-536	Metco	43,094			517,723	516,167	44,650
300-538	DOE Circuit Breaker	305,151			656,927	630,151	331,927
300-556	Children's Trust	0			5,000	3,600	1,400
300-601	Big Yellow Bus	0			200	174	26
	Subtotal Fund 28	416,112	0	0	1,620,560	1,613,873	422,799
Fund 29	**Highway Fund**	0			469,465	469,465	0
Fund 30 -32	**Capital Projects**						
429-200	Art 22, 05 Road Improvements	1,725				1,725	0
411-201	Art 27,05 Mill Dam Culvert	6,863				6,863	0
631-203	Hunt Gym, Art 29,05	831					831
122-205	Burke Land, Art 32, 05	2,500,000		2,500,000			0
220-299	Art 28, 07 Ambulance Replacement	9,009				9,009	0
300-297	Art 25, 07 CPS Building Improvements	400,000			460,000	860,000	0
411-298	Art 27,07 Warner's Pond Dam	269,615				269,615	0
630-300	Art 30, 07 Playing Fields	144,008				93,383	50,625
429-451	Road Improvements Art 25, 04	20,607				20,607	0
300-453	Thoreau Schl art 27,04	3,056					3,056
411-457	Warner Pond, Art 53,04	6,223				5,953	270

FY 2009 Transactions and Changes in Fund Balances (continued)

Acct. #	Fund	6/30/08 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/09 Balance
300-309	Art 25-08 CPS Building Improvements	0			800,000	137,429	662,571
528	Ripley Roof Art 58, 2003	12,144					12,144
531	Middle School Reno Art 57,03	43,272					43,272
300-559/567	Alcott Schl phase II	(7,623)			15,000	4,558	2,819
411-593	Art 39, 06 Mill Dam Culvert	280,123				100,768	179,355
300-594	Art 40,06 Thoreau HVAC	(2,522)			140,000	134,434	3,044
32-663	Thoreau Birthplace Art 35, 1997	4,873					4,873
215-679	Art 51, 06 Police/Fire Station Renovations	100,000				25,000	75,000
300-695	Art 5 STM08 Willard Construction	10,003,408	12,500,000			17,378,561	5,124,847
000-703	Department Equipment Art 11/89	8,410					8,410
000-795	Capital Equipment Article 13, 1986	5,468					5,468
220-818	Fire Dept Pumper Art 38, 97	1,100					1,100
300-596	Art 41,06 CPS Bldg Improvements	88,415				88,415	0
429-592	Art 26,06 Road Improvements	157,053				157,053	0
429-296	Art 24,07 2007 Road Improvements	0			300,000	157,527	142,473
429-307	Art 22,08 2008 Road Improvements	0			700,000	11,723	688,277
631-681	Art 29,05 Hunt Gym Roof	4,384				0	4,384
631-308	Art 24,08 Emerson Playground	0			150,000	148,555	1,445
	Subtotal Funds 30 - 32	14,060,444	12,500,000	2,500,000	2,565,000	19,611,178	7,014,267
Fund 63	**Solid Waste Fund**	213,920		128,371	902,501	833,452	154,598
Funds 81 thru 89							
	Trust and Agency						
81-690-914	Group Insurance Trust	42,571			6,868,565	6,866,459	44,677
82-638	Shade Trees	1,809			19		1,828
82-629	Public Schools	11,162			1,029		12,191
82-636	Manual Traning	57,357			4,505		61,862
82-639	Library	35					35
82-967	Recreation summer Camp	11,365		11,365	3,505		3,505
82-635	Law Enforcement Trust	16,274				8,534	7,740
83	Stablization fund	2,243			8		2,251
84-911	Pension Reserve (market value)	4,219,627	344,391		(870,930)	100,754	3,592,334
88	Middle School Activity	69,177			137,854	152,953	54,078
85	CPS Capital Needs Stabilization Fund	486,110			20,607		506,717
86	Elementary School Debt Stabilization Fund	0	2,500,000		108,262		2,608,262
89	Agency Accounts	(42,216)	329,022	302,656			(15,850)
	Sub-Total Fund Group #81-89	4,875,515	3,173,413	314,021	6,273,424	7,128,700	6,879,631
	TOTAL	28,376,739	15,967,944	5,836,550	17,877,048	35,634,348	20,750,832

Analysis of General Fund Appropriations — June 30, 2009

Account name (account code/dept-division)		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
1. Town Meeting & Reports (113-000)									
Current:	Total		$77,800.00	$0.00	$77,800.00		$50,124.17	$0.00	$27,675.83
2. Town Manager's Office (122)									
A. Town Manager (122-123)									
Current:			$290,227.00	$185,496.00	$475,723.00		$431,865.92	$36,878.71	$6,978.37
Prior:	Encumbrance	$50,516.38			$50,516.38		$22,652.84	$10,345.02	$17,518.52
B. Town-wide Building Maintenance (122-127)									
Current:			$135,000.00	$0.00	$135,000.00		$107,386.53	$27,613.47	$0.00
Prior:	Encumbrance	$176,731.62			$176,731.62		$93,136.06	$71,057.98	$12,537.58
Total - Town Manager's Office									
Current:			$425,227.00	$185,496.00	$610,723.00		$539,252.45	$64,492.18	$6,978.37
Prior:	Encumbrance	$227,248.00			$227,248.00		$115,788.90	$81,403.00	$30,056.10
3. Selectmen Articles (124-000)									
Current:			$50,000.00	$0.00	$50,000.00		$28,780.00	$21,220.00	$0.00
Prior:	Encumbrance	$14,200.00			$14,200.00		$12,700.00	$1,500.00	$0.00
4. Finance Committee (131-000)									
Current:	Expense		$1,275.00	$1,600.00	$2,875.00		$2,615.00	$0.00	$260.00
5. Finance Department (133)									
A. Finance Administration (133-133)									
Current:			$262,304.00	$164,055.80	$426,359.80		$355,719.26	$60,000.00	$10,640.54
Prior:	Encumbrance	$12,979.50			$12,979.50		$3,948.03	$4,051.97	$4,979.50
B. Town Accountant (133-135)									
Current:			$117,471.00	$119,575.00	$237,046.00		$222,523.50	$12,000.00	$2,522.50
Prior:	Encumbrance	$126,425.00			$126,425.00		$0.00	$126,425.00	$0.00
C. Assessors (133-141)									
Current:			$363,099.00	$8,414.00	$371,513.00		$358,596.37	$12,916.00	$0.63
Prior:	Encumbrance	$5,000.00			$5,000.00		$0.00	$5,000.00	$0.00
D. Treasurer-Collector (133-145)									
Current:			$226,193.00	$173,480.00	$399,673.00		$393,081.80	$1,920.00	$4,671.20
Prior:	Encumbrance	$25,000.00			$25,000.00		$0.00	$25,000.00	$0.00

Analysis of General Fund Appropriations — June 30, 2009 (continued)

Account name (account code/dept-division)		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
E. Town Clerk (133-161)									
Current:			$192,849.00	$8,234.00	$201,083.00		$179,766.21	$10,000.00	$11,316.79
Prior:	Encumbrance	$5,200.00			$5,200.00		$4,999.00	$0.00	$201.00
Total - Finance Department									
Current:			$1,161,916.00	$473,758.80	$1,635,674.80		$1,509,687.14	$96,836.00	$29,151.66
Prior:	Encumbrance	$174,604.50			$174,604.50		$8,947.03	$160,476.97	$5,180.50
6. Salary Reserve and Reserve Fund									
Current:	Salaries (148-000)		$600,000.00	$0.00	$600,000.00	$550,012.66		$10,000.00	$39,987.34
	Expense (147-000)		$225,000.00	$0.00	$225,000.00	$78,168.23		$0.00	$146,831.77
	Total		$825,000.00	$0.00	$825,000.00	$628,180.89		$10,000.00	$186,819.11
Prior:	Encumbrance (salarie	$60,000.00			$60,000.00		$18,053.12	$20,000.00	$21,946.88
7. Legal Services (151-000)									
Current:			$270,000.00	$0.00	$270,000.00		$219,564.68	$0.00	$50,435.32
8. Human Resources (152-000)									
Current:			$146,742.00	$79,577.12	$226,319.12		$213,985.68	$9,200.00	$3,133.44
Prior:	Encumbrance	$50,299.66			$50,299.66		$1,153.00	$47,782.81	$1,363.85
9. Information Systems (155-000)									
Current:			$351,743.00	$3,557.00	$355,300.00		$210,856.86	$97,054.70	$47,388.44
Prior:	Encumbrance	$171,333.34			$171,333.34		$96,681.44	$74,180.00	$471.90
10. Elections & Registrars (170)									
A. Elections (170-162)									
Current:			$49,003.00	$0.00	$49,003.00		$29,174.76	$0.00	$19,828.24
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00
B. Registrars (170-163)									
Current:			$10,519.00	$158.00	$10,677.00		$10,539.17	$0.00	$137.83
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00
Total - Elections and Registrars									
Current:			$59,522.00	$158.00	$59,680.00		$39,713.93	$0.00	$19,966.07
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00

Analysis of General Fund Appropriations — June 30, 2009 (continued)

Account name (account code/dept-division)		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
11. Planning and Land Management Department (180)									
A. Natural Resources (180-171)									
Current:			$180,338.00	$48,939.00	$229,277.00		$210,583.59	$18,155.67	$537.74
Prior:	Encumbrance	$13,586.58			$13,586.58		$1,086.08	$12,500.00	$0.50
B. Planning (180-175)									
Current:			$220,577.00	$56,331.00	$276,908.00		$263,539.41	$8,465.20	$4,903.39
Prior:	Encumbrance	$39,646.29			$39,646.29		$1,261.85	$36,688.78	$1,695.66
C. Board of Appeals (180-176)									
Current:			$42,714.00	$2,429.00	$45,143.00		$43,744.99	$0.00	$1,398.01
Prior:	Encumbrance	$14,820.78			$14,820.78		$5,744.00	$8,462.78	$614.00
D. Comprehensive Long Range Plan (180-178)									
Prior:	Encumbrance	$23,769.29			$23,769.29		$0.00	$23,769.29	$0.00
E. Growth Management Study (180-179)									
Prior:	Encumbrance	$21,195.43			$21,195.43		$14,165.25	$7,030.18	$0.00
F. Inspections (180-241)									
Current:			$330,318.00	$18,245.00	$348,563.00		$328,605.99	$102.87	$19,854.14
Prior:	Encumbrance	$21,271.45			$21,271.45		$7,315.51	$10,000.00	$3,955.94
G. Board of Health (180-510)									
Current:			$206,845.00	$60,390.00	$267,235.00		$265,007.20	$8,000.00	($5,772.20)
Prior:	Encumbrance	$17,496.26			$17,496.26		$2,874.51	$11,010.53	$3,611.22
Total - Planning & Land Managem									
Current:			$980,792.00	$186,334.00	$1,167,126.00		$1,111,481.18	$34,723.74	$20,921.08
Prior:	Encumbrance	$151,786.08			$151,786.08		$32,447.20	$109,461.56	$9,877.32
12. Town House (192-000)									
Current:			$93,897.00	$14,805.00	$108,702.00		$95,312.10	$11,480.00	$1,909.90
Prior:	Encumbrance	$10,362.86			$10,362.86		$3,764.00	$6,578.86	$20.00
13. 141 Keyes Road (197-000)									
Current:			$63,056.00	$937.00	$63,993.00		$58,400.49	$4,000.00	$1,592.51
Prior:	Encumbrance	$105.04			$105.04		$93.00	$0.00	$12.04
14. Police (210-000)									
Current:			$3,548,055.00	$136,121.00	$3,684,176.00		$3,659,334.56	$72.00	$24,769.44
Prior:	Encumbrance	$624.45			$624.45		$624.45	$0.00	$0.00

Analysis of General Fund Appropriations — June 30, 2009 (continued)

Account name (account code/dept-division)		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
15. Police & Fire Station (215-000)									
Current:			$265,922.00	$592.00	$266,514.00		$202,956.14	$50,700.00	$12,857.86
Prior:	Encumbrance	$4,500.00			$4,500.00		$4,500.00	$0.00	
16. Fire (220-000)									
Current:			$3,123,339.00	$144,873.00	$3,268,212.00		$3,115,455.50	$142,064.36	$10,692.14
Prior:	Encumbrance	$70,044.90			$70,044.90		$46,294.20	$21,913.07	$1,837.63
17. West Concord Fire Station (225-000)									
Current:			$42,071.00	$0.00	$42,071.00		$36,674.98	$4,000.00	$1,396.02
Prior:	Encumbrance	$11,297.20			$11,297.20		$6,300.00	$4,621.90	$375.30
18. Emergency Management (291-000)									
Current:			$15,810.00	$0.00	$15,810.00		$4,225.99	$11,268.00	$316.01
Prior:	Encumbrance	$20,331.57			$20,331.57		$1,004.82	$18,994.65	$332.10
19. Dog Officer (292-000)									
Current:			$17,626.00	$0.00	$17,626.00		$17,606.70	$0.00	$19.30
20. Dog Inoculation (293-000)									
Current:			$500.00	$0.00	$500.00		$500.00	$0.00	$0.00
21. School Department (300-000)									
Current:			$27,206,200.00	$25,679.73	$27,231,879.73		$25,028,099.24	$1,996,689.56	$207,090.93
Prior:	Encumbrance	$1,960,279.01			$1,960,279.01		$1,748,867.78	$170,864.78	$40,546.45
22. Public Works (PW)-Administration (410-000)									
Current:			$137,487.00	$162,658.00	$300,145.00		$291,600.64	$5,456.00	$3,088.36
Prior:	Encumbrance	$61,335.05			$61,335.05		$11,205.21	$48,215.65	$1,914.19
23. PW Engineering (411-000)									
Current:			$402,464.00	$105,848.00	$508,312.00		$378,524.47	$129,729.57	$57.96
Prior:	Encumbrance	$82,330.00			$82,330.00		$18,616.31	$63,713.69	$0.00
24. PW Equipment (413-000)									
Current:			$278,000.00	$0.00	$278,000.00		$270,473.12	$7,526.88	$0.00
Prior:	Encumbrance	$22,339.00			$22,339.00		$3,029.79	$19,309.21	$0.00
25. PW-Sidewalk Repair (414-000)									
Current:			$90,000.00	$0.00	$90,000.00		$2,391.46	$87,608.54	$0.00
Prior:	Encumbrance	$162,368.86			$162,368.86		$79,304.23	$83,064.63	$0.00

Analysis of General Fund Appropriations — June 30, 2009 (continued)

Account name (account code/dept-division)		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
26. PW Drainage (416-000)									
Current:			$105,000.00	$0.00	$105,000.00		$13,798.25	$91,201.75	$0.00
Prior:	Encumbrance	$145,371.50			$145,371.50		$108,643.08	$36,728.42	$0.00
27. PW-Highway Maintenance-20 (422-000):									
Current:			$1,049,711.00	$57,239.00	$1,106,950.00		$1,062,741.52	$43,865.00	$343.48
Prior:	Encumbrance	$47,489.35			$47,489.35		$19,203.02	$27,758.38	$527.95
28. PW-Snow Removal (423-000)									
Current:			$452,000.00	$48,255.28	$500,255.28		$739,985.28	$0.00	($239,730.00)
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00
29. PW-Street Lighting (424-000)									
Current:			$62,660.00	$0.00	$62,660.00		$57,186.41	$0.00	$5,473.59
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00
30. PW-133/135 Keyes Road (426-000)									
Current:			$94,360.00	$73,076.00	$167,436.00		$133,823.59	$33,089.00	$523.41
Prior:	Encumbrance	$69,440.00			$69,440.00		$2,440.00	$67,000.00	$0.00
31. PW-Road Improvements (429-000)									
Current:			$85,000.00	$0.00	$85,000.00		$85,000.00	$0.00	$0.00
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00
32. PW-Park & Trees (490-000)									
Current:			$499,662.00	$34,689.00	$534,351.00		$505,448.32	$28,812.50	$90.18
Prior:	Encumbrance	$51,753.25			$51,753.25		$22,617.07	$29,036.18	$100.00
33. PW-Cemetery (491-000)									
Current:			$62,948.00	$160,982.00	$223,930.00		$217,496.00	$0.00	$6,434.00
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00
34. Council on Aging (541-000)									
Current:			$213,993.00	$6,004.00	$219,997.00		$217,932.24	$0.00	$2,064.76
Prior:	Encumbrance	$21,452.76			$21,452.76		$7,750.88	$4,453.27	$9,248.61
35. Veterans (543)									
Current:			$30,245.00	$90.00	$30,335.00		$29,476.13	$0.00	$858.87
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00

Analysis of General Fund Appropriations — June 30, 2009 (continued)

Account name (account code/dept-division)		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
36. Harvey Wheeler C. C. (546-000)									
Current:			$124,592.00	$2,255.00	$126,847.00		$123,125.54	$2,795.83	$925.63
Prior:	Encumbrance	$7,548.40			$7,548.40		$1,126.87	$6,421.53	$0.00
37. Library (610-000)									
Current:			$1,688,849.00	$94,616.00	$1,783,465.00		$1,754,708.59	$16,360.93	$12,395.48
Prior:	Encumbrance	$7,000.00			$7,000.00		$0.00	$7,000.00	$0.00
38. Recreation (630-000)									
Current:			$89,886.00	$5,332.66	$95,218.66		$95,218.66	$0.00	$0.00
Prior:	Encumbrance	$0.00			$0.00		$0.00	$0.00	$0.00
39. Hunt Recreation Center (631-000)									
Current:			$129,034.00	$34,384.00	$163,418.00		$140,253.16	$5,000.00	$18,164.84
Prior:	Encumbrance	$2,900.00			$2,900.00		$2,900.00	$0.00	$0.00
40. Information Center (671-000)									
Current:			$28,414.00	$0.00	$28,414.00		$19,600.85	$6,000.00	$2,813.15
Prior:	Encumbrance	$24,019.55			$24,019.55		$0.00	$24,019.55	$0.00
41. Ceremonies & Celebrations (692-000)									
Current:	Public Ceremonies		$20,365.00		$20,365.00		$20,734.19	$0.00	($369.19)
	Memorial Day Flags		$1,500.00		$1,500.00		$1,704.96	$0.00	($204.96)
	Street Flags		$2,000.00		$2,000.00		$1,416.32	$0.00	$583.68
	Other		$0.00		$0.00		$0.00	$0.00	$0.00
	Total		$23,865.00		$23,865.00		$23,855.47	$0.00	$9.53
Prior:	Encumbrance	$3,085.60			$3,085.60		$3,085.60	$0.00	$0.00
42. Debt Service (700-000)									
Current:			$6,347,193.00		$6,347,193.00		$6,225,808.57	$0.00	$121,384.43
43. Assessment (800-000)									
Current:	Concord/Carlisle RSD		$13,488,028.00		$13,488,028.00		$13,488,028.00	$0.00	$0.00
	Minuteman Voc Tech		$486,660.00		$486,660.00		$486,660.00	$0.00	$0.00
	Total		$13,974,688.00		$13,974,688.00		$13,974,688.00	$0.00	$0.00
44. Retirement (911-000)									
Current:			$2,450,000.00	$0.00	$2,450,000.00		$2,450,000.00	$0.00	$0.00
45. Social Security and Medicare (916-000)									
Current:			$510,000.00	$2,633.22	$512,633.22		$512,633.22	$0.00	$0.00

Analysis of General Fund Appropriations — June 30, 2009 (continued)

Account name (account code/dept-division)		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
46. Employee Benefits (919-000)									
Current:	Unused Sick Leave at Retirement		$60,000.00	$0.00	$60,000.00		$0.00	$62,500.00	($2,500.00)
	Medical Disability (Police & Fire)		$4,000.00	$0.00	$4,000.00		$978.34	$0.00	$3,021.66
	Employee Assistance Program		$8,000.00	$0.00	$8,000.00		$8,370.00	$0.00	($370.00)
	Total		$72,000.00	$0.00	$72,000.00		$9,348.34	$62,500.00	$151.66
Prior:	Encumbrance	$50,000.00		$0.00	$50,000.00		$0.00	$50,000.00	$0.00
47. Unemployment & Workers' Compensation (930)									
A. Workers' Compensation (930-912)									
Current:			$100,000.00	$0.00	$100,000.00		$58,703.20	$3,000.00	$38,296.80
Prior:	Encumbrance	$2,345.83			$2,345.83		$330.32	$0.00	$2,015.51
B. Unemployment (930-913)									
Current:			$100,000.00	$0.00	$100,000.00		$53,780.79	$2,000.00	$44,219.21
Prior:	Encumbrance	$6,821.20			$6,821.20		$0.00	$0.00	$6,821.20
48. Town Insurance (960)									
A. Property and Liability Insurance-44B (960-193)									
Current:			$225,000.00	$0.00	$225,000.00		$133,486.50	$0.00	$91,513.50
B. Employee Group Insurance (960-914)									
Current:			$3,845,000.00	$0.00	$3,845,000.00		$3,646,047.97	$20,000.00	$178,952.03
Prior:	Encumbrance	$15,000.00			$15,000.00		$75.32	$14,924.68	$0.00
	TOTAL	$3,709,616.96	$71,998,544.00	$2,041,550.81	$77,749,711.77	$628,180.89	$71,749,309.72	$4,298,169.33	$1,074,051.83
				see note #2					*see note #3*

Notes:

1. Each numbered account is a separate appropriation. Letter codes indicated budget divisions of the appropriation.
2. Transfers In includes transfers from Salary Reserve and Reserve Fund (item #6) and interfund transfers.
3. The column "To Revenue" shows the unexpended balance of the appropriation that was returned to the General Fund balance at year end, with the following exceptions:
   a. Account 11G - Board of Health: Funds from other DPLM divisions cover this deficit
   a. Account 28 - Snow Removal: This account is legally permitted to overspend the appropriation, with any deficit required to be added to the next year's tax levy.
   b. Account 48 - Town Insurance: In accordance with Town bylaw, unexpended amounts in this account are transferred at year end to the Insurance Reserve Fund.