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 responsible for budget management, Town purchasing administration, Town payroll administration, group insurance management (in collaboration with the Human Resources Department) and Retirement System administration. The Town Treasurer serves as the Parking Clerk, administering the parking violation system. The Town Treasurer serves as Treasurer for the Trustees of Town Donations. The report of the Town Clerk Division appears elsewhere in this Town Report. T

Administration Division

Anthony T. Logalbo,
Finance Director and Treasurer-Collector
Erin Mulcahy, Finance Assistant
Jonathan Harris, Budget and Purchasing Administrator
Richard Delorey, Assistant Treasurer

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. These functions are conducted under the direction of the Budget and Purchasing Administrator with the assistance of the Budget Analyst.

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-8) and the Concord Retirement System. The division handles retiree benefit administration and direct interaction with the Town's 300 retirees for all group insurance matters. These functions are under the direction of the Assistant Treasurer supported by the Finance Assistant.

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. The Finance Assistant provides administrative support in these activities.

The Finance Director is appointed as the Town Treasurer-Collector. In this capacity, the Finance Director is responsible for cash management, debt management and treasury operations. The Director is supported in these activities by the Deputy Treasurer (Treasury Division).

Payroll

Total payrolls for the Town Government departments and the Concord Public Schools, for the fiscal periods ended June 30, 2011 and 2012, were as follows:

PAYROLL - ALL FUNDS

	Year ended 6/30/10	Year ended 6/30/11	Percent change
Town Manager departments	$20,387,940	$20,579,345	0.9%
Concord Public Schools	23,020,242	23,826,333	3.5%
Total	$43,408,182	$44,405,678	2.3%

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 Chapter 32B, §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 about 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. The Plans offered to active employees, early retirees (pre-age 65) and non-Medicare eligible retirees are self-funded. The group also provides Medicare Supplement plans for eligible retirees, with premium rates set by Tufts, Harvard Pilgrim and Fallon. The MNHG Group establishes the prices for the various active employee and non-Medicare retiree plans annually based on actual claims experience and with the protection of a stop-loss reinsurance program. Harvard, Tufts and Fallon are paid an administrative fee, negotiated annually, which is based on the number of enrollees.

For the Group's plan years ending May 31, 2011 and May 31, 2012, the following financial information was reported.

MINUTEMAN-NASHOBA HEALTH GROUP
SUMMARY FINANCIAL STATEMENT

	Year Ending 5/31/11	Year Ending 5/31/12
CASH & INVESTMENTS	$5,841,282	$10,906,783
Other current assets	1,197,866	588,991
Total assets	$7,039,148	$11,495,774
Claims Liabilities	$4,705,650	$3,355,296
Participants advance contributions	2,224,374	1,470,404
Other	15,939	13,474
Total liabilities	$6,945,963	$4,839,174
Unrestricted Net Assets	$93,185	$6,656,600
REVENUES, EXPENSES AND CHANGE IN NET ASSETS		
Participants' contributions & other	$49,077,749	$49,983,194
less		
Claims expense	43,025,174	36,615,519
Fixed premiums *(Medicare supplement plans)*	2,595,797	3,250,022
Claims administration expense	2,846,160	2,624,855
Stop-loss insurance premiums	767,615	548,957
Other group expenses	450,952	402,534
Total operating expense	$49,685,698	$43,441,887
plus		
Investment income	13,263	22,108
Change in Net Assets	$(594,686)	$6,563,415

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, 2012, interest earnings on short-term investments of all Town funds totaled $337,413.24. The General Fund, which supports the Town and Schools operating budgets, earned $196,509.74. These earnings represent an average return for the fiscal year of 0.33%, down from the previous year's return of 0.38%. Interest earnings funded approximately 0.245% of the $80.1 million General Fund budget for the fiscal year that ended June 30, 2012. Interest earnings funded about 0.325% of the $77.5 million General Fund budget for the previous fiscal year.

Interest earned FY12 Allocated by Fund	Amount
General Fund	$196,509.74
Municipal Light Operating Fund	40,544.46
Land Acquisition Fund	45.67
Water Fund	19,625.98
Sewer Fund	9,820.63
CPA Fund	6,469.56
CMLP Depreciation Fund	3,353.53
CMLP Underground Fund	817.53
Pension Reserve	5,969.98
Contributory Retirement Fund	4,690.28
Stabilization Fund	2.27
Group Insurance Claims Trust Fund	236.33
Student Activity	379.84
Beede Swim & Fitness Center	11,596.38
53G Fund	50.28
CPS Capital Stabilization	15,165.01
CPS Tech Stabilization Fund	196.92
Elementary School Debt Fund	21,879.12
High School Debt Stabilization Fund	31.50
Emergency Response Stabilization Fund	15.75
Arts Lottery Fund	12.48

Tax collection

Property tax collections during FY12 totaled $68,115,036 net of refunds. This is 3.45% more than the previous year. The delinquency rate on the FY12 tax levy was 0.86% as of June 30, 2012, the seventeenth 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 $865,766 at the end of FY12.

During FY12, $248,122 of unpaid property taxes was transferred to Tax Title accounts, along with $23,475 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. $210,885 was collected during the year on Tax Title accounts, along with $55,592 in penalty interest. Tax Titles bear a penalty interest rate of 16% per annum. At June 30, 2012, 53 properties were in Tax Title status, amounting to accumulated unpaid taxes of $793,028 (compared to 50 parcels and $732,315 at June 30, 2011).

Debt and credit rating

One Bond Anticipation Note and one bond were issued during fiscal year 2012. Each borrowing is detailed below.

Bond Issuance

$2.785 million Bond		
Issue date:	May 29, 2012	
Maturity date:	7 years	
Interest rate:	0.942% true interest cost	
Purpose:		
Article 42 of 2011		
Land Acquisition-Marshall parcel		$150,000
Article 24 of 2010		
School (CPS) building improvements		$600,000
Article 22 of 2011		
Road improvements		$750,000
Article 33 of 2011		
Fire Ladder Truck		$800,000
Article 34 of 2011		
Library-Radio Frequency ID System		$125,000
Article 35 of 2011		
Recreation-Rideout Playground		$250,000
Article 27 of 2011		
School building improvements		$100,000
Article 5 of 2008 STM		
Willard Elementary School Building		$10,000

Moody's Investors Services rated the Note with its highest rating of MIG-1 and reaffirmed Concord's Aaa credit rating prior to the bond issuance. The Town's credit rating has been unchanged at Aaa since 1987.

Bond Anticipation Note

$2.675 million BAN

Issue date:	October 12, 2011	
Maturity date:	May 31, 2012	
Interest rate:	0.2785% net interest cost	
Purpose:	Renewal	
Article 42 of 2011		
Land acquisition-Marshall parcel		$150,000
Purpose:	New Funds	
Article 24 of 2010		
School (CPS) building improvements		$600,000
Article 22 of 2011		
Road improvements		$750,000
Article 33 of 2011		
Fire Ladder Truck		$800,000
Article 34 of 2011		
Library-Radio Frequency ID system		$125,000
Article 35 of 2011		
Recreation-Rideout Playground		$250,000

53G Fund

In accordance with Massachusetts General Law Chapter 44, § 53G as adopted by the Concord Board of Appeals, the Natural Resource Commission and (as of August 9, 2011) the Planning Board, 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 review of seven project applications submitted in Fiscal Year 2012 necessitated assistance from outside consultants. Five involved applications for special permits or variances for Personal Wireless Communication Facilities with the remaining funds designated for consulting work associated with the 506 Old Bedford Road PRD application.

The following report summarizes the activity in the 53G Review Fund for the fiscal year ending June 30, 2012:

53G Review Fund
Fiscal year ending June 30, 2012

Beginning Balance @ July 1, 2011	$3,297.85
FY2012 RECEIPTS	
Inspection Services 506 Old Bedford Road	$17,600.00
Wireless-Verizon 40Y Annursnac Hill Road	1,999.00
Wireless-Sprint 200 Baker Ave.	750.00
Wireless-AT&T 1400 Lowell Road	500.00
Wireless- AT&T 40Y Annursnac Hill Road	500.00
Wireless- AT&T 509 Bedford Street	500.00
Wireless- AT&T 133 ORNAC	500.00
Interest	50.28
Total Gross Receipts	$22,399.28
FY2012 DISBURSEMENTS	
Inspection Services 506 Old Bedford Road	$17,600.00
Wireless-Verizon 40Y Annursnac Hill Road	1,999.00
Wireless-Sprint 200 Baker Ave.	750.00
Wireless- AT&T 1400 Lowell Road	500.00
Wireless- AT&T 40Y Annursnac Hill Road	500.00
Wireless- AT&T 509 Bedford Street	500.00
Wireless- AT&T 133 ORNAC	500.00
PRD Old Bedford Road	362.69
Old Bedford Road Partnership 40B	2935.16
Total Disbursements	(17,972.58)
Ending Balance @ June 30, 2012	$7,724.55

Assessing Division

R. Lane Partridge,
Town Assessor

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 statutes 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 newly constructed property receiving a Certificate of Occupancy during the year, and examines all property sales during the year for inclusion in the annual sales analysis. The Division is responsible for the commitment of approximately 15,700 motor vehicle excise tax bills during FY2012, 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 and three full-time staff members assist the Board of Assessors. The Board, five members and up to three non-voting associate members appointed by the Town Manager, is the decision-making body with respect to all property valuation determinations.

Property Valuation

Massachusetts General Law requires the Town to value property for tax purposes as of the January 1st preceding the start of the July 1 fiscal year for which property taxes will be levied. Once every three years, the Department of Revenue (DOR) certifies the valuation of local assessments at "full and fair cash value" with on-site examination. This is referred to as the "certification year". The two intervening years are "Interim" years, during which DOR review of required annual valuation adjustments is done by desk review of the required submitted documentation. Fiscal Year 2012 was a certification year, so Fiscal 2013 is an interim year. For the Division the work is the same in an interim year, but without the process of on-site DOR examination.

On November 19, 2012, following a public hearing, the FY13 uniform tax rate was adopted by the Board of Selectmen, acting upon the recommendations of the Board of Assessors. The FY13 property tax rate was approved by the Department of Revenue on November 27, 2012. The FY2013 values are based on an assessment date of January 1, 2012 and a market value analysis using calendar year 2011 "arms-length" sales. The Town's total property value remained stable from FY2012 to FY2013 (-0.69%). However, there were various market segments that changed more significantly. Accounting for new growth due to new construction or change of property use, the assessed value of most properties was reduced slightly (an average decrease of 2%). The goal of the Board of Assessors is to value properties as equitably and consistently as possible. The following table summarizes the Town's values by property use.

Tax Levy

At the 2012 Annual Town Meeting, taxpayers voted appropriations totaling $81,252,281 for the Fiscal Year July 1, 2012 through June 30, 2013, a 2.8% increase over the prior year. In addition, certain state assessments, snow/ice removal account deficits and the overlay account to cover the cost of tax abatements and exemptions must be added to determine the total budget amount. The FY2013 total General Fund budgeted amount is $82,259,827, a 2.6% budget increase. 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, the major source of revenue for the Town. The Maximum Permitted Levy in FY2013, including the levy of $4,088,721 for debt service on bond issues excluded from the levy limit by Town ballot vote, is $73,999,825. The actual FY13 property tax levy is $71,123,429. Thus, $2,876,396 of the levy limit remains unused. The Levy Limit is calculated as follows:

Levy Limit Calculation	
Levy Limit of previous fiscal year -- FY12	$67,047,174
FY12 New Growth Adjustment	$4,3072
2½% allowed increase	1,676,287
New Growth	1,183,336
Total (*before debt exclusion and override*)	$69,911,104
Debt Exclusion	$4,088,721
(principal and interest due on debt authorized to be repaid from taxation above the levy limit)	
Operating Override authorized by ballot	$0
Maximum Permitted Levy for FY13	$73,999,825
FY13 Property Tax Levy	$71,123,429
Unused Levy Limit	$2,876,396

The FY2013 tax levy increased from FY2012 by 5.29%. Of this total, 1.71% was derived from new growth. The increase on the base prior year levy without new growth was 3.58%.

Property Tax Rate

The Town of Concord has repeatedly had 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 $838,804. The median single family residential valuation is $669,850.

The tax rate, in its simplest form, 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 FY2013 is:

$$\$71,123,429 / \$5,054,970,094 = .01407$$

or $14.07 per thousand dollars of assessed valuation

Property taxes are billed quarterly. For FY2013 the first two tax payments were due August 1 and November 1, 2012. These were estimated based on the previous year's taxes plus 2.5%. In November the Board of Selectmen

Assessments by Property Use

Class Type	Class Code	FY 2013 Parcel Count	FY 2013 Total Value	FY 2012 Parcel Count	FY 2012 Total Value
Single Family	101	4,568	$3,831,655,800	4,567	$3,889,030,000
Condominium	102	774	297,019,132	764	303,530,296
Miscellaneous	103,106,109	69	138,323,200	65	145,847,000
2-Family	104	119	70,534,100	117	69,004,700
3-Family	105	3	2,235,900	4	2,958,500
Apartments	111,112,125	26	167,349,700	26	129,399,000
Vacant Land	130,132,106	335	51,069,900	325	49,129,900
Commercial	300,393	338	366,729,700	339	366,646,900
Industrial	400,442	34	28,240,400	34	28,958,300
Forest Land	601-602	14	112,184	15	115,257
Agricultural	700	30	570,552	35	611,963
Recreation Land	800	16	8,221,266	16	9,552,841
Mixed Use	012-043	35	41,689,500	36	42,513,400
Personal Property	501-508	229	51,218,760	228	52,760,572
Total		6,590	5,054,970,094	6,571	$5,090,058,629

voted a "residential factor" of 1.00, thereby setting the FY13 tax rate at a Uniform Tax Rate, which has been their practice for the past 16 years. The third and fourth quarter tax payments are due on February 1, 2013 and May 1, 2013, based on the total annual taxes minus the total of the first two estimated billings. Utility Liens for unpaid town utility bills and the annual allocation of betterment apportionments are added to the third quarter bill due February 1.

Motor Vehicle Excise Tax

The Assessing Division is responsible for committing Motor Vehicle Excise Taxes to the Town Collector. The tax is calculated by the Registry of Motor Vehicles which conveys the bill file electronically to each municipality based on the place a vehicle is garaged. The taxable value is based on the manufacturer's original list price for the particular model (without regard to accessories and without regard to the purchase price negotiated between the buyer and seller) multiplied by a yearly discount. The yearly discount schedule applied to the original list price is as follows:

- 50% the year preceding the 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 taxable value of the vehicle is determined, an excise tax is calculated at the rate of $25.00 per thousand. By State law, the tax is adjusted by the number of full or partial months the vehicle is on the road. Abatements are issued when vehicles are sold or disposed of, calculated only in full months proration (again, according to state law) and subject to a minimum bill of $5.00.

The Assessing Division committed the following excise tax amounts to the collector during Fiscal Year 2012:

Motor Vehicle Commitments
July 1, 2011 to June 30, 2012

Tax Year	# of Commitments	# of Bills	Amount Committed	Amount Abated
2009	0	0	$0	$512.91
2010	1	2	$75.83	$1,025.60
2011	4	1,557	$194,956.50	$14,511.60
2012	7	14,131	$2,137,942.77	$25,956.44
Totals	12	15,690	$2,332,975.10	$42,006.55

The total amount of motor vehicle excise tax raised in Fiscal Year 2012, net of refunds, was $2,338,458, 2.5% higher than the prior year but still 3.6% below the peak year of FY06.

Accounting Division

Gail Henry, Town Accountant

The Accounting Division is responsible for maintaining the financial records of the Town, preparing periodic and annual financial statements, the 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 5,553 water/sewer accounts and 8,092 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, 2012, the division issued 33,739 bimonthly water/sewer bills, 8,676 monthly electric bills, 42,171 bimonthly electric bills and 8,412 vendor checks.

The conversion of real estate and personal property data into the new financial software was completed during fiscal 2012. Property tax bills for the fourth quarter of 2012 were issued from the new software thus completing the first full-year cycle of the transition to a fully integrated up-to-date financial accounting and reporting system for accounts payable, purchase orders, treasury receipts and tax collector transactions.

Financial Results from Operations of Municipal Enterprises

Year ended 6/30/12, Electric year ended 12/31/11

	Electric Fund	Water Fund	Sewer Fund	Beede Center
Operating Revenues	$27,703,175	$4,325,314	$2,409,318	$2,355,081
Operating Expenses	25,793,559	2,590,839	3,005,974	2,188,836
Operating Income	$1,909,616	$1,734,475	$(596,656)	$166,245
Non-operating Income (Expense)	(94,270)	(175,141)	(260,982)	11,596
Transfers To Other Funds:	(380,000)	(568,280)	(90,957)	(124,364)
Change in net assets	$1,435,346	$991,054	(948,595)	$53,477
Net Assets at Beginning of Year	$40,283,685	$19,042,568	$17,074,314	$11,066,422
Net Assets at End of Year	$41,719,031	$20,033,622	$16,125,719	$11,119,899

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
CHANGE IN FUND BALANCE
YEAR ENDING JUNE 30, 2012

Revenues:	
Property Taxes	$68,755,028
Excise Taxes	3,062,225
Penalties, interest and other taxes	535,777
Departmental	1,352,031
Licenses and permits	1,213,310
Fines and forfeitures	159,622
Intergovernmental	8,243,720
Investment income	345,649
Other	1,140,490
Total Revenues	$84,807,852
Expenditures:	
General Government	$4,851,151
Public Safety	7,831,185
Education	48,303,506
Public Works	3,410,516
Snow and Ice	291,685
Health and Human Services	366,947
Culture and recreation	2,037,731
Employee benefits	8,495,443
Debt Service	7,872,194
Intergovernmental	427,926
Total Expenditures	$83,887,284
Excess (deficiency) of revenues over expenditures	$920,568
Operating Transfers in (out) - net	$1,753,296
Change in fund balance	$2,673,864
Fund Balance Beginning (restated)	$24,333,356
Fund Balance Ending	$27,007,220

Classification of ending Fund Balance (per GASB Statement #54)

	At 6/30/11	At 6/30/12	
Restricted	$5,904,870	$5,477,457	MSBA Thoreau Grant
Committed	4,178,960	6,757,543	Stabilization and Insurance Reserve funds
Assigned	4,049,542	4,488,246	Encumbrances and FY12 Free Cash use
Unassigned	10,199,984	10,283,974	
	$24,333,356	27,007,220	

General Fund Budget — All Accounts FY2009–FY2013

Line #		FY09 Budget	FY10 Budget	FY11 Budget	FY12 Budget	FY13 Budget	Percent change FY12 to FY13	Percent of Total
	Town Government							
1	personal services	$ 12,390,155	$ 12,713,627	$ 12,974,546	$ 13,599,845	$ 13,937,691	2.48%	16.94%
2	O & M	3,108,858	3,112,886	2,836,967	2,914,168	3,126,322	7.28%	3.80%
3	capital outlay	1,466,000	1,300,500	1,315,500	1,385,000	1,435,000	3.61%	1.74%
4	Reserve Fund	225,000	225,000	225,000	225,000	225,000	0.00%	0.27%
5	**Total**	$ 17,190,013	$ 17,352,013	$ 17,352,013	$ 18,124,013	$ 18,724,013	3.31%	22.76%
6	**Concord Public Schools**	$ 27,206,200	$ 27,699,200	$ 27,699,200	$ 28,474,200	$ 29,755,538	4.50%	36.17%
7	**Concord-Carlisle RSD**	$ 12,803,885	$ 13,442,936	$ 14,006,221	$ 14,766,221	$ 15,066,221	2.03%	18.32%
9	**Total Operating Budgets**	$ 57,200,098	$ 58,494,149	$ 59,057,434	$ 61,364,434	$ 63,545,772	3.55%	77.25%
9	Group Insurance	$ 3,845,000	$ 4,152,600	$ 4,465,000	$ 4,650,000	$ 4,650,000	0.00%	5.65%
9a	OPEB Trust				150,000	400,000	166.67%	0.49%
10	Retirement	2,450,000	2,500,000	2,750,000	2,860,000	2,945,000	2.97%	3.58%
11	Debt Service	3,100,000	3,150,000	3,175,000	3,275,000	3,300,000	0.76%	4.01%
12	Social Security/Medicare	510,000	545,000	580,000	610,000	625,000	2.46%	0.76%
13	Other Fixed & Mandated	425,000	400,000	375,000	375,000	375,000	0.00%	0.46%
14	**subtotal**	$ 10,330,000	$ 10,747,600	$ 11,345,000	$ 11,920,000	$ 12,295,000	3.15%	14.95%
15	Minuteman Voc Tech	$ 486,660	$ 637,601	$ 590,682	$ 531,008	$ 437,910	-17.53%	0.53%
16	High School Debt Exclusion	684,143	539,239	582,444	322,941	254,128	-21.31%	0.31%
17	Town Debt Exclusion	3,247,193	3,973,397	4,864,782	4,874,334	4,719,471	-3.18%	5.74%
		$ 4,417,996	$ 5,150,237	$ 6,037,908	$ 5,728,283	$ 5,411,509	-5.53%	6.58%
	Free Cash appropriations			34,430				
18	TOWN MEETING VOTE	$ 71,948,094	$ 74,391,986	$ 76,474,772	$ 79,012,717	$ 81,252,281	2.83%	98.78%
19	State assessments	$ 382,563	$ 389,372	$ 441,741	$ 446,473	$ 468,736	4.99%	0.57%
20	Snow/Ice & other deficits	358,915	239,730	99,199	157,838	-	-100.00%	0.00%
21	Overlay	523,555	506,857	545,082	500,183	538,810	7.72%	0.66%
22	**subtotal**	$ 1,265,033	$ 1,135,959	$ 1,086,022	$ 1,104,494	$ 1,007,546	-8.78%	1.22%
23	TOTAL BUDGET PLAN	$ 73,213,127	$ 75,527,945	$ 77,560,794	$ 80,117,211	$ 82,259,827	2.67%	100.00%

“Concord-Carlisle RSD” (line 7) is Concord’s share of the assessable portion of the High School budget.

“Other Fixed & Mandated” (line 13) includes: Property & Liability Insurance, Unemployment and Worker's Compensation.

General Fund Budget — All Accounts FY2009–FY2013 (continued)

Financing the Budget Plan

Line #		FY09 Budget	FY10 Budget	FY11 Budget	FY12 Budget	FY13 Budget	Percent change FY12 to FY13	Percent of Total
24	state aid	$ 4,477,986	$ 3,808,876	$ 3,657,671	$ 3,580,402	$ 3,717,120	3.82%	4.52%
25	motor vehicle excise tax	2,150,000	2,050,000	2,100,000	2,150,000	2,225,000	3.49%	2.70%
26	investment earnings	750,000	270,000	300,000	175,000	175,000	0.00%	0.21%
27	other local revenue	2,246,500	2,206,500	2,511,500	2,731,400	2,899,400	6.15%	3.52%
28	Appropriations financed from:							
29	Debt Stabilization Fund			1,000,000	700,000	475,000	-32.14%	0.58%
30	Free Cash			34,430				
31	transfers to General Fund:							
32	from CMLP (Light Fund)	340,000	355,000	380,000	380,000	385,000	1.32%	0.47%
33	Thoreau School MSBA grant			431,796	427,412	409,878	-4.10%	0.50%
34	"free cash" transfer	600,000	1,040,000	600,000	850,000	850,000	0.00%	1.03%
35	**subtotal**	$ 10,564,486	$ 9,730,376	$ 11,015,397	$ 10,994,214	$ 11,136,398	1.29%	13.54%
	Property Tax:							
36	property tax base	$ 57,769,554	$ 60,216,052	$ 61,712,667	$ 64,189,549	$ 65,851,372	2.59%	80.05%
37	override voted	0	0	0	0	0		
38	new growth	947,751	1,068,881	817,300	863,585	1,183,336	37.03%	1.44%
39	**total within the Levy Limit**	$ 58,717,305	$ 61,284,933	$ 62,529,967	$ 65,053,134	$ 67,034,708	3.05%	
40	debt exclusion	3,931,336	4,512,636	4,015,430	4,069,863	4,088,721	0.46%	4.97%
41	**total property tax**	$ 62,648,641	$ 65,797,569	$ 66,545,397	$ 69,122,997	$ 71,123,429	2.89%	86.46%
	TOTAL RESOURCES	$ 73,213,127	$ 75,527,945	$ 77,560,794	$ 80,117,211	$ 82,259,827	2.67%	100.00%

“Debt exclusion levy” (line 40) is the sum of “High School Debt Exclusion” and “Town Debt Exclusion” (lines 16-17) less “Debt Stabilization Fund“ (line 29) and “Thoreau School MSBA grant“ (line 33).

FY 2012 Transactions and Changes in Fund Balances
All Funds Except the General Fund and Enterprise Funds

Acct. #	Fund	6/30/2011 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/2012 Balance
Fund 10	**Community Preservation Fund**	1,863,109.46			1,134,478.85	1,019,706.82	1,977,881.49
Fund 15	**Parking**	328,933.41		58,747.00	324,254.95	264,469.46	329,971.90
Fund 16	**Cemetery**	289,655.84		119,088.48	145,489.00		316,056.36
Fund 18	**Reserved for Appropriation**						
000-000-610	Dog Fund	975.57					975.57
610-610-611	State aid to Libraries	14,501.14		14,000.00	10,949.00		11,450.14
000-000-612	Dog innoculation fees	9,429.20		464.90			8,964.30
18-124-123-302	Sale of Real Estate	0.00					0.00
18-124-123-303	Sale of CPS Land Art 32ATM06	0.00					0.00
455-455-660	Title 5 C Betterments	30,793.55			10,596.96		41,390.51
455-455-667	Title 5 A Betterments	131,393.74			1,012.80	10,828.73	121,577.81
455-455-671	Title 5 B Betterments	469,771.45			77,267.91	70,317.00	476,722.36
455-455-763	MWPAT Title 5 Septic Loan Program	-27,005.00			118,400.00	86,794.44	4,600.56
	Subtotal Fund 18	629,859.65		14,464.90	218,226.67	167,940.17	665,681.25
Fund 19	**53G Review Fund**	3,297.85			19,100.43	14,673.73	7,724.55
Fund 20	**Other Special Revenue**	98,767.92			57,670.75	66,589.76	89,848.91
Fund 22	**School Lunch**	232,338.37			521,763.81	610,508.06	143,594.12
Fund 23	**Gifts**						
	Town Manager:						
122-123-210	Beharrel St Traffic Study	4,754.70				3,250.00	1,504.70
122-123-213	Solar Fair	0.00			1,950.00	1,901.02	48.98
122-123-305	Public Safety Middlesex School	5,200.00					5,200.00
122-123-319	San Marcos Sister City	1,968.46			20.00		1,988.46
122-123-320	Saint Mande Sister City	317.20					317.20
122-123-617	Energy Efficiency Improvements	0.00			500.00		500.00
122-123-637	Junction Park	50.00					50.00
122-123-691	Selectmen's Budget Reduction	1,300.00					1,300.00
122-123-768	Selectmen's Gift	1,091.96					1,091.96
122-123-769	Elm Brook Lane Housing	0.00			59,000.00	59,000.00	0.00
122-123-808	Nanae Sister City	3,348.68				346.80	3,001.88
122-123-852	Youth Coordinator	2,457.88			23,250.00	23,544.73	2,163.15
122-123-874	Colonial Inn	3,910.00					3,910.00
122-123-879	Plantings	596.44					596.44
122-123-892	Hanscom Legal Fund	250.00					250.00
122-123-943	Community Service Coordinator	430.33			24,600.00	24,245.40	784.93
124-124-925	Visitors Center	16,225.00			1,250.00		17,475.00

FY 2012 Transactions and Changes in Fund Balances (continued)
All Funds Except the General Fund and Enterprise Funds

Acct. #	Fund	6/30/2011 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/2012 Balance
	Finance Department						
131-131-613	Finance Committee	62.91					62.91
133-133-603	Memories of Antietam	250.00					250.00
133-145-616	Concord Medal	26.26					26.26
133-145-622	Emerson Annex	1,850.24					1,850.24
133-145-789	Melvin Memorial	51,143.27				1,260.00	49,883.27
133-145-813	Hapgood Wright/Melvin Mem.	52,512.45					52,512.45
133-145-875	Celebration Year 2000	6,319.19					6,319.19
133-145-919	Fireworks Gift	1,069.23					1,069.23
	Planning & Land Management Department						
180-171-211	White Pond Management Plan	0.00			1,625.00		1,625.00
180-171-400	Tree Restorative School	50.00					50.00
180-171-563	Bruce Freeman Rail Trail	400.00			2,650.00	2,650.00	400.00
180-171-606	Colonel Barrett/ Nat. Resources	402.01					402.01
180-171-607	Wildlife Passages Task force	5,552.88					5,552.88
180-171-615	Hanscom Gift Account	464.00					464.00
180-171-627	Community Gardens	5,687.11			2,049.00	430.04	7,306.07
180-171-674	Memorial Tree	114.00					114.00
180-171-754	Garden Club	1,028.26			300.00		1,328.26
180-171-790	Arena Farm	395.00					395.00
180-171-810	Hapgood Wright/Open Space Guide	532.46					532.46
180-171-880	Agriculture Committee	2,315.94			120.00		2,435.94
180-171-893	Conservation Land Management	84,200.98					84,200.98
180-171-911	West Concord Street Trees	72.76					72.76
180-171-915	Conservation Land Trail Guide	210.42					210.42
180-171-953	Warner's Pond	11,622.50			325.00		11,947.50
180-171-962	Landscape Impr-Heywood Meadow	90.73					90.73
180-171-965	Heywood Meadow Restoration Fnd	4,997.30			1,500.00	3,649.80	2,847.50
180-171-966	Mattison Field Gift	25.00				25.00	0.00
180-171-974	Conservation & Wetland Protection	2,270.00			627.12	300.00	2,597.12
180-171-975	Conservation Crew Assistants	3,137.50				3,137.50	0.00
180-175-173	Community Preservation Committee	311.51					311.51
180-175-583	Rideout Playground Path	10,000.00					10,000.00
180-175-773	Monument Farm subdivision	4,556.00					4,556.00
180-175-894	Transportation Demand Prog	10,000.00					10,000.00
180-175-961	Academic Support Services	851.93					851.93

FY 2012 Transactions and Changes in Fund Balances (continued)
All Funds Except the General Fund and Enterprise Funds

Acct. #	Fund	6/30/2011 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/2012 Balance
	Police Department						
210-210-150	CPD Community Svs, Gift Fund	61.13			360.00	362.82	58.31
210-210-579	Police Department	939.35			250.00	183.31	1,006.04
210-210-633	Crime Prevention	74.99				74.99	0.00
210-210-912	K9 Police	2,786.30			700.00	689.65	2,796.65
210-210-917	CCDVCAT Police Gift	9.72				9.72	0.00
	Fire Department						
220-220-614	Fire Department	38,792.17			1,209.91	29,384.98	10,617.10
220-220-819	Fire S.A.F.E. Program	7,530.00			2,500.00		10,030.00
220-220-827	Local Emergency Plan	6,880.43					6,880.43
	Concord Public Schools						
300-300-327	Exxon Ed Alliance Program	750.00				750.00	0.00
300-300-619	Boston Univ. Proposals	26,646.31			7,930.00	18,016.51	16,559.80
300-300-645	Willard PTG	427.15			10,805.88	9,743.22	1,489.81
300-300-657	Middle School PTG	0.00			23,453.70	20,797.14	2,656.56
300-300-658	Music Program	9,925.14			547.97	547.97	9,925.14
300-300-659	Alcott PTG	7,363.63			10,488.67	10,315.82	7,536.48
300-300-661	Public Schools	45,494.32			99,940.73	113,278.81	32,156.24
300-300-749	Thoreau PTG	4,111.64			15,789.23	14,965.51	4,935.36
300-300-944	Concord Comm Chest	350.00			9,000.00	8,650.00	700.00
	Public Works Department						
410-410-209	Willard Water Fill Station	2,500.00			2,000.00		4,500.00
410-410-759	Memorial Tree	1,765.00					1,765.00
410-411-731	Church St Parking Lot	68,000.00					68,000.00
410-411-954	Baker Ave Extension Gift	66,881.78					66,881.78
410-490-208	Ripley Baseball Field	0.00			7,700.00	7,082.92	617.08
410-490-321	Garden Club	600.00			500.00		1,100.00
410-490-509	W. Concord Beautification	0.25			300.00	300.00	0.25
410-490-743	FCCF Field Maintenance	15,012.51			50,000.00	26,400.99	38,611.52
410-491-896	Cemetery Trees	392.00			5,667.45		6,059.45
429-429-313	Middlesex School Sidewalk	10,273.99				10,273.99	0.00
	Board of Health						
180-510-758	Board of Health	402.38					402.38
	Council on Aging						
541-541-329	COA Van Drivers	14,308.89				7,449.04	6,859.85
541-541-586	Mental Health Worker	2,968.75			9,600.00	10,985.99	1,582.76
541-541-623	Council on Aging	37,575.03			10,863.91	6,593.75	41,845.19

FY 2012 Transactions and Changes in Fund Balances (continued)
All Funds Except the General Fund and Enterprise Funds

Acct. #	Fund	6/30/2011 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/2012 Balance
541-541-680	COA Outreach Worker	5,068.74			7,200.00	8,242.50	4,026.24
541-541-742	H.E.A.L. Gift	349.59					349.59
541-541-944	COA Volunteer Coordinator	0.00			5,000.00	4,816.00	184.00
541-541-952	COA Programs Gift	2,540.76			2,348.52	730.02	4,159.26
541-541-963	COA Van Repairs Gift	86.63					86.63
	Veterans Services						
543-544-648	Veterans Gifts	11,215.35			350.00	349.19	11,216.16
	Harvey Wheeler Community Center						
546-546-618	HWCC Building Fund	4,537.93					4,537.93
	Library						
610-610-212	Renee Garrelick Oral History	0.00			860.00	97.52	762.48
	Recreation						
630-630-295	Skate Park	14,600.00				2,000.00	12,600.00
630-630-300	Friends of CC Playing Fields	4,566.86					4,566.86
630-630-301	Alcott Baseball Field	10,000.00					10,000.00
630-630-604	Sarah Rood memorial	92.00					92.00
630-630-750	Elsie Kennedy scholarship	250.00					250.00
630-630-777	J. Cushing - soccer	18.32					18.32
630-630-994	Playing Field Study Gift	260.39					260.39
630-632-099	Golf Tournament	14,452.25			56,050.00	47,906.56	22,595.69
630-632-923	Summer Camp Scholarship	0.00			1,000.00		1,000.00
	Beede Swim & Fitness Center						
650-650-304	Beede General Purpose	500.00					500.00
650-650-778	Beede Pool	61,044.68					61,044.68
	Historical Commission						
691-000-656	Historical Commission Gifts	975.02					975.02
	Ceremonies & Celebrations Committee						
692-692-608	375th Birthday	28,482.57			200.00		28,682.57
692-692-646	Ceremonies & Celebrations	1,000.00					1,000.00
692-692-823	WWII Memorial	315.00					315.00
	Sawyer Trust						
950-950-687	Sawyer Gift Expendable	164,901.95			479,642.20	474,489.47	170,054.68
	Subtotal Fund 23	1,002,503.39			942,024.29	959,228.68	985,299.00
Fund 24	**Recreation**	261,288.43		45,088.00	1,588,414.65	1,461,425.64	343,189.44

FY 2012 Transactions and Changes in Fund Balances (continued)
All Funds Except the General Fund and Enterprise Funds

Acct. #	Fund	6/30/2011 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/2012 Balance
Fund 25	**Revolving Funds:**						
	Town Manager:						
122-123-624	Harrington House	65,302.96			6,611.60	5,290.84	66,623.72
	Finance Department						
133-145-628	Insurance reimbursement	4,547.60			14,120.76	18,668.36	0.00
133-145-647	Safety Code Enforcement	500.00					500.00
133-145-675	Insurance Reserve	1,469,764.22	59,826.37			2,243.32	1,527,347.27
133-145-697	Surplus equipment	46,065.77					46,065.77
	Planning & Land Management						
180-171-634	Conservation Fund	88,405.40			14,656.25	3,967.50	99,094.15
180-175-901	Performance Bond Default - Concord Homes	23,233.49					23,233.49
	Concord Public Schools						
300-300-626	School Lost Books	10,898.48			1,001.22	61.56	11,838.14
300-300-630	School Athletics Fund	745.94			9,125.00	5,142.02	4,728.92
300-300-895	School Extra Curricular Activity	1,000.00					1,000.00
	Public Works Department						
429-429-744	Road Repair Fund	62,179.30			27,064.88	29,618.56	59,625.62
	Subtotal Fund 25	1,772,643.16	59,826.37		72,579.71	64,992.16	1,840,057.08
Fund 26	**Land Acquisition Fund**	13,572.77	1,453.00		45.67		15,071.44
Fund 27	**Federal Grants**						
	Police Department						
210-210-156	Violence against Women	0.00			10,975.05	10,975.05	0.00
	Fire Department						
220-220-736	Ambulance Task Force	401.00					401.00
	Concord Public Schools						
300-300-152	ARRA SFSF Stabilization	3,558.00			7,116.00	9,337.50	1,336.50
300-300-544	Title I	768.00			81,410.00	65,450.70	16,727.30
300-300-545	SPED 94-142	11,854.00			471,882.00	483,736.00	0.00
300-300-546	Title II	716.00			35,218.00	35,352.00	582.00
300-300-547	Title V	0.00					0.00
300-300-549	Sped Prgm Improvement	0.00			22,947.00	22,947.00	0.00
300-300-557	Sped Early Childhood	0.00			14,075.00	14,075.00	0.00
300-300-558	Ed Jobs	11,307.00			2,327.00	13,634.00	0.00
300-300-748	ARRA Idea	1,211.56				1,125.00	86.56

FY 2012 Transactions and Changes in Fund Balances (continued)
All Funds Except the General Fund and Enterprise Funds

Acct. #	Fund	6/30/2011 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/2012 Balance
	Public Works Department						
410-414-554	FEMA Spring Floods 2010	896.16			99.58	995.74	0.00
410-416-554	FEMA Spring Floods 2010	25,898.25					25,898.25
433-433-154	Medicine Collection	773.10					773.10
	Subtotal Fund 27	57,383.07			646,049.63	657,627.99	45,804.71
Fund 28	**State Grants**						
	Finance Department						
133-145-625	Arts Lottery	4,505.53			3,882.48	5,232.29	3,155.72
	Planning and Land Management						
180-175-609	MAPC Bike Parking	0.00			1,332.00	1,332.00	0.00
180-175-666	Massport Intern	2,120.00			2,100.00	2,585.00	1,635.00
180-510-161	BOH MAPC	904.26			799.35	1,536.01	167.60
180-510-164	BOH CHNA15	0.00			7,430.00		7,430.00
	Police Department						
210-210-163	Auto License Plate Reader	0.00			20,000.00	20,000.00	0.00
210-210-720	SETB 911 Training	0.00			7,091.32	7,091.32	0.00
210-210-745	FY09 State 911 Support	0.00			45,756.00	45,756.00	0.00
210-210-767	Dare Grant 2002	0.00					0.00
210-210-729	Child Passenger Safety Equip	0.00					0.00
210-210-749	911 Support	0.00					0.00
210-210-788	Bullet Proof Vests	0.00					0.00
210-210-921	NEMLEC Stars Program	0.00					0.00
210-210-957	Community Policing	0.00					0.00
210-210-996	Traffic Safety Enforcement	0.00			4,480.06	4,479.91	0.15
	Fire Department						
220-220-153	EMPG	2,500.00				2,314.00	186.00
220-220-516	Mass Decontamination	3,703.25			2,000.00		5,703.25
220-220-584	Firefighting Equipment	3,957.80					3,957.80
220-220-819	Fire Safety Awareness	8,686.78			5,265.00	8,717.98	5,233.80
220-220-1014	Bioterrorism Preparedness	2,000.00					2,000.00
	Public Works Department						
433-433-605	DEP Materials Recovery	0.00			1,239.00	1,239.00	0.00
450-450-757	Warer Conservation	2,834.18			14,335.25	14,201.35	2,968.08
455-455-916	Water Pollution Abatement Trust	1,442.19					1,442.19
	Council on Aging						
541-541-733	COA Formula Grant	0.00			29,163.00	29,163.00	0.00

FY 2012 Transactions and Changes in Fund Balances (continued)
All Funds Except the General Fund and Enterprise Funds

Acct. #	Fund	6/30/2011 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/2012 Balance
	Library						
610-610-155	Reader's Advisory	2,164.29				2,164.01	0.28
610-610-668	LEPC Grant	1,801.00					1,801.00
610-610-715	Library Non-resident Circulation	35,395.00			9,762.79		45,157.79
	Concord Public Schools						
300-300-536	Metco	2,249.77			445,535.00	444,176.74	3,608.03
300-300-538	DOE Circuit Breaker	308,085.00			643,874.00	660,460.16	291,498.84
300-300-601	Big Yellow Bus	26.00				26.00	0.00
300-300-602	Stars Residency Cultural	0.00			14,800.00	9,299.50	5,500.50
	Subtotal Fund 28	382,375.05			1,258,845.25	1,259,774.27	381,446.03
Fund 29	**Highway Fund**	0.00			650,153.77	725,325.02	-75,171.25
Fund 30 -32	**Capital Projects**						
631-631-203	Hunt Gym, Art 29,05	830.61					830.61
630-630-300	Art 30, 07 Playing Fields	1,475.00					1,475.00
630-630-338	Art 35, 11 Rideout Playground Equipment	0.00			250,000.00	249,509.08	490.92
122-123-340	Art 42, 11 Land Purchase	0.00	60,000.00	210,000.00	150,000.00		0.00
300-300-453	Thoreau Schl art 27,04	3,055.16					3,055.16
300-300-528	Ripley Roof Art 58, 2003	12,144.60					12,144.60
300-300-531	Middle School Reno Art 57,03	43,272.01					43,272.01
300-559/567	Alcott Schl phase II	2,818.66					2,818.66
410-411-593	Art 39, 06 Mill Dam Culvert	17,191.86					17,191.86
300-300-594	Art 40,06 Thoreau HVAC	3,044.16					3,044.16
32-0-0-663	Thoreau Birthplace Art 35, 1997	4,873.39					4,873.39
215-215-679	Art 51, 06 Police/Fire Station Renovations	26,578.01					26,578.01
220-220-317	Art 45, 09 Police/Fire Station Renovations	1,279.07				1,279.07	0.00
220-220-325	Art 30, 10 Ambulance Replacement	20,441.77				11,388.47	9,053.30
220-220-336	Art 33, 11 Ladder Truck	0.00			800,000.00	773,215.28	26,784.72
300-300-695	Art 5 STM08 Willard Construction	1,458.24			10,000.00	7,500.00	3,958.24
000-000-703	Department Equipment Art 11/89	8,409.80					8,409.80
000-000-795	Capital Equipment Article 13, 1986	5,468.48					5,468.48
220-220-818	Fire Dept Pumper Art 38, 97	1,100.00					1,100.00
300-300-310	Art 11, 09 CPS Bldg Improvements	379,866.50				379,866.50	0.00
300-300-324	Art 24, 10 CPS Bldg Improvements	0.00			600,000.00	600,000.00	0.00
300-300-335	Art 27, 11 CPS Bldg Improvements	0.00			100,000.00	71,523.69	28,476.31
429-429-296	Art 24,07 2007 Road Improvements	3.03					3.03
429-429-307	Art 22,08 2008 Road Improvements	4,149.79				4,147.02	2.77
429-429-313	Art 31,09 Sidewalk Extention	91,946.55				76,783.09	15,163.46

FY 2012 Transactions and Changes in Fund Balances (continued)

All Funds Except the General Fund and Enterprise Funds

Acct. #	Fund	6/30/2011 Balance	Adjusts & Transfers in	Adjusts & Transfers out	Revenues & other credits	Expenses & other debits	6/30/2012 Balance
429-429-314	Art 32, 09 Traffic Controls	7,500.00				7,500.00	0.00
429-429-315	Art 33, 09 Cambridge TPK Design	283,874.51					283,874.51
429-429-322	Art 22, 10 2010 Roads Program	51,886.37				38,866.99	13,019.38
429-429-334	Art 22, 11 2011 Roads Program	0.00			750,000.00	174,183.84	575,816.16
610-610-337	Art 34, 11 Library RFID System	0.00			125,000.00	40,631.65	84,368.35
631-631-202	Art 28,05 Emerson Courts	1.41					1.41
631-631-681	Art 29,05 Hunt Gym Roof	4,384.00					4,384.00
631-631-308	Art 24,08 Emerson Playground	1,444.55					1,444.55
	Subtotal Funds 30 - 32	978,497.53	60,000.00	210,000.00	2,785,000.00	2,436,394.68	1,177,102.85
Fund 63	**Solid Waste Fund**	143,309.69		119,351.00	1,104,360.62	970,750.23	157,569.08
Funds 78 thru 89							
	Stabilization Funds						
78	High School Debt Stabilization Fund	0.00	2,000,000.00		31.50		2,000,031.50
79	Emergency Response Stabilization Fund	0.00	1,000,000.00		15.75		1,000,015.75
80	CPS Technology Stabilization Fund	25,039.24	50,000.00		196.92		75,236.16
83	Stablization Fund - General	2,260.75			2.27		2,263.02
85	CPS Capital Needs Stabilization Fund	826,497.81	100,000.00		26,704.22		953,202.03
86	Elementary School Debt Stabilization Fund	1,855,398.34			44,049.03	700,000.00	1,199,447.37
	Trust and Agency Funds						
81-960-914-000	Group Insurance Trust	45,108.70			8,162,225.73	8,164,289.40	43,045.03
82-180-171-638	Shade Trees	1,855.02			14.00		1,869.02
82-300-300-629	Public Schools	13,674.30			800.00		14,474.30
82-300-300-636	Manual Traning	68,354.48			3,500.00		71,854.48
82-610-610-639	Library	34.62					34.62
82-210-210-635	Law Enforcement Trust	7,626.63			524.00		8,150.63
84-911-911-000	Pension Reserve (market value)	5,561,264.25			481,945.88	11,129.77	6,032,080.36
87	OPEB Trust	1,981,644.07	787,932.00		21,503.06		2,791,079.13
88-000-000-825	Middle School Activity	99,613.55			218,629.54	173,429.76	144,813.33
89	Agency Accounts	6,762.22	448,448.61	450,435.21			4,775.62
	Sub-Total Fund Group #78-89	10,495,133.98	1,386,380.61	450,435.21	8,960,094.65	9,048,848.93	11,342,325.10
	TOTAL	18,552,669.57	1,507,659.98	1,017,174.59	20,428,552.70	19,728,255.60	19,743,452.06

Analysis of General Fund Appropriations — June 30, 2012

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
1. Town Meeting & Reports (113-113)									
Current:	Total		$77,800.00	$5,250.00	$83,050.00		$82,916.20	$0.00	$133.80
2. Town Manager's Office (122)									
A. Town Manager (122-123)									
Current:			$294,318.00	$188,936.00	$483,254.00		$453,789.54	$28,840.00	$624.46
Prior:	Encumbrance	$88,151.98			$88,151.98		$10,986.94	$77,165.04	$0.00
B. Transfer To Stabilization (122-125)									
Current:			$3,000,000.00		$3,000,000.00		$3,000,000.00		$0.00
Prior:	Encumbrance								
C. Town-wide Building Maintenance (122-127)									
Current:			$159,000.00	$1,302.00	$160,302.00		$134,561.83	$25,740.17	$0.00
Prior:	Encumbrance	$70,162.07			$70,162.07		$64,607.77	$5,534.51	$19.79
D. Human Resources Admin (122-152)									
Current:			$167,853.00	$110,682.00	$278,535.00		$262,877.06	$15,000.00	$657.94
Prior:	Encumbrance	$39,491.52			$39,491.52		$6,713.50	$32,778.02	$0.00
Total - Town Manager's Office									
Current:			$3,621,171.00	$300,920.00	$3,922,091.00		$3,851,228.43	$69,580.17	$1,282.40
Prior:	Encumbrance	$197,805.57	$0.00		$197,805.57		$82,308.21	$115,477.57	$19.79
3. Selectmen Articles (124)									
Current:			$0.00		$0.00		$0.00	$0.00	$0.00
Prior:		$16,750.00	$0.00		$16,750.00		$9,490.00	$7,260.00	$0.00
4. Finance Committee (131-131)									
Current:	Expense		$3,100.00		$3,100.00		$3,100.00	$0.00	$0.00
5. Finance Department (133)									
A. Finance Administration (133-133)									
Current:			$245,844.00	$166,124.00	$411,968.00		$385,865.47	$16,461.56	$9,640.97
Prior:	Encumbrance	$110,340.00	$0.00		$110,340.00		$4,999.00	$105,341.00	$0.00
B. Town Accountant (133-135)									
Current:			$123,354.00	$135,224.00	$258,578.00		$245,884.65	$6,131.84	$6,561.51
Prior:	Encumbrance	$55,704.99	$0.00		$55,704.99		$11,254.99	$44,450.00	$0.00
C. Assessors (133-141)									
Current:			$370,852.00	$8,830.00	$379,682.00		$302,503.42	$42,760.00	$34,418.58
Prior:	Encumbrance	$118,750.49	$0.00		$118,750.49		$79,442.45	$39,308.04	$0.00
D. Treasurer-Collector (133-145)									
Current:			$246,563.00	$187,759.00	$434,322.00		$423,947.88	$9,674.95	$699.17
Prior:	Encumbrance	$31,573.75	$0.00		$31,573.75		$3,515.00	$28,058.75	$0.00

Analysis of General Fund Appropriations — June 30, 2012 (continued)

Account name (account code/dept-division) - Note 1		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:			$202,458.00	$10,266.00	$212,724.00		$206,651.85	$3,509.12	$2,563.03
Prior:	Encumbrance	$3,998.10	$0.00		$3,998.10		$1,000.00	$2,998.10	$0.00
Total - Finance Department									
Current:			$1,189,071.00	$508,203.00	$1,697,274.00		$1,564,853.27	$78,537.47	$53,883.26
Prior:	Encumbrance	$320,367.33	$0.00		$320,367.33		$100,211.44	$220,155.89	$0.00
6. Salary Reserve and Reserve Fund									
Current:	Salaries (148-148)		$470,000.00		$470,000.00	$372,217.00	$0.00	$40,000.00	$57,783.00
	Expense (147-147)		$225,000.00		$225,000.00	$60,250.00	$0.00	$0.00	$164,750.00
	Total		$695,000.00		$695,000.00	$432,467.00	$0.00	$40,000.00	$222,533.00
Prior:	Encumbrance (salaries)	$48,724.00	$0.00		$48,724.00		$8,724.00	$40,000.00	$0.00
7. Legal Services (151-151)									
Current:			$225,000.00		$225,000.00		$192,740.33	$23,065.38	$9,194.29
Prior:	Encumbrance	$0.00	$0.00		$0.00		$0.00	$0.00	$0.00
8. Information Systems (155-155)									
Current:			$386,338.00	$22,317.00	$408,655.00		$353,647.88	$55,000.00	$7.12
Prior:	Encumbrance	$203,180.36	$0.00		$203,180.36		$87,321.72	$113,453.64	$2,405.00
9. Elections & Registrars (170)									
A. Elections (170-162)									
Current:			$27,134.00		$27,134.00		$23,847.51	$500.00	$2,786.49
Prior:	Encumbrance	$0.00	$0.00		$0.00		$0.00	$0.00	$0.00
B. Registrars (170-163)									
Current:			$8,206.00		$8,206.00		$7,611.72	$0.00	$594.28
Prior:	Encumbrance	$1,684.00	$0.00		$1,684.00		$1,684.00	$0.00	$0.00
Total - Elections and Registrars									
Current:		$0.00	$35,340.00		$35,340.00		$31,459.23	$500.00	$3,380.77
Prior:	Encumbrance	$1,684.00	$0.00		$1,684.00		$1,684.00	$0.00	$0.00
10. Planning and Land Management Department (180)									
A. Natural Resources (180-171)									
Current:			$189,737.00	$52,398.00	$242,135.00		$224,652.32	$16,914.00	$568.68
Prior:	Encumbrance	$82,045.30	$0.00		$82,045.30		$48,241.24	$33,804.06	$0.00
B. Planning Admin (180-175)									
Current:			$236,682.00	$60,866.00	$297,548.00		$294,024.54	$3,476.63	$46.83
Prior:	Encumbrance	$22,492.15	$0.00		$22,492.15		$14,147.42	$8,344.73	$0.00
C. Board of Appeals (180-176)									
Current:			$46,924.00	$5,825.00	$52,749.00		$40,694.78	$5,600.00	$6,454.22
Prior:	Encumbrance	$0.00	$0.00		$0.00		$0.00	$0.00	$0.00

Analysis of General Fund Appropriations — June 30, 2012 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
D. Inspections (180-241)									
Current:			$342,495.00	$12,679.00	$355,174.00		$361,583.61	$0.00	($6,409.61)
Prior:	Encumbrance	$10,600.00	$0.00		$10,600.00		$600.00	$10,000.00	$0.00
E. Board of Health (180-510)									
Current:			$236,315.00	$56,313.00	$292,628.00		$281,665.04	$10,959.84	$3.12
Prior:	Encumbrance	$44,606.34	$0.00		$44,606.34		$29,475.62	$15,005.72	$125.00
Total - Planning & Land									
Current:		$0.00	$1,052,153.00	$188,081.00	$1,240,234.00		$1,202,620.29	$36,950.47	$663.24
Prior:	Encumbrance	$159,743.79	$0.00		$159,743.79		$92,464.28	$67,154.51	$125.00
11. Land Fund (188-188)									
Current:					$0.00				$0.00
Prior:	Encumbrance	$1,528.00	$0.00		$1,528.00		$1,528.00	$0.00	$0.00
12. Town House (192-192)									
Current:			$102,835.00	$20,471.00	$123,306.00		$94,304.61	$28,022.77	$978.62
Prior:	Encumbrance	$42,583.78	$0.00		$42,583.78		$6,207.80	$36,375.98	$0.00
13. 141 Keyes Road (197-197)									
Current:			$65,383.00	$1,030.00	$66,413.00		$64,415.35	$1,910.00	$87.65
Prior:	Encumbrance	$0.00	$0.00		$0.00		$0.00	$0.00	$0.00
14. Police (210-210)									
Current:			$3,825,111.00	$59,226.00	$3,884,337.00		$3,829,645.72	$52,642.96	$2,048.32
Prior:	Encumbrance	$91,626.56	$0.00		$91,626.56		$69,454.86	$22,113.00	$58.70
15. Police & Fire Station (215-215)									
Current:			$200,444.00	$1,077.00	$201,521.00		$201,261.81	$0.00	$259.19
Prior:	Encumbrance	$27,443.33	$0.00		$27,443.33		$27,249.00	$0.00	$194.33
16. Fire (220-220)									
Current:			$3,506,738.00	$81,262.00	$3,588,000.00		$3,465,219.48	$120,496.07	$2,284.45
Prior:	Encumbrance	$177,244.55	$0.00		$177,244.55		$154,944.81	$22,299.74	$0.00
17. West Concord Fire Station (225-225)									
Current:			$36,779.00		$36,779.00		$24,035.72	$12,000.00	$743.28
Prior:	Encumbrance	$31,999.64	$0.00		$31,999.64		$730.02	$30,709.71	$559.91
18. Emergency Management (291-291)									
Current:			$12,810.00		$12,810.00		$4,337.03	$8,000.00	$472.97
Prior:	Encumbrance	$15,965.73	$0.00		$15,965.73		$240.00	$15,725.73	$0.00
19. Animal Control (292-292)									
Current:			$18,693.00		$18,693.00		$18,686.09	$0.00	$6.91
20. Dog Inoculation (293-293)									
Current:			$0.00	$500.00	$500.00		$464.90	$0.00	$35.10

Analysis of General Fund Appropriations — June 30, 2012 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
21. School Department (300-300)									
Current:			$28,474,200.00		$28,474,200.00		$27,285,663.94	$1,187,388.06	$1,148.00
Prior:	Encumbrance	$1,046,155.70	$0.00		$1,046,155.70		$991,229.79	$2,044.00	$52,881.91
22. Public Works (410)									
A. Public Works (PW)-Administration (410-410)									
Current:			$155,875.00	$178,095.00	$333,970.00		$324,871.63	$9,057.50	$40.87
Prior:	Encumbrance	$25,698.34	$0.00		$25,698.34		$9,188.61	$16,509.73	$0.00
B. PW Engineering (410-411)									
Current:			$361,968.00	$104,372.00	$466,340.00		$361,685.39	$103,441.83	$1,212.78
Prior:	Encumbrance	$102,873.70	$0.00		$102,873.70		$49,584.87	$53,288.83	$0.00
C. PW-Highway Maintenance (410-422):									
Current:			$1,116,388.00	$91,809.00	$1,208,197.00		$1,156,534.90	$51,563.71	$98.39
Prior:	Encumbrance	$65,301.59	$0.00		$65,301.59		$42,664.59	$22,637.00	$0.00
D. PW-Park & Trees (410-490)									
Current:			$583,688.00	$51,945.00	$635,633.00		$580,810.24	$54,800.00	$22.76
Prior:	Encumbrance	$84,900.08	$0.00		$84,900.08		$25,170.47	$59,729.61	$0.00
E. PW-Cemetery (410-491)									
Current:			$68,089.00	$117,066.48	$185,155.48		$165,008.94	$20,114.23	$32.31
Prior:	Encumbrance	$9,800.00	$0.00		$9,800.00		$9,800.00	$0.00	$0.00
Total - Public Works									
Current:		$0.00	$2,286,008.00	$543,287.48	$2,829,295.48		$2,588,911.10	$238,977.27	$1,407.11
Prior:	Encumbrance	$288,573.71	$0.00		$288,573.71		$136,408.54	$152,165.17	$0.00
23. PW Equipment (413-413)									
Current:			$210,000.00		$210,000.00		$150,073.00	$59,927.00	$0.00
Prior:	Encumbrance	$18,610.65	$0.00		$18,610.65		$18,610.65	$0.00	$0.00
24. PW-Sidewalk Mgmt (414-414)									
Current:			$100,000.00		$100,000.00		$16,485.48	$83,514.52	$0.00
Prior:	Encumbrance	$54,854.56	$0.00		$54,854.56		$53,784.56	$1,070.00	$0.00
25. PW Drainage (416-416)									
Current:			$215,000.00		$215,000.00		$83,710.55	$131,289.45	$0.00
Prior:	Encumbrance	$73,779.75	$0.00		$73,779.75		$39,980.70	$33,799.05	$0.00
26. PW-Snow Removal (423-423)									
Current:			$513,000.00		$513,000.00		$291,684.68	$0.00	$221,315.32
27. PW-Street Lighting (424-424)									
Current:			$72,000.00		$72,000.00		$60,287.51	$4,033.45	$7,679.04
Prior:		$8,000.00			$8,000.00		$4,046.25	$3,953.75	$0.00

Analysis of General Fund Appropriations — June 30, 2012 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
28. PW-133/135 Keyes Road (426-426)									
Current:			$87,981.00	$63,350.00	$151,331.00		$143,883.15	$7,400.00	$47.85
Prior:	Encumbrance	$78,394.18	$0.00		$78,394.18		$13,135.23	$65,258.95	$0.00
29. PW-Road Improvements (429-429)									
Current:			$90,000.00		$90,000.00		$87,745.00	$2,255.00	$0.00
30. Council on Aging (541-541)									
Current:			$242,053.00		$242,053.00		$199,528.02	$31,000.00	$11,524.98
Prior:	Encumbrance	$8,400.90	$0.00		$8,400.90		$6,179.16	$1,898.78	$322.96
31. Veterans (543)									
Current:			$30,222.00		$30,222.00		$28,030.57	$0.00	$2,191.43
Prior:	Encumbrance	$1,495.00	$0.00		$1,495.00		$1,495.00	$0.00	$0.00
32. Harvey Wheeler C. C. (546-546)									
Current:			$134,076.00	$1,896.00	$135,972.00		$118,284.13	$17,000.00	$687.87
Prior:	Encumbrance	$22,728.53	$0.00		$22,728.53		$9,144.00	$13,584.53	$0.00
33. Library (610-610)									
Current:			$1,771,924.00	$70,588.00	$1,842,512.00		$1,755,320.27	$85,556.53	$1,635.20
Prior:	Encumbrance	$77,862.84	$0.00		$77,862.84		$39,665.65	$38,197.19	$0.00
34. Recreation (630-630)									
Current:			$88,644.00	$15,203.00	$103,847.00		$103,846.20	$0.00	$0.80
Prior:	Encumbrance	$0.00	$0.00		$0.00		$0.00	$0.00	$0.00
35. Hunt Recreation Center (631-631)									
Current:			$82,945.00	$26,269.00	$109,214.00		$101,403.94	$7,780.00	$30.06
Prior:	Encumbrance	$22,958.79	$0.00		$22,958.79		$70.00	$22,888.79	$0.00
36. Information Center (671-671)									
Current:			$22,854.00		$22,854.00		$15,563.26	$7,104.88	$185.86
Prior:	Encumbrance	$37,239.61	$0.00		$37,239.61		$5,260.00	$31,979.61	$0.00
37. Ceremonies & Celebrations (692-692)									
Current:	Public Ceremonies		$21,040.00		$21,040.00		$21,612.60	$0.00	($572.60)
	Memorial Day Flags		$1,500.00		$1,500.00		$1,410.66	$0.00	$89.34
	Street Flags		$1,000.00		$1,000.00		$60.79	$0.00	$939.21
	Other		$0.00		$0.00		$0.00	$455.95	($455.95)
	Total	$0.00	$23,540.00		$23,540.00		$23,084.05	$455.95	$0.00
Prior:	Encumbrance	$1,625.00	$0.00		$1,625.00		$375.00	$1,250.00	$0.00
38. Debt Service (700-700)									
Current:			$7,449,334.00		$7,449,334.00		$7,273,872.69	$0.00	$175,461.31

Analysis of General Fund Appropriations — June 30, 2012 (continued)

Account name (account code/dept-division) - Note 1		Balance Carried Fwd	Original Appropriation	Transfer In (Note 2)	Adjusted Budget	Transfer Out	Expenditures	Encumbrances	To Revenue (Note 3)
39. Assessment (800-800),(810-810)									
Current:	Concord/Carlisle RSD		$15,089,162.00		$15,089,162.00		$15,089,162.00	$0.00	$0.00
	Minuteman Voc Tech		$531,008.00	$24,822.00	$555,830.00		$555,830.00	$0.00	$0.00
	Total		$15,620,170.00	$24,822.00	$15,644,992.00		$15,644,992.00	$0.00	$0.00
40. Retirement (911-911)									
Current:			$2,860,000.00		$2,860,000.00		$2,855,977.00	$0.00	$4,023.00
41. Social Security and Medicare (916-916)									
Current:			$610,000.00		$610,000.00		$555,458.94	$0.00	$54,541.06
42. Employee Benefits (919-919)									
Current:	Unused Sick Leave at Retirement		$90,000.00		$90,000.00		$0.00	$90,000.00	$0.00
	Medical Disability (Police & Fire)		$2,500.00		$2,500.00		$310.00	$0.00	$2,190.00
	Employee Assistance Program		$7,500.00		$7,500.00		$6,778.00	$0.00	$722.00
	Total		$100,000.00		$100,000.00		$7,088.00	$90,000.00	$2,912.00
Prior:	Encumbrance	$112,616.33	$0.00		$112,616.33		$19,573.18	$93,043.15	$0.00
43. Unemployment & Workers' Compensation (930)									
A. Workers' Compensation (930-912)									
Current:			$100,000.00		$100,000.00		$54,768.77	$4,000.00	$41,231.23
Prior:	Encumbrance	$4,000.00	$0.00		$4,000.00		$226.73	$0.00	$3,773.27
B. Unemployment (930-913)									
Current:			$100,000.00		$100,000.00		$87,176.33	$2,000.00	$10,823.67
Prior:	Encumbrance	$5,000.00	$0.00		$5,000.00		$0.00	$0.00	$5,000.00
44. Town Insurance (960)									
A. Property and Liability Insurance-44B (960-193)									
Current:			$175,000.00		$175,000.00		$175,000.00	$0.00	$0.00
B. Employee Group Insurance (960-914)									
Current:			$4,800,000.00		$4,800,000.00		$4,800,000.00	$0.00	$0.00
Prior:	Encumbrance	$0.00	$0.00		$0.00		$0.00	$0.00	$0.00
	TOTAL	**$3,198,942.19**	**$81,312,717.00**	**$1,933,752.48** *see note #2*	**$86,445,411.67**	**$432,467.00**	**$81,474,517.50**	**$3,638,246.14**	**$900,181.03** *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 10D - Inspections: Funds from other DPLM divisions cover this deficit

Telephone Directory

Ambulance, Fire And Police Emergency – 911

Call this Department/Entity:	For questions on:	Phone:
AFTER HOURS EMERGENCIES	**Electricity, highways, parks, sewer, snow removal, trash, trees, water**	**318-3400**
Assessing	Assessments, Abatements	318-3070
Board of Appeals	Zoning Appeals, Special Permits & Variances	318-3295
Board of Health	Health, Sanitation, Septic Permits/Title V	318-3275
Board of Selectmen	Committee Appointments; Alcoholic Beverage Licensing	318-3001
Building Inspector	Building Permits, Electric Permits, Plumbing & Gas Permits, Plot Plans, Home Occupation Permits, Zoning Enforcement	318-3280
CCTV	Local Public Access Television	369-5038
Comcast Cable (Westford)	Cable Television sales and service	692-6500
Community Services Coordinator	Financial assistance, counseling, legal services, domestic violence resources, after school and camp support, employment, fuel assistance, parenting support groups	318-3034
Council on Aging	Senior Activities, Information & Transportation	318-3020
Fire Department	Routine Fire & Ambulance Business, Burning Permits	318-3488
Historic Districts Commission	Historic Districts	318-3299
Concord Housing Authority	Affordable, Subsidized & Elderly Housing	369-8435
Human Resources	Town Personnel Information & Job Openings	318-3025
Library	Main Library	318-3300
	Circulation Desk	318-3301
	Fowler Branch Library	318-3350
	Children's Services	318-3358
	Reference Services	318-3347
Light Plant	Electric Service & Operations	318-3101
	Electric, Water & Sewer Final Readings; Electric New Accounts	318-3154
Natural Resources	Conservation Land/Environment, Wetlands	318-3285
Planning & Land Management	Planning, Land Use, Zoning, Affordable Housing Lotteries	318-3290
Police	Routine Police Business and Animal Control Officer	318-3400

Public Works	Administration	318-3206
	Cemeteries	318-3230
	Engineering/Road Permits	318-3210
	Highways/Snow & Ice Removal	318-3220
	Parks & Trees	318-3230
	Trash, Recycling & Yard Waste Information	318-3240
	Water & Sewer Operations (see Town Accountant for Billing)	318-3250
Recreation Department	Recreation Programs, After/Before School, Carousel, Terrific Tuesday, Hunt Gym	369-6460
	Beede Swim and Fitness Center	287-1000
Retirement Board	Town Retirement System Information/Benefits	318-3068
School Department	Ripley Administrative Offices/Superintendent's office	318-1500
	Alcott Elementary School	318-9544
	Thoreau Elementary School	318-1300
	Willard Elementary School	318-1340
	Peabody Middle School	318-1360
	Sanborn Middle School	318-1380
	Concord-Carlisle Regional High School	318-1400
	Concord-Carlisle Adult and Community Education – Week days Week nights	318-1540 318-1432
Town Accountant	Accounting	318-3060
	Utility Billing (Light, Water, Sewer)	318-3062
	Water & Sewer New Accounts	318-3062
Town Clerk	Births, Deaths, Marriages; Dog Licenses; Business Certificates; Elections; Voter Registration	318-3080
Town Manager's Office	General Administration	318-3000
Treasurer/Collector	Ambulance Bills; Parking Tickets; Property & Excise Tax Bills; Trash Collection & Recycling Subscriptions; Electric, Water & Sewer Bill Payments	318-3050
Youth Services Coordinator	Assists with programs and services for youth and families	318-3043
Veterans Agent	Veterans' Information/Referrals/Benefits	318-3038

To find out if a public meeting has been cancelled, visit the Town's web site at www.concordma.gov. Also visit the web site for a calendar of municipal events and meetings, and for general information about the Town.