

Analysis of General Fund Appropriations — June 30, 2013

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	\$0.00	\$77,800.00		\$61,794.19	\$0.00	\$16,005.81
2. Town Manager's Office (122)								
A. Town Manager (122-123)								
Current:		\$306,623.00	\$197,999.00	\$504,622.00		\$470,945.58	\$33,051.82	\$624.60
Prior: Encumbrance	\$106,005.04			\$106,005.04		\$18,968.29	\$86,383.89	\$652.86
B. Transfer To Stabilization (122-125)								
Current:		\$750,000.00		\$750,000.00		\$750,000.00	\$0.00	\$0.00
Prior: Encumbrance								
C. Town-wide Building Maintenance (122-127)								
Current:		\$170,000.00	\$47,203.00	\$217,203.00		\$162,892.58	\$54,310.42	\$0.00
Prior: Encumbrance	\$31,274.68			\$31,274.68		\$9,148.02	\$21,977.01	\$149.65
D. Resource Sustainability (122-128)								
Current:		\$25,000.00		\$25,000.00		\$399.50	\$24,600.00	\$0.50
E. Human Resources Admin (122-152)								
Current:		\$188,855.00	\$117,512.00	\$306,367.00		\$285,996.00	\$15,000.00	\$5,371.00
Prior: Encumbrance	\$47,778.02			\$47,778.02		\$630.36	\$47,147.66	\$0.00
Total - Town Manager's Office								
Current:		\$1,440,478.00	\$362,714.00	\$1,803,192.00		\$1,670,233.66	\$126,962.24	\$5,996.10
Prior: Encumbrance	\$185,057.74	\$0.00		\$185,057.74		\$28,746.67	\$155,508.56	\$802.51
3. Selectmen Articles (124)								
Current:		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00
Prior:	\$7,260.00	\$0.00		\$7,260.00		\$3,850.00	\$3,410.00	\$0.00
4. Finance Committee (131-131)								
Current: Expense		\$3,100.00		\$3,100.00		\$2,711.00	\$0.00	\$389.00
5. Finance Department (133)								
A. Finance Administration (133-133)								
Current:		\$244,169.00	\$173,141.00	\$417,310.00		\$398,125.92	\$15,450.00	\$3,734.08
Prior: Encumbrance	\$121,802.56	\$0.00		\$121,802.56		\$14,640.84	\$107,124.00	\$37.72
B. Town Accountant (133-135)								
Current:		\$133,514.00	\$139,440.00	\$272,954.00		\$255,284.47	\$10,750.00	\$6,919.53
Prior: Encumbrance	\$50,581.84	\$0.00		\$50,581.84		\$2,070.25	\$48,455.00	\$56.59
C. Assessors (133-141)								
Current:		\$377,697.00	\$4,576.00	\$382,273.00		\$305,047.30	\$62,010.16	\$15,215.54
Prior: Encumbrance	\$82,068.04	\$0.00		\$82,068.04		\$31,107.84	\$50,960.20	\$0.00

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D. Treasurer-Collector (133-145)								
Current:		\$252,888.00	\$196,012.00	\$448,900.00		\$428,791.66	\$18,085.77	\$2,022.57
Prior: Encumbrance	\$37,733.70			\$37,733.70		\$6,658.03	\$31,058.75	\$16.92
E. Town Clerk (133-161)								
Current:		\$210,800.00	\$9,518.00	\$220,318.00		\$218,150.34	\$0.00	\$2,167.66
Prior: Encumbrance	\$6,507.22	\$0.00		\$6,507.22		\$3,302.06	\$2,500.00	\$705.16
Total - Finance Department								
Current:		\$1,219,068.00	\$522,687.00	\$1,741,755.00		\$1,605,399.69	\$106,295.93	\$30,059.38
Prior: Encumbrance	\$298,693.36	\$0.00		\$298,693.36		\$57,779.02	\$240,097.95	\$816.39
6. Salary Reserve and Reserve Fund								
Current: Salaries (148-148)		\$460,000.00		\$460,000.00	\$371,858.00	\$0.00	\$84,500.00	\$3,642.00
Expense (147-147)		<u>\$225,000.00</u>		<u>\$225,000.00</u>	<u>\$86,253.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$138,747.00</u>
Total		\$685,000.00		\$685,000.00	\$458,111.00	\$0.00	\$84,500.00	\$142,389.00
Prior: Encumbrance (salaries)	\$80,000.00	\$0.00		\$80,000.00		\$41,868.72	\$38,131.28	\$0.00
7. Legal Services (151-151)								
Current:		\$225,000.00		\$225,000.00		\$202,104.38	\$0.00	\$22,895.62
Prior: Encumbrance	\$23,065.38	\$0.00		\$23,065.38		\$23,065.38	\$0.00	\$0.00
8. Information Systems (155-155)								
Current:		\$503,986.00	\$13,915.00	\$517,901.00		\$333,270.54	\$153,592.31	\$31,038.15
Prior: Encumbrance	\$168,453.64	\$0.00		\$168,453.64		\$29,971.38	\$138,482.26	\$0.00
9. Elections & Registrars (170)								
A. Elections (170-162)								
Current:		\$37,168.00		\$37,168.00		\$37,168.00	\$0.00	\$0.00
Prior: Encumbrance	\$500.00	\$0.00		\$500.00		\$198.75	\$0.00	\$301.25
B. Registrars (170-163)								
Current:		\$8,078.00		\$8,078.00		\$5,718.10	\$0.00	\$2,359.90
Prior: Encumbrance	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00
Total - Elections and Registrars								
Current:	\$0.00	\$45,246.00		\$45,246.00		\$42,886.10	\$0.00	\$2,359.90
Prior: Encumbrance	\$500.00	\$0.00		\$500.00		\$198.75	\$0.00	\$301.25
10. Planning and Land Management Department (180)								
A. Natural Resources (180-171)								
Current:		\$205,267.00	\$54,336.00	\$259,603.00		\$229,016.32	\$26,836.30	\$3,750.38
Prior: Encumbrance	\$50,718.06	\$0.00		\$50,718.06		\$14,257.33	\$36,460.72	\$0.01

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B. Planning Admin (180-175)								
Current:		\$244,286.00	\$60,676.00	\$304,962.00		\$300,914.11	\$10,934.32	(\$6,886.43)
Prior: Encumbrance	\$11,821.36	\$0.00		\$11,821.36		\$3,028.07	\$8,697.29	\$96.00
C. Board of Appeals (180-176)								
Current:		\$52,389.00		\$52,389.00		\$44,181.39	\$0.00	\$8,207.61
Prior: Encumbrance	\$5,600.00	\$0.00		\$5,600.00		\$0.00	\$5,600.00	\$0.00
D. Inspections (180-241)								
Current:		\$357,335.00	\$13,110.00	\$370,445.00		\$368,368.11	\$0.00	\$2,076.89
Prior: Encumbrance	\$10,000.00	\$0.00		\$10,000.00		\$0.00	\$10,000.00	\$0.00
E. Board of Health (180-510)								
Current:		\$244,188.00	\$60,911.00	\$305,099.00		\$289,737.37	\$10,165.00	\$5,196.63
Prior: Encumbrance	\$25,965.56	\$0.00		\$25,965.56		\$10,697.80	\$15,267.76	\$0.00
Total - Planning & Land Managemen								
Current:	\$0.00	\$1,103,465.00	\$189,033.00	\$1,292,498.00		\$1,232,217.30	\$47,935.62	\$12,345.08
Prior: Encumbrance	\$104,104.98	\$0.00		\$104,104.98		\$27,983.20	\$76,025.77	\$96.01
11. Land Fund (188-188)								
Current:		\$10,000.00		\$10,000.00		\$10,000.00	\$0.00	\$0.00
Prior: Encumbrance	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00
12. Town House (192-192)								
Current:		\$101,023.00	\$18,076.00	\$119,099.00		\$98,349.63	\$19,724.00	\$1,025.37
Prior: Encumbrance	\$64,398.75	\$0.00		\$64,398.75		\$14,316.23	\$48,946.31	\$1,136.21
13. 141 Keyes Road (197-197)								
Current:		\$71,413.00	\$20,126.00	\$91,539.00		\$64,838.03	\$20,000.00	\$6,700.97
Prior: Encumbrance	\$1,910.00	\$0.00		\$1,910.00		\$1,594.00	\$0.00	\$316.00
14. Police (210-210)								
Current:		\$3,876,859.00	\$91,239.00	\$3,968,098.00		\$3,953,911.53	\$14,003.66	\$182.81
Prior: Encumbrance	\$74,755.96	\$0.00		\$74,755.96		\$44,642.96	\$30,113.00	\$0.00
15. Police & Fire Station (215-215)								
Current:		\$218,007.00	\$132.00	\$218,139.00		\$190,770.13	\$26,971.26	\$397.61
Prior: Encumbrance	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00
16. Fire (220-220)								
Current:		\$3,533,608.00	\$116,654.00	\$3,650,262.00		\$3,597,113.08	\$41,714.50	\$11,434.42
Prior: Encumbrance	\$142,795.81	\$0.00		\$142,795.81		\$61,357.15	\$77,474.11	\$3,964.55
17. West Concord Fire Station (225-225)								
Current:		\$35,515.00		\$35,515.00		\$24,830.20	\$10,000.00	\$684.80
Prior: Encumbrance	\$42,709.71	\$0.00		\$42,709.71		\$0.00	\$42,121.90	\$587.81

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18. Emergency Management (291-291)								
Current:		\$12,810.00		\$12,810.00		\$4,867.07	\$7,900.00	\$42.93
Prior: Encumbrance	\$23,725.73	\$0.00		\$23,725.73		\$4,450.00	\$19,275.73	\$0.00
19. Animal Control (292-292)								
Current:		\$19,065.00	\$2,700.00	\$21,765.00		\$21,631.64	\$118.01	\$15.35
20. Dog Inoculation (293-293)								
Current:		\$0.00	\$500.00	\$500.00		\$347.70	\$0.00	\$152.30
21. School Department (300-300)								
Current:		\$29,755,538.00		\$29,755,538.00		\$29,289,352.88	\$466,185.12	\$0.00
Prior: Encumbrance	\$1,189,432.06	\$0.00		\$1,189,432.06		\$1,064,722.45	\$7,964.78	\$116,744.83
22. Public Works (410)								
A. Public Works (PW)-Administration (410-410)								
Current:		\$162,802.00	\$191,830.00	\$354,632.00		\$338,008.57	\$16,600.00	\$23.43
Prior: Encumbrance	\$25,567.23	\$0.00		\$25,567.23		\$24,647.67	\$919.56	\$0.00
B. PW Engineering (410-411)								
Current:		\$339,000.00	\$102,022.00	\$441,022.00		\$370,564.58	\$52,794.95	\$17,662.47
Prior: Encumbrance	\$156,730.66	\$0.00		\$156,730.66		\$73,456.91	\$83,273.75	\$0.00
C. PW-Highway Maintenance (410-422):								
Current:		\$1,167,769.00	\$52,515.00	\$1,220,284.00		\$1,144,153.09	\$66,323.37	\$9,807.54
Prior: Encumbrance	\$74,200.71	\$0.00		\$74,200.71		\$63,172.69	\$10,852.96	\$175.06
D. PW-Park & Trees (410-490)								
Current:		\$586,843.00	\$35,925.00	\$622,768.00		\$588,587.16	\$31,563.05	\$2,617.79
Prior: Encumbrance	\$114,529.61	\$0.00		\$114,529.61		\$79,524.96	\$34,891.79	\$112.86
E. PW-Cemetery (410-491)								
Current:		\$59,954.00	\$107,481.34	\$167,435.34		\$161,397.19	\$6,000.00	\$38.15
Prior: Encumbrance	\$20,114.23	\$0.00		\$20,114.23		\$10,518.62	\$9,575.61	\$20.00
Total - Public Works								
Current:	\$0.00	\$2,316,368.00	\$489,773.34	\$2,806,141.34		\$2,602,710.59	\$173,281.37	\$30,149.38
Prior: Encumbrance	\$391,142.44	\$0.00		\$391,142.44		\$251,320.85	\$139,513.67	\$307.92
23. PW Equipment (413-413)								
Current:		\$296,500.00		\$296,500.00		\$296,500.00	\$0.00	\$0.00
Prior: Encumbrance	\$59,927.00	\$0.00		\$59,927.00		\$58,348.90	\$369.41	\$1,208.69
24. PW-Sidewalk Mgmt (414-414)								
Current:		\$100,000.00		\$100,000.00		\$1,483.42	\$98,516.58	\$0.00
Prior: Encumbrance	\$84,584.52	\$0.00		\$84,584.52		\$168.00	\$84,416.52	\$0.00

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25. PW Drainage (416-416)								
Current:		\$205,000.00		\$205,000.00		\$58,878.42	\$146,121.58	\$0.00
Prior: Encumbrance	\$165,088.50	\$0.00		\$165,088.50		\$8,328.43	\$156,760.07	\$0.00
26. PW-Snow Removal (423-423)								
Current:		\$525,000.00		\$525,000.00		\$626,951.08	\$0.00	(\$101,951.08)
27. PW-Street Lighting (424-424)								
Current:		\$64,624.00	\$4,550.00	\$69,174.00		\$64,711.38	\$4,419.76	\$42.86
Prior:	\$7,987.20			\$7,987.20		\$7,365.95	\$621.25	\$0.00
28. PW-133/135 Keyes Road (426-426)								
Current:		\$94,982.00	\$67,604.00	\$162,586.00		\$144,266.84	\$17,009.35	\$1,309.81
Prior: Encumbrance	\$72,658.95	\$0.00		\$72,658.95		\$23,297.75	\$49,361.20	\$0.00
29. PW-Road Improvements (429-429)								
Current:		\$90,000.00		\$90,000.00		\$90,000.00	\$0.00	\$0.00
Prior: Encumbrance	\$2,255.00			\$2,255.00		\$105.00	\$2,150.00	\$0.00
30. Council on Aging (541-541)								
Current:		\$255,932.00	\$8,659.00	\$264,591.00		\$231,614.07	\$30,678.60	\$2,298.33
Prior: Encumbrance	\$32,898.78	\$0.00		\$32,898.78		\$16,038.80	\$16,526.98	\$333.00
31. Veterans (543)								
Current:		\$30,468.00	\$11,800.00	\$42,268.00		\$42,268.00	\$0.00	\$0.00
Prior: Encumbrance		\$0.00		\$0.00		\$0.00	\$0.00	\$0.00
32. Harvey Wheeler C. C. (546-546)								
Current:		\$137,934.00		\$137,934.00		\$115,252.52	\$22,500.00	\$181.48
Prior: Encumbrance	\$30,584.53	\$0.00		\$30,584.53		\$5,295.51	\$19,416.93	\$5,872.09
33. Library (610-610)								
Current:		\$1,854,082.00	\$16,495.00	\$1,870,577.00		\$1,772,939.29	\$77,640.71	\$19,997.00
Prior: Encumbrance	\$123,753.72	\$0.00		\$123,753.72		\$42,382.23	\$76,175.00	\$5,196.49
34. Recreation (630-630)								
Current:		\$92,555.00	\$15,997.00	\$108,552.00		\$108,140.68	\$0.00	\$411.32
Prior: Encumbrance	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00
35. Hunt Recreation Center (631-631)								
Current:		\$82,119.00	\$22,348.00	\$104,467.00		\$102,338.50	\$1,705.02	\$423.48
Prior: Encumbrance	\$30,668.79	\$0.00		\$30,668.79		\$3,511.44	\$26,407.35	\$750.00
36. Information Center (671-671)								
Current:		\$23,206.00		\$23,206.00		\$17,605.48	\$0.00	\$5,600.52
Prior: Encumbrance	\$39,084.49	\$0.00		\$39,084.49		\$5,113.84	\$33,970.65	\$0.00

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37. Ceremonies & Celebrations (692-692)								
Current: Public Ceremonies		\$21,300.00		\$21,300.00		\$19,494.13	\$0.00	\$1,805.87
Memorial Day Flags		\$1,500.00		\$1,500.00		\$1,071.36	\$0.00	\$428.64
Street Flags		\$1,000.00		\$1,000.00		\$3.48	\$0.00	\$996.52
Other		\$0.00		\$0.00		\$0.00	\$3,000.00	(\$3,000.00)
Total	\$0.00	\$23,800.00		\$23,800.00		\$20,568.97	\$3,000.00	\$231.03
Prior: Encumbrance	\$1,705.95	\$0.00		\$1,705.95		\$455.95	\$1,250.00	\$0.00
38. Debt Service (700-700)								
Current:		\$7,544,471.00		\$7,544,471.00		\$7,433,090.84	\$0.00	\$111,380.16
39. Assessment (800-800),(810-810)								
Current: Concord/Carlisle RSD		\$15,320,349.00		\$15,320,349.00		\$15,320,349.00	\$0.00	\$0.00
Minuteman Voc Tech		\$437,910.00	\$0.00	\$437,910.00		\$437,910.00	\$0.00	\$0.00
Total		\$15,758,259.00	\$0.00	\$15,758,259.00		\$15,758,259.00	\$0.00	\$0.00
40. Retirement (911-911)								
Current:		\$2,945,000.00		\$2,945,000.00		\$2,912,312.00	\$0.00	\$32,688.00
41. Social Security and Medicare (916-916)								
Current:		\$625,000.00		\$625,000.00		\$618,330.59	\$0.00	\$6,669.41
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		\$241.67	\$0.00	\$2,258.33
Employee Assistance Program		\$7,500.00		\$7,500.00		\$6,721.00	\$0.00	\$779.00
Total		\$100,000.00		\$100,000.00		\$6,962.67	\$90,000.00	\$3,037.33
Prior: Encumbrance	\$183,043.15	\$0.00		\$183,043.15		\$6,272.22	\$176,770.93	\$0.00
43. Unemployment & Workers' Compensation (930)								
A. Workers' Compensation (930-912)								
Current:		\$100,000.00		\$100,000.00		\$75,001.65	\$24,998.00	\$0.35
Prior: Encumbrance	\$4,000.00	\$0.00		\$4,000.00		\$2,939.47	\$1,060.53	\$0.00
B. Unemployment (930-913)								
Current:		\$100,000.00		\$100,000.00		\$44,095.41	\$3,531.00	\$52,373.59
Prior: Encumbrance	\$2,000.00	\$0.00		\$2,000.00		\$2,000.00	\$0.00	\$0.00
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:		\$4,650,000.00		\$4,650,000.00		\$4,354,212.72	\$295,787.28	\$0.00
Prior: Encumbrance	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00

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C. OPEB (960-915)								
Current:		\$400,000.00		\$400,000.00		\$400,000.00	\$0.00	\$0.00
Prior: Encumbrance	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00
TOTAL	\$3,638,246.14	\$81,527,281.00	\$1,975,002.34	\$87,140,529.48	\$458,111.00	\$82,317,613.12	\$3,777,414.04	\$587,391.32
			<i>see note #2</i>					<i>see note #3</i>

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 10B - Planning Admin: Funds from other DPLM divisions cover this deficit
 - b. Account 26 - Snow Removal: This account is legally permitted to overspend the appropriation, with any deficit required to be added to next year's tax levy.