



TOWN OF CONCORD

**Town Manager's
Proposed Budget
FY2006**

For the Fiscal Year
July 1, 2005 – June 30, 2006

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Section I

Letter of Transmittal

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OLD NORTH BRIDGE

TOWN OF CONCORD

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

TELEPHONE (978) 318-3000
FAX (978) 318-3002

CHRISTOPHER WHELAN, TOWN MANAGER

January 25, 2005

The Honorable Board of Selectmen,

I herewith submit for your review the Town Manager's Proposed Budget for Fiscal Year 2006 (July 1, 2005 - June 30, 2006), in accordance with the requirements of the Town Charter. This budget contains my recommendations for appropriation amounts for the various Town departments, as they appear in Article 9 of the 2005 Annual Town Meeting Warrant. This budget document also provides background information regarding revenue and expenditure trends as well as an explanation of my recommendations.

Budget Format

You may notice some changes to the budget presentation in this year's Town Manager's Proposed Budget. The changes are being made to incorporate some "best practices" for municipal budgeting as set forth by the Government Finance Officers Association (GFOA) of the United States and Canada. These best practices include twenty-seven criteria covering four general categories:

- the budget as a policy document;
- the budget as a financial plan;
- the budget as an operations guide;
- the budget as a communication device.

Accordingly, the format for this Budget Book has been slightly altered to integrate information specified by the GFOA. With these changes, greater emphasis is being placed on providing citizens with a document that more effectively communicates the important issues facing the Town and presents information about how the budget addresses these issues. One of the changes is an attempt to begin the process of providing performance information about each division and program. This is a multi-year process. Ultimately, the goal is to link Town objectives and performance information to the budget. It is important to understand, however, that this FY06 budget represents only the first step to achieve this goal.

Budget Summary

I am presenting to you a recommended Town Government Budget that conforms to the Finance Committee Guidelines for town and school operations established in November of 2004. The total General Fund spending plan is \$62,617,671, an increase of 6.7%. This total includes:

- the proposed budget for the operation of the town departments and accounts under the direction of the Town Manager, referred to in this document as "Town Government operations" and presented for Town Meeting appropriation under Article 9 of the Warrant for the 2005 Annual Town Meeting;
- the proposed budget for the Concord Public Schools (K-8), which is the responsibility of the Superintendent of Schools (Dr. Brenda Finn) under the direction of the CPS School Committee, presented for Town Meeting appropriation under Article 10 of the Warrant;
- the proposed assessment for Concord's share of the Concord-Carlisle Regional School District budget which also is the responsibility of the Superintendent of Schools under the direction of the CCRSD School Committee, presented for Town Meeting appropriation under Article 11, Item #1 of the Warrant;
- the proposed assessment for Concord's share of the Minuteman Vocational Technical High School budget which is the responsibility of the MMVT Superintendent under the direction of the Minuteman School Committee, presented for Town meeting appropriation under Article 11, Item #2 of the Warrant;
- certain accounts that are not subject to Town Meeting vote but which must still be provided for within the FY06 financial plan, included in this document in Section V (accounts #101-103).

While the education budgets are not under the Town Manager's jurisdiction, summary pages for the three school accounts are included in this document in order to present a comprehensive total town budget and because it is the responsibility of the Town Manager to provide an estimate of the revenues available and required in total to support these component parts of the town budget. The schools are not separate taxing entities. Summary information on the Education component of the FY06 Proposed General Fund Budget is found in Section VI of this document (accounts #104-106). The full school budget documents may be obtained from their respective superintendents.

SUMMARY OF THE PROPOSED FY06 GENERAL FUND SPENDING PLAN
Finance Committee Guidelines and estimates as of November 2004

	FY2006 Proposed	percent change from FY2005
Town government operations <i>accounts #1-43 in this document</i>	\$ 15,011,000	7.8 %
Concord Public Schools (K-8) <i>account #104 in this document</i>	\$ 24,285,000	5.4%
Concord-Carlisle High School <i>operating assessment</i>	\$ 10,817,878	4.4%
<i>debt assessment</i>	378,169	2.5%
<i>account #105 in this document</i>		
Minuteman Vocational Technical H.S. <i>estimated assessment</i> <i>account #106 in this document</i>	\$ 400,000	8.1%
Joint Accounts, Town and CPS <i>accounts #44-48 in this document</i>	\$ 10,775,624	12.2%
accounts not appropriated by Town Meeting <i>accounts #101-103 in this document</i>	\$ 950,000	(4.8)%
GRAND TOTAL	\$ 62,617,671	+ 6.7%

These Guidelines of the Finance Committee were based upon resource estimates for FY06 made last September. In total, the spending plan shown above is \$1,069,000 above what can be financed within the Levy Limit. The Finance Committee also issued a Guideline at the Levy Limit. These allocations for each of the three major spending units are set forth as follows:

	Town Government operations	CPS	CCRS operating assessment	
At the Levy Limit estimate	\$14,495,000	\$23,983,000	\$10,566,878	
\$\$ increase over FY05	\$ 564,000	\$ 933,291	\$ 207,427	
% increase over FY05	4.05%	4.05%	2.00%	
Add subject to override	\$ 516,000	\$ 302,000	\$ 251,000	Total override
Budget at Override Guideline	\$15,011,000	\$24,285,000	\$10,817,878	= \$1,069,000
\$\$ increase over FY05	\$ 1,080,000	\$ 1,235,291	\$ 458,427	
% increase over FY05	7.8%	5.4%	4.4%	

Tax Impact

The Finance Committee's Override Guideline for FY06 thus totals \$1,069,000. At the Levy Limit, the tax increase is projected to be 4.8%. The Override Guideline would add an additional 2.1% tax increase. The current year tax bill on a single family home assessed at the median of \$731,000 is \$7,164. The FY06 tax increase projected at the Levy Limit is therefore \$344. If an override vote (or votes) at the Finance Committee's Guidelines were approved, the tax increase at the median would be an additional \$150.

The resource projections on which the November Guidelines were based are subject to further review and change prior to the Town Meeting. There is some evidence that state aid may rise. There is also abundant evidence that the cost of snow removal thus far this winter is likely to be beyond the budget. These various changes in revenue and costs will need to be tallied before final decisions are made about FY06 budgets and what override questions, if any, to place before the voters.

Budget Highlights

During the last several years, the process of putting together the budget has been challenging. The economic downturn has caused a decrease in revenues allocated to the town from the state. The Federal Reserve's short-term interest rate policy has sharply reduced revenue from interest earned on the town's operating cash (see Section 1, Resource Detail, line D.6). Since, by state statute and town by-law, we are required to present Town Meeting with a balanced budget, the decrease in revenues has been matched by a corresponding decrease in expenditures in several areas. Although Proposition 2 ½ overrides have played an important role in helping the town maintain the services provided to the public, we have, nevertheless, had to constrain funding for many operating and capital accounts for which there is a continuing need. The town's FY04 operating budget actually was lower than the year earlier.

This year, fortunately, the situation seems to have improved. In accordance with the September projections, this budget assumes that local aid from the State will be level-funded, after several years of cuts and a small FY05 rise. Some local revenues are on the upswing. Interest earnings are up, a consequence of the Fed's recent moves to increase rates (increasing our borrowing costs as well, however).

This budget document presents the Town Manager's proposals at the Finance Committee's Override Guideline. Of the \$1,080,000 in new resources provided by the Guideline, my focus has been on a limited set of objectives:

- to continue to provided a competitive salary structure with a meaningful merit pay component that is designed to retain the town's highly qualified staff; \$400,000 has been allocated to this objective in account #41 - Salary Reserve;
- to upgrade significantly this budget's allocation to capital expenditures financed from current resources; referred to in this document as "Capital Outlay", \$444,000

has been allocated to this objective, in a variety of departmental accounts throughout the budget;

- to provide for effective services to the growing senior citizen population and the effective utilization of the newly renovated Harvey Wheeler Community Center, by providing improved staffing levels for the Council on Aging and augmenting the building's custodial and operating line items;
- to continue to strengthen the assessing operations; the FY05 budget included a half-time Field Lister position which I propose to make a full-time position;
- to provide for the successful opening of the Swim and Health Facility now under construction by C.C. Pools. Inc and expected to be completed for a January 2006 opening; \$100,000 is proposed in a new account for the start-up costs; a six-month staffing and marketing process, beginning in July, is envisioned in order to be ready to open the doors in January.

Each of these objectives is discussed in further detail below.

Staff Compensation

In FY05, the town's non-union employees received a modest wage adjustment of 2%, together with a performance increase averaging 2% (about half of non-union staff is eligible for a performance increase, the rest being at the top of their pay scale). The FY04 wage adjustment for this group of staff members was 1% and performance increases averaged 1%.

The proposed FY06 budget would provide, for non-union employees, a structure movement of 2 ½ % on the pay scales effective July 1, 2005 and a performance increase averaging 3% based on merit and written performance evaluation at each employee's review date. This is an important component of my budget proposal, as we strive to maintain the highly professional and well-trained staff the town has recruited over the years. The Salary Reserve line item of \$400,000 includes the cost of Police and Fire collective bargaining agreements that are not yet in place for July 1, 2005.

Capital Outlay

Another area of the budget that has been sparingly funded in recent years has been the town's infrastructure and capital equipment. The town's roads have been well maintained, relying substantially on annual debt financing. There are many other components of our infrastructure for which we cannot borrow continuously but must allocate current revenues in competition with all of our other operational needs. Funding for sidewalk maintenance and extension, drainage improvement, and culvert repair has not kept pace in this annual competition. To correct this deficiency, and as a consequence of the guideline resources recommended by the Finance Committee, I am able to propose in this budget major increases in the funding for these purposes. In addition, to comply with new railroad safety regulations, I am recommending that \$75,000 be spent at our railroad crossings to provide for four-way barriers. This is the first year of a planned three-year \$200,000 effort.

In total, I am proposing \$1,366,000 for capital outlays, representing 9% of the \$15,011,000 town government operations budget and an increase of \$444,000 (48%) over the current year.

Harvey Wheeler Community Center

As it has moved into the newly renovated Harvey Wheeler Community Center, the staff of the Council on Aging has found the need for a new position to support additional programming for Concord's growing population of seniors and to help maximize the use of the facility. The FY06 budget provides \$42,000 for a new COA Supervisor position. More intensive use of the building also requires an increase in custodial staffing. This budget increases funding for this purpose by \$13,700.

Assessing

The Town has recently hired a new Town Appraiser to direct the Assessing Division of the Finance Department. To augment the capacities of the existing staff I am recommending that a Field Lister position budgeted currently at half-time be increased to a full-time position. This will assist the new Town Appraiser and the Board of Assessors in developing a more effective field review program. The consultant who has carried out the assessing duties since June 2003 will continue to be available and will assist the Town Appraiser and Board through June 2005. An additional contractor had for many years assisted on a part-time basis with building permit review but opted in December to discontinue this service due to retirement. Reallocation of these funds will permit the addition to the permanent staff and will provide additional funding of \$25,000 in the Assessing Division budget for further contractual assistance as needed.

Swim and Health Center

In January 2006, the new Swim and Health Center is expected to open. This facility – built by the non-profit organization C.C. Pools, Inc. with private donations – is expected to be presented as a gift to the Town. At completion, the Center will house four swimming pools and two fitness rooms, as well as locker rooms, administrative offices, and a food service area. Although C.C. Pools will donate this \$9.6 million building to the Town, equipping the facility and meeting its ongoing operating expenses are the responsibility of the Town.

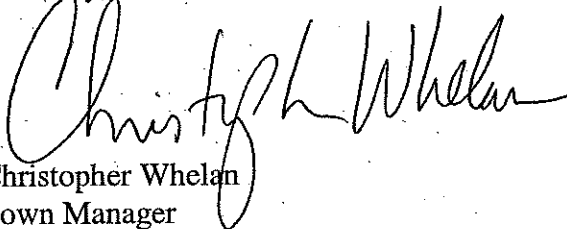
To manage the facility, I am proposing that the 2005 Annual Town Meeting establish a Swim and Health Center Enterprise Fund. As an enterprise, the Center should be self-supporting with expenditures being paid for by membership and program fees. Nevertheless, some Town funding will be necessary to get the Center ready to open and to support its early months of operation. The enrollment targets, and thus the anticipated revenue from membership, will not be met when the facility opens its doors. The FY06 budget proposes that \$100,000 be allocated to cover start-up operating cost for the Swim and Health Center. It is my intent that the \$100,000 allocation be returned to the General Fund over a period of years based on the operating performance of the facility.

Conclusion and Acknowledgments

The Guideline budget of \$15,011,000 for Town Government Operations provides for all critical town operations and will allow the town's professional staff to continue to offer the highest quality services. However, the guideline presumes voters will support an override in the amount of \$516,000, as has been set forth above. I have not yet identified the specific contingent appropriations required to meet the Finance Committee's Levy Limit Guideline of \$14,495,000. I will be working with the Finance Director, the department heads and the Board of Selectmen in the coming weeks to put together a balanced and sound set of contingent appropriation recommendations. The Guidelines set forth by the Finance Committee in November manifest its recognition of the excellent efforts the town staff has made to use resources wisely and to maximize efficiency. We are committed to continue on this path, planning thoroughly for the future of the town while spending carefully in the present.

I would like to express my sincere appreciation to all of the town's board and committee members, as well as the town's staff, who contributed to the development of this budget document. Special thanks are due to Finance Director Anthony Logalbo. Thanks also go to Budget Analyst Jon Harris, Special Projects Assistant David Berry, Budget and Purchasing Administrator Marie Cosgrove, and Assistant Town Manager Douglas Meagher, who dedicated many hours to bringing this budget to completion.

Sincerely,



Christopher Whelan
Town Manager

cc: Finance Committee members
Committee Chairpersons
Town Department Heads

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Program Description

The Administrative Division supports the Director's responsibility for general departmental functions: fiscal planning, debt administration, operating and capital budget development and management, payroll administration (including federal and state tax reporting for Town and CPS payrolls), fiscal administration of employee group insurance programs, and purchasing administration. The Director is appointed by the Town Manager and serves as Treasurer-Collector. In this capacity, the Director is custodian of the Concord Contributory Retirement Fund for the Retirement Board (assets of \$71.3 million on November 31, 2004) and serves as Treasurer of the Trustees of Town Donations, managing its portfolio valued at \$4.9 million on December 31, 2004. The Director also serves as Treasurer of the Minuteman – Nashoba Health Group, a consortium of 11 area towns and three regional school districts that procures and manages group health insurance programs for its employees. In addition, the Director provides planning and supervisory guidance to the other Finance divisions: Assessing, Accounting, Treasury, and Town Clerk.

Program Implementation

In FY06, the Finance Administration Division budget is level funded other than for the addition of funding for a student intern position. Internship funding has been available on several occasions in the past and the internship has proven very useful to the department as well as the intern.

Major current projects include the following:

- Continued implementation of GASB 34 financial reporting requirements, which commenced with the Financial Statements for the year ending June 30, 2003;
- Financial management of the Alcott and Thoreau school building projects;
- Financial management of the Wastewater Management Plan, Phase I, and management of the related betterment assessment process in spring 2006;
- Development of the FY06-10 Capital Improvement Program;
- Continued development of the accounting system installed July 1, 2004;
- Ongoing staff support for various town's boards and committees, including the newly established Community Preservation Act Committee;
- implementation, with the Personnel Department, of the automated time and attendance system.

Performance Information

The overall objective of the Division is to provide accurate and timely support to other Town Departments and Concord citizenry in fiscal and administrative matters including managing finances, preparing budgets, paying employees, and purchasing goods and services, and complying with relevant laws and regulations.

The following summary of division activities in FY04 (or calendar year 2004 where noted) indicates major elements of its performance:

- Issued 9,595 payroll checks to Town employees;
- Issued 549 W-2 forms to town employees and managed federal and state wage and withholding tax payment and reporting for 1,180 town and CPS employees with a total calendar year 2004 payroll of \$32.8 million;
- Managed federal and state wage and tax reporting for 254 retirees;
- Managed \$18.5 million in total revenue for the Minuteman-Nashoba Health Group;
- Reconciliation of bills covering health benefits plans (724 members), dental plan (429 members) and life insurance plan (564 members);
- Issued 9 Request For Proposals and 24 Bid Invitations; and
- Issued 5 reports within the annual budget cycle: Finance Committee Report, Town Manager's Proposed Budget for FY05, Enterprise Funds Proposed Budgets for FY05, Official Financial Statement for the Bond offering of February 19, 2004 (\$4,450,000) and for the Bond offering of September 22, 2004 (\$7,000,000).

Town of Concord, Massachusetts

FINANCE & ADMINISTRATION: Finance Administration	ACCT.# 9A
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	252,416	255,515	257,584	263,292	263,292
Purchased Services	11,197	2,114	4,933	3,600	3,600
Supplies	879	636	2,700	1,950	1,950
Other Charges	2,240	2,165	3,880	3,780	3,780
Equipment Expense	102	0	0	0	0
Capital Outlay	0	0	0	0	0
TOTAL	266,834	260,431	269,097	272,622	272,622

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	163,218	60.7%	166,299	61.0%	1.9%
Light Fund	26,910	10.0%	27,262	10.0%	1.3%
Water Fund	43,056	16.0%	43,620	16.0%	1.3%
Sewer Fund	10,764	4.0%	10,905	4.0%	1.3%
Solid Waste Disp. Fund	5,382	2.0%	5,452	2.0%	1.3%
Parking Meter Fund	10,764	4.0%	10,905	4.0%	1.3%
Retirement System	930	0.3%	0	0.0%	-100.0%
Town Trust Funds	8,073	3.0%	8,179	3.0%	1.3%
	269,097	100.0%	272,622	100.0%	1.3%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Finance Director	MP-14	1	99,223	1	99,223
	Budget & Purchasing Administrator	MP-5	1	62,886	1	62,886
	Budget Analyst	MP-2	1	44,554	1	44,554
	Sr. Admin. Asst.	ACL-7	1	46,521	1	47,229
			4	253,184	4	253,892
5120	Intern			0		5,000
5130	Overtime			500		500
5157	Car Allowance			3,900		3,900
				257,584		263,292

Program Description

The Treasurer-Collector Division of the Finance Department is under the direction of the Assistant Treasurer-Collector and is responsible for the receipt, short term investment, bank account management and disbursement of all Town funds. The Division also manages the collection of all taxes and utilities, the billing and collection of curbside recycling and refuse collection subscriptions, and the collection of other departmental fees including ambulance charges, parking fines, and police false alarm bills. The Division received, recorded and managed more than \$115 million through the Town Treasury in fiscal year 2004 and issued and collected over 200,000 bills.

Program Implementation

Treasury efforts continue to record property tax collections with uncollected balances of less than 1% despite a difficult economy. Motor vehicle excise tax collection remained at a 98% level (net of abatements). Banking technological advances continue to enhance cash management operations. Check imaging capabilities now provided by banking institutions enable on-line access to cancelled checks, thus eliminating the need for cumbersome paper records. Started as the pilot program, the use of credit cards as a payment option for Recreation Department activities has proven to be a useful and this program continues. The Town's adoption of the Community Preservation Act (CPA) has made it necessary to make some modifications to the property tax software in order to provide for the inclusion of CPA surcharge on the fiscal year 2005 tax bills.

Of a total FY06 (non-Personal Services) expense budget of \$130,720, the major expenses are postage (\$47,500), and bank service charges (\$51,900), which includes lockbox fees.

Performance Information

The overall objective of the Treasury division is to maximize collection of all town receivables and to oversee the cash management all town funds.

The division performs regular collections and billings as follows based on annual activity:

- 12,000 parking violations:collecting;
- 6,000 subscriptions for curbside refuse and recycling: billing & collecting;
- 18,000 motor vehicle excise bills:billing & collecting;
- 26,800 property tax bills:billing & collecting;
- 32,120 water bills:collecting;
- 44,900 electric bills:collecting;

In the important areas of cash management and tax collections the Division has established the following record (FY01-FY04). The uncollected percentage of less than 1% place Concord among the highest performers in the Commonwealth.

	FY01	FY02	FY03	FY04
• Treasurer (cash management)				
General Fund Earnings (000's omitted)	\$1,065	\$562	\$332	\$264
Annual Yield	5.99%	3.17%	1.89%	1.29%
• Tax Collector				
% of current year Property Tax Levy remaining unpaid at first June 30	0.89%	0.84%	0.85%	0.77%

This is the ninth consecutive year that the uncollected percentage has remained under 1%.

The Treasury Division is in the process of researching alternative payment processing options, including payment by means of the internet, for all town receivables.

Town of Concord, Massachusetts

FINANCE & ADMINISTRATION: Treasurer-Collector	ACCT.# 9B
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	199,401	203,781	209,202	210,234	210,234
Purchased Services	119,140	112,460	130,724	123,325	123,325
Supplies	3,642	1,995	4,600	4,500	4,500
Other Charges	1,932	4,109	2,295	2,895	2,895
Capital Outlay	5,000	15,000	0	0	0
TOTAL	329,115	337,345	346,821	340,954	340,954

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	207,295	59.7%	205,460	60.3%	-0.9%
Light Fund	39,432	11.4%	38,905	11.4%	-1.3%
Water Fund	39,518	11.4%	38,886	11.4%	-1.6%
Sewer Fund	9,880	2.8%	9,722	2.9%	-1.6%
Solid Waste Disposal Fund	20,142	5.8%	19,910	5.8%	-1.2%
Parking Meter Fund	22,186	6.4%	21,765	6.4%	-1.9%
Retirement System	6,276	1.8%	4,204	1.2%	-33.0%
Town Trust Funds	2,092	0.6%	2,102	0.6%	0.5%
	346,821	100.0%	340,954	100.0%	-1.7%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Asst.Treas./Coll.	MP-8	1	65,069	1	65,069
	Collections Asst.	ACL-4	1	39,159	1	39,159
	Treasury Asst.	ACL-4	1	41,592	1	41,664
	Account Clerk	ACL-3	<u>2</u>	<u>63,382</u>	<u>2</u>	<u>64,342</u>
			5	209,202	5	210,234

Program Description

The Town Accountant Division of the Finance Department is responsible for the following:

- maintaining the accounting records of the Town;
- preparing periodic and annual financial statements;
- reviewing and processing all payment requisitions for approval by the Board of Selectmen;
- maintaining budgetary records for the appropriation accounts, enterprise funds, and special revenue funds;
- managing the Town's annual audit;
- monitoring and maintaining records of all contracts and grants;
- maintaining the accounts and records of the retirement system.

The Town Accountant is responsible for ensuring the compliance of the financial accounting and reporting system with all federal and state regulations and for modernizing the Town's accounting system so that it is consistent with standards set by the Governmental Accounting Standards Board (GASB).

The Town Accountant has also been assigned management responsibility for the billing functions related to water, sewer, and electricity services. In FY04, the Accounting Division processed 44,912 electric bills and 32,120 water & sewer bills.

Program Implementation

The fee for the annual audit is allocated among the following participating funds: Water, 12%; Sewer, 12%; Solid Waste Disposal, 3%; Light, 3%; and General, 70%. This allocation is based on the auditor's estimate of time required to complete each section. The audit of the Retirement System has now been combined to include the PERAC required audit with a separate fee paid by the Retirement System.

The Town has successfully implemented GASB 34. This statement establishes new financial reporting requirements for state and local governments and requires the restructuring of information presented in the annual financial statements. This includes reporting of the Town's general fixed assets, the reporting of depreciation expense on these assets, and the identification and valuation of the Town's infrastructure. Starting with the June 30, 2003, financial statements fixed assets information was reported in the General Fund; in the past, this information has only been reported for the Enterprise Funds.

On July 1, 2004, the Accounting Division implemented a new accounting software package from VADAR Systems, Inc. With this VADAR software, the Town has been able to decentralize many of its accounting functions. Individual Divisions can now process bills payables and create purchase orders. Moreover, Department Heads and Division Managers can run reports that show the current status of their appropriated accounts. It should be noted that the new accounting system represents a major shift in how the Town processes and retrieves its accounting information. The conversion has gone very well.

Performance Information

The overall goal of the Accounting Division is to manage the Town's accounting records to conform to generally accepted accounting principles and to produce reports to comply with State laws and regulations.

Town of Concord, Massachusetts

FINANCE & ADMINISTRATION: Town Accountant	ACCT.# 9C
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EXPENDITURE DETAIL

	FY03 <u>Expend.</u>	FY04 <u>Expend.</u>	FY05 <u>Budget</u>	FY06	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	164,289	175,410	239,500	230,156	230,156
Purchased Services	15,561	17,102	7,782	6,250	6,250
Supplies	1,666	1,582	1,785	2,035	2,035
Other Charges	349	621	2,020	2,005	2,005
Capital Outlay	60,000	51,800	0	0	0
Audit	30,000	43,000	43,000	45,000	45,000
TOTAL	<u>271,865</u>	<u>289,515</u>	<u>294,087</u>	<u>285,446</u>	<u>285,446</u>

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	106,552	36.2%	111,135	38.9%	4.3%
Light Fund	52,411	17.8%	44,441	15.6%	-15.2%
Water Fund	49,021	16.7%	46,014	16.1%	-6.1%
Sewer Fund	15,713	5.3%	15,428	5.4%	-1.8%
Solid Waste Disp. Fund	3,414	1.2%	3,634	1.3%	6.4%
Retirement System	66,976	22.8%	64,794	22.7%	-3.3%
	<u>294,087</u>	100.0%	<u>285,446</u>	100.0%	-2.9%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
5111	Town Accountant	MP-10	1	58,467	1	60,113
	Asst. Town Acct.	MP-4	1	47,708	1	47,475
	Retirement Asst.	ACL-5	1	37,619	1	38,356
	Sr. Account Clerk	ACL-4	1	39,158	1	39,158
	Utility Account Clerk	ACL-3	1	32,864	1	33,309
			5	<u>215,816</u>	5	<u>218,411</u>
5112	Clerk, part-time	ACL-1	0.75	23,519	0.00	0
5115	Clerk, limited status	Misc.	0.00	0	783 hrs.	11,745
				<u>239,335</u>		<u>230,156</u>
	Vacancy Savings			<u>165</u>		
				<u>239,500</u>		

Program Description

The Assessing Division is responsible for valuing all the Town's real and personal property. This involves maintaining the assessing databases that contain physical and legal property information. In addition to maintaining the assessing databases, all current real estate sale transactions are reviewed. By analyzing these transactions, the Assessing Division is able to track market trends and estimate property values. All properties are valued at their "full and fair cash value," in accordance with state law, using one of the three approaches: Cost Approach, Income Approach, and Sales Comparison Approach. Every three years, the Department of Revenue (DOR) certifies that the Town's values meet these standards.

The Department of Revenue certified the FY02 property assessments as being at 100% full and fair value. State law requires that properties be assessed yearly, with full revaluations at least once every three years. In FY03 and FY04, the Town conducted an interim annual adjustment to the values, making corrections and adjustments where warranted. For FY05, a complete analysis of the calendar year 2003 sales for a January 1, 2004 assessment date was undertaken. These FY05 property assessments were certified by the DOR in December 2004.

The five-member Board of Assessors, appointed by the Town Manager, is responsible for acting upon abatement applications in cases of property overvaluation and requested exemptions for the elderly, low income, disabled veterans, and the blind. Taxpayers may appeal the local board's decision regarding abatements to the State Appellate Tax Board. The Town Appraiser is responsible for defending the Town's valuations in such appeal cases. For most of FY04 and half of FY05, the Town Appraiser position was vacant, with the professional appraising duties being performed by two part-time consultants: one handling the Appellate Tax Board cases and one assisting the Board of Assessors with abatements and establishing the FY04 values and completing the FY04 revaluation. In addition, the Division is responsible for the issuance and adjustment of motor vehicle excise taxes (approximately 16,500 excise tax bills are issued annually), based on data received via computer transfer from the Registry of Motor Vehicles.

Program Implementation

The Assessing Division is staffed by a Town Appraiser (a full-time position restored in December 2004), an Administrative Assistant, and a Department Clerk. In addition, an amount of \$45,000 is recommended so that a full-time Field Lister can be hired to replace a part-time Field Lister consultant. Other costs include additional field inspection services (\$25,000), postage (\$4,000), and printing (\$2,000).

Performance Information

The overall objective of the Assessing Division is to value all the Town's real and personal property in a fair, efficient, and cost-effective manner.

FY	# Taxable Parcels & Accounts	Abatement Applications			Appellate Tax Board Cases		Value Reduction	Tax Reduction
		# Filed	% Parcels	# Granted	# Filed	Pending		
FY94	6,551	122	1.8%	83	6	0	6,530,434	104,069
FY95	6,563	70	1.0%	32	4	0	1,341,340	29,514
FY96*	6,634	167	3.0%	99	22	0	4,007,670	77,271
FY97	6,620	74	1.0%	52	6	0	1,183,140	109,003
FY98	6,602	53	0.8%	45	3	0	659,700	19,388
FY99*	6,602	109	1.6%	76	11	0	9,005,714	110,996
FY00	6,656	37	0.5%	15	4	0	1,019,311	12,333
FY01	6,644	32	0.5%	17	3	0	2,604,496	32,660
FY02*	6,520	528	8.1%	250	83	0	41,804,960	378,143
FY03	6,511	340	5.3%	209	13	0	39,769,398	387,887
FY04	6,508	106	1.6%	69	7	6	15,437,522	165,547

* Revaluation year

Note: Taxable parcels/accounts declined in FY02 as a result of Town Meeting vote that eliminated taxation of any personal property account where the assessed valuation is less than or equal to \$10,000.

Town of Concord, Massachusetts

FINANCE & ADMINISTRATION: Assessors	ACCT.# 9D
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	150,661	69,898	166,647	186,288	186,288
Purchased Services	51,194	284,902	169,060	42,700	42,700
Supplies	2,433	1,003	2,500	2,600	2,600
Other Charges	2,728	1,830	5,050	5,800	5,800
Capital Outlay	0	0	0	0	0
TOTAL	207,016	357,632	343,257	237,388	237,388

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	343,257	100.0%	237,388	100.0%	-30.8%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Town Appraiser	MP-10	1	72,197	1	65,730
	Field Lister*	MP-3*			1*	45,000
	Admin. Asst.	ACL-5	1	41,468	1	41,468
	Department Clerk	ACL-3	1	30,682	1	31,790
			3	144,347	3	183,988
5112	Field Lister	MP-2	0.5	20,000	0.0	0
5130	Overtime			500		500
5157	Car Allowance			1,800		1,800
				166,647		186,288

*Position to be classified

Program Description

In addition to the functions funded in the Town Clerk budget, the Town Clerk Division of the Finance Department is responsible for organizing and conducting national, state, and local elections; registering voters; conducting and compiling an Annual Town Census; and certifying nomination papers and initiative petitions. These functions are funded from the Elections and Registrars budgets (Accounts #3A and #3B). The functions funded in the Town Clerk budget include:

- **Vital Records**—recording, indexing and submitting copies of all “vital events” that occur in Concord (i.e., births, marriages and deaths) to the State and resident towns; issuing certified copies to the public; preparing and recording affidavits and corrections of vital records; responding to genealogical requests; and issuing burial permits
- **Licenses & Permits**—issuing hunting, fishing, dog and marriage licenses, as well as raffle permits
- **Recordings**—recording business certificates, and Declaration of Trust filings
- **Public Records**—recording Town Meeting minutes, certifying votes and submitting bylaws to the Attorney General for approval; posting and tracking meeting notices; assisting Town departments and committees with records management, including responsibility for preserving documents; and recording and certifying Board of Appeals, Historic Districts, and Planning Board filings and decisions
- **Campaign Finance**—administering the law relating to reporting by local candidates and ballot question committees
- **Public Information**—providing information to the public on a wide array of subjects
- **Miscellaneous**—administering oaths of office to Town officials; preparing and recording cemetery lot deeds; notarizing documents; serving as a Passport Acceptance Agency for the U.S. State Department; and performing marriage ceremonies

Program Implementation

The Town Clerk’s budget consists almost entirely of salary cost for three full-time positions and one part-time Senior Department Clerk (10 hrs/wk).

Performance Information

The overall objective of the Town Clerk’s Office is to accurately record, maintain, issue certified copies of all vital records; efficiently issue licenses and permits; and judiciously administers election laws.

	2004	2003	2002
Births registered (Concord Residents)	1393 (149)	1,399 (126)	1,395 (151)
Deaths registered (Concord Residents)	399 (129)	407 (135)	422 (180)
Marriage Licenses registered (Concord Residents)	93 (43)	80 (37)	82 (36)
Marriage Intentions filed (Concord Residents)	95 (44)	83 (37)	80 (35)
Certified copies of vital records issued	6,699	6,193	6,334
Fishing & Hunting Licenses & Stamps	522	539	543
Dog Licenses	1,839	1,890	1,772
Burial Permits	386	389	394
Business Certificates	125	162	110
Cemetery deeds prepared and recorded	133	27	37
Public meetings posted	886	949	1,100
Raffle Permits issued	15	16	10
Passport Applications processed	583	595	589
Affidavits & Corrections processed	51	38	29

The Town Clerk’s activities generated income of \$104,889 for the General Fund in 2004 (with gross receipts of \$114,556).

Town of Concord, Massachusetts

FINANCE & ADMINISTRATION: Town Clerk	ACCT.# 9E
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	148,447	152,075	158,450	159,865	159,865
Purchased Services	2,614	1,265	3,025	2,450	2,450
Supplies	1,782	3,212	2,800	3,050	3,050
Other Charges	1,308	1,295	1,967	2,002	2,002
Equipment Expense	400	0	0	0	0
Capital Outlay	0	0	0	0	0
TOTAL	<u>154,551</u>	<u>157,847</u>	<u>166,242</u>	<u>167,367</u>	<u>167,367</u>

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	166,242	100.0%	167,367	100.0%	0.7%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Town Clerk	MP-9	1	72,679	1	72,829
	Asst. Town Clerk	ACL-6	1	39,195	1	39,973
	Sr. Dept. Clerk	ACL-4	<u>1</u>	<u>35,873</u>	<u>1</u>	<u>36,589</u>
			3	<u>147,747</u>	3	<u>149,391</u>
5115	Office Assistant	Misc.	522 hrs.	7,287	522 hrs.	7,178
5130	Overtime		100 hrs.	2,816	100 hrs.	2,696
	Special Election			<u>600</u>		<u>600</u>
				<u>158,450</u>		<u>159,865</u>

Program Description

This account covers expenses related to in-house and service bureau (contracted) data processing applications of the Finance Department, and the management of the Town's information systems under the overall coordination of the Information Systems Administrator. This account also covers the operating and lease costs of the Town House copiers used by numerous departments and committees.

Program Implementation

The account is divided into three activities:

Operations: includes the cost of basic financial information systems and computer applications for both in-house and service bureau systems, such as the financial accounting system, the payroll system, and the property tax billing and collection system. The increase in the budget for this category results primarily from budgeting for the operational costs of the electronic time reporting system. This system is presently being installed and will automate time and attendance reporting. The data will feed directly into the payroll system, expediting certain tasks for both the Personnel and Finance Departments.

Photocopiers: includes the cost of the Town House copiers on the first and second floors.

Technology Fund: includes a 75% General Fund share of the staffing costs to manage and develop the Town's information systems (25% of two full-time staff positions is charged to the Enterprise Funds directly), the General Fund's share of internet access expenses for all town staff, and ongoing consulting and staff training. This activity also includes funding for town-wide hardware and software acquisition needs ("capital outlay") in accordance with the FY06-10 proposed Capital Improvement Program. This funding provides for continued development, maintenance and upgrading of the town-wide internal network as well as the replacement of desktop and mobile technology as necessary. A budget allocation of \$100,000 is recommended for this "Technology Fund". As an example of the uses of this fund, during the current year \$30,000 has been expended to upgrade all network switches. All uses of the fund are under the direction and control of the Information Systems Administrator and the review of the Finance Director. Divisions or Departments requesting allocations from the Technology Fund typically must demonstrate that no other source of funds is available.

Performance Information

The overall objective of the Information Systems program is to operate, maintain, and upgrade the Town's information systems so that they continue to meet current needs and the latest technology standards.

Major expense items budgeted for FY06 are:

<p>Operations \$68,000</p>	<p>Payroll system (ADP) including e-time - \$31,000 software maintenance fees - \$24,700, for the various financial systems.</p>
<p>Technology Fund \$208,447</p>	<p>Staffing - \$80,197 (two positions, 1.50 FTE General Fund share) Internet access, consulting and training - \$22,000 Hardware/software upgrades and replacements ("Tech Fund") - \$100,000.</p>

Town of Concord, Massachusetts

FINANCE & ADMINISTRATION: Information Systems	ACCT.# 10
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
OPERATIONS:					
Purchased Services	47,578	46,595	54,380	64,200	64,200
Supplies	2,616	2,596	4,650	3,800	3,800
Capital Outlay	0	0	0	0	0
PHOTOCOPIERS:					
Purchased Services	9,779	5,752	9,990	10,000	10,000
Supplies	4,522	4,748	5,100	5,000	5,000
Equipment Expense	0	0	0	0	0
Capital Outlay	0	0	0	0	0
TECHNOLOGY FUND:					
Personal Services	66,775	66,775	80,197	80,197	80,197
Purchased Services	8,497	14,745	25,115	24,500	24,500
Supplies	1,089	118	1,000	2,750	2,750
Other Charges	324	0	1,300	1,000	1,000
Capital Outlay	90,139	94,933	85,000	100,000	100,000
TOTAL	231,319	236,262	266,732	291,447	291,447

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	266,732	100.0%	291,447	100.0%	9.3%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Technology Admin. Info. Sys. Asst.	MP-8	0.75	48,019	0.75	48,019
		MP-2	<u>0.75</u>	<u>32,178</u>	<u>0.75</u>	<u>32,178</u>
			1.50	80,197	1.50	80,197

Program Description

This budget covers operating expenses of the Town House, located at 22 Monument Square. Expenses include custodial services as well as ongoing maintenance, repairs, building improvements, and utility costs for both the Town House and the Gun House located on Lexington Road. The Town House provides office space for the Town Manager's Office, Personnel Office, and Finance Department. The basement and attic of the building are used for records and equipment storage for the aforementioned offices. These areas also house important components of the building's utility equipment, information and communications technology, as well as some of the Town's public ceremonies supplies. Town House meeting rooms are used by Town boards and committees throughout the day and evening. The building is open for business from 8:30 a.m. to 4:30 p.m., Monday through Friday, with the Town Clerk's office maintaining evening hours until 6:00 p.m. on Thursdays, September - June. The Town House was constructed in 1851 and, now in its 154th year, requires significant ongoing interior and exterior maintenance and repairs.

Program Implementation

The Town House provides office space for the general government activities of the Town Manager, Personnel and Finance Departments. In addition, the building is utilized to its fullest capacity throughout the day and evening for staff and citizen committee meetings. In order to provide for day-to-day cleaning and maintenance, custodial services are provided by a full-time Town employee.

Utility costs remain a significant portion of this account. Electricity costs are projected at \$17,600 (\$165 - Gun House); natural gas at \$11,859 reflecting the cost of supplying the building's gas boiler system; telephone at \$1,000; and water and sewer at \$2,031 (\$150 - Gun House).

Other operating budget items include \$5,000 for building maintenance and HVAC maintenance, \$2,990 for elevator maintenance, and \$3,100 for custodial and building maintenance supplies. An amount of \$2,650 is included to continue to maintain the building's library of legal publications.

Capital outlay of \$10,000 is recommended for building improvements to be used to fund various projects.

Performance Information

The overall objective of the Town House program is to operate, maintain, and renovate the Town House so that it continues to meet current codes, standards, and needs.

The Town House building systems remain in good order. Normal care and maintenance remains an important component of the building program in order for the building to be run efficiently given the sometimes volatile energy costs while maximizing the useful life of the building's systems. The oldest mechanical system in the building is the elevator which is approximately 25 years old. With regular professional maintenance and inspection, that system also remains in good order. Various building improvements are continuing at an incremental pace. Fire safety/emergency lighting upgrades are currently in progress. Minor masonry repairs have recently been completed. Interior and exterior painting is an ongoing project, as is the repair and improvement of the building's window.

Town of Concord, Massachusetts

FINANCE & ADMINISTRATION: Town House	ACCT.# 11
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	49,585	51,426	44,814	44,849	44,849
Purchased Services	39,275	34,449	40,779	41,556	41,556
Supplies	5,650	6,140	6,600	6,900	6,900
Capital Outlay	16,356	13,001	10,000	10,000	10,000
TOTAL	<u>110,866</u>	<u>105,016</u>	<u>102,193</u>	<u>103,305</u>	<u>103,305</u>

FUNDING PLAN

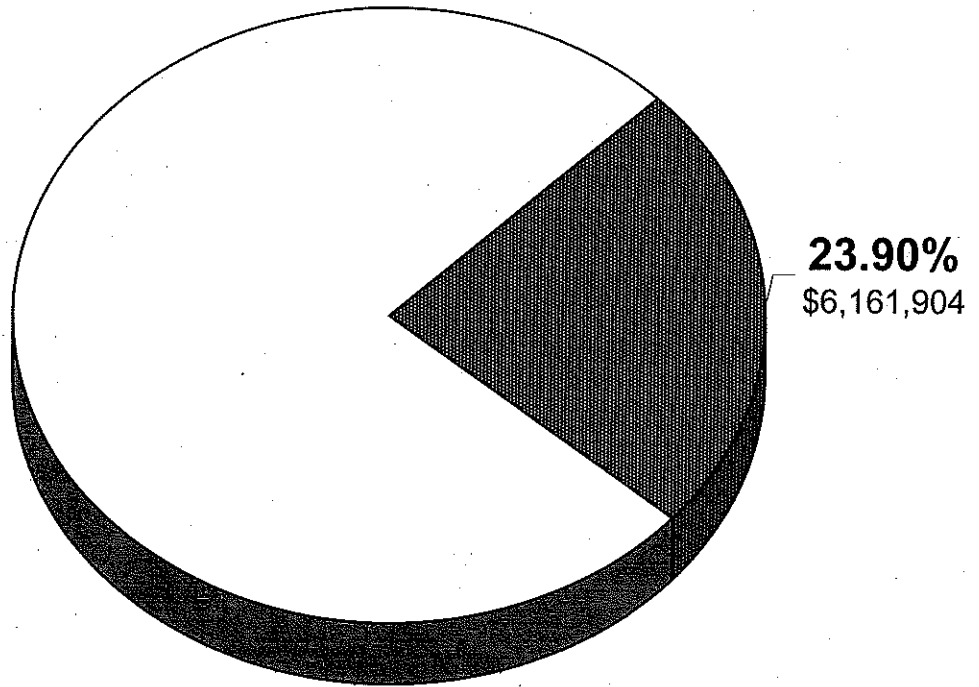
	FY05 Recomm.\$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	88,363	86.5%	89,310	86.5%	1.1%
Light Fund	4,610	4.5%	4,665	4.5%	1.2%
Water Fund	5,532	5.4%	5,598	5.4%	1.2%
Sewer Fund	2,766	2.7%	2,799	2.7%	1.2%
Solid Waste Disp. Fund	922	0.9%	933	0.9%	1.2%
	<u>102,193</u>	100.0%	<u>103,305</u>	100.0%	1.1%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Bldg. Maint. Cust.	LA-2	1	40,194	1	40,225
5130	Overtime		160 hrs.	<u>4,620</u>	160 hrs.	<u>4,624</u>
				44,814		44,849

SUMMARY: Public Safety	ACCT. # 12 - 17
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Public Safety Accounts as a Percent of Town Appropriation



Proposed Change in Public Safety Appropriations

<u>ACCOUNT NAME & NUMBER</u>	<u>PERCENT CHANGE</u>
12 Police Department	2.5%
13 Fire Department	0.7%
14 West Concord Fire Station	156.5%
15 Police/Fire Station	38.2%
16 Emergency Management	0.0%
17 Animal Control	2.0%

SUMMARY: Public Safety

ACCT. # 12 - 17

ACCOUNT SUMMARY

<u>ACCOUNT NAME & NUMBER</u>	<u>BUDGET</u>		<u>APPROPRIATION</u>	
	<u>FY05</u>	<u>FY06</u>	<u>FY05</u>	<u>FY06</u>
12 Police Department	3,120,818	3,176,210	3,034,645	3,111,364
13 Fire Department	2,735,339	2,755,229	2,731,339	2,751,229
14 West Concord Fire Station	35,497	91,058	35,497	91,058
15 Police/Fire Station	132,835	183,587	132,835	183,587
16 Emergency Management	8,360	8,360	8,360	8,360
17 Animal Control	15,988	16,306	15,988	16,306
TOTAL	6,048,837	6,230,750	5,958,664	6,161,904

FUNDING PLAN

	<u>FY05</u>	<u>FY06</u>	<u>% Change</u>
General Fund	5,958,664	6,161,904	3.4%
Light Fund	0	0	--
Water Fund	0	0	--
Sewer Fund	0	0	--
Solid Waste Disposal Fund	0	0	--
Parking Meter Fund	64,846	64,846	0.0%
Government Grants & Aid	21,327	0	-100.0%
State Reimbursement	4,000	4,000	0.0%
Various Sources	0	0	--
TOTAL	6,048,837	6,230,750	3.0%

Program Description

The Concord Police Department, with an authorized sworn staff of 35 positions, provides a complete range of public safety and community based services. These include, but are not limited to, criminal investigations, motor vehicle and commercial vehicle enforcement, parking control and enforcement, animal control, preventive patrol, school crossing safety, community problem solving, and emergency response. In addition, the Department provides crime prevention programs, youth services, and D.A.R.E. instruction. It processes a variety of permits, licenses and applications. The Department continues its collaboration with the Domestic Violence Victim Assistance Program and with the Concord Restorative Circle (CRC). The CRC is a community based alternative to the traditional judicial process involving crime victims, offenders, and members of the Concord Community. The Department also supervises a contracted Dog Officer and performs the prosecution function for the majority of the Department's District Court criminal and motor vehicle cases. The department continues to be proactive with the North Eastern Massachusetts Law Enforcement Council, (NEMLEC). NEMLEC is a regional consortium of 44 police agencies whose mission is to strengthen the individual communities through resource sharing. The Department also staffs and supervises the operation of the Public Safety Communications Center.

Program Implementation

The FY06 proposed budget continues the current staffing level of 35. We continue to staff a School Resource Officer position, this position was previously funded through a federal COPS in School grant which ended in August 2004. The Parking Meter Fund (PMF) will continue to support one full-time police officer as well as administrative support for parking activities.

The proposed budget allocates 482 hours for Traffic, Alcohol, and Tobacco compliance. This funding continues to be a key factor in the high number of "operating under the influence of alcohol" arrests (91 in 2004 as compared to 84 in 2000) and in maintaining the level of criminal motor vehicle complaint applications (243 in 2004). Uniformed overtime request has remained level funded.

In addition, the Town's proposed FY06 Capital Improvement Program allocates \$119,000 for the Police Department. This amount includes \$84,000 for the replacement of three vehicles (two cruisers and an administrative vehicle). A fourth vehicle will be replaced with money from the Parking Meter Fund.

Performance Information

The overall objective of the Police Department is to affirmatively promote, preserve and deliver the highest level of public safety service to all members of the community.

Toward this objective, the Police Department in 2004 issued 3,624 traffic citations, keeping pace with an aggressive traffic safety program aimed to continue the reduction of accidents on our streets. Still, this was slightly down from the 2003 level of 4,002 citations. A Community Traffic Unit has been created to focus on specific traffic issues and problems.

A partial breakdown of the citation total is as follows: 1,469 were issued for speeding and 91 for operating under the influence of alcohol. There were 243 criminal motor vehicle complaint applications. Overall, in 2004, the Police Department made 203 arrests and the Communications Center logged 20,919 incidents. Suspicious activity reported incidents continued to rise, an increase that can be attributed to national and global events and trends. Although calls for general police services rose from the previous year, crimes reported decreased slightly from 2003, a statistic that goes counter to the increases experienced in the state and national trends.

Town of Concord, Massachusetts

PUBLIC SAFETY: Police Department	ACCT.# 12
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EXPENDITURE DETAIL

	FY03	FY04	FY05	FY06	
	Expend.	Expend.	Budget	Dept. Request	Manager Recommends
Personal Services	2,510,347	2,601,895	2,915,878	2,953,088	2,953,088
Purchased Services	50,115	49,583	27,769	31,056	31,056
Supplies	67,166	61,871	52,328	63,678	63,678
Other Charges	9,825	7,554	8,343	9,388	9,388
Equipment Expense	0	892	0	0	0
Capital Outlay	79,782	87,955	116,500	119,000	119,000
TOTAL	<u>2,717,235</u>	<u>2,809,751</u>	<u>3,120,818</u>	<u>3,176,210</u>	<u>3,176,210</u>

FUNDING PLAN

	FY05	% of	FY06	% of	% Change
	Budget \$	Budget	Recomm.\$	Budget	in Dollars
General Fund	3,034,645	97.1%	3,111,364	98.0%	2.5%
Parking Meter Fund	64,846	2.1%	64,846	2.0%	0.0%
COPS in Schools Grant	21,327	0.7%	0	0.0%	-100.0%
	<u>3,120,818</u>	<u>99.9%</u>	<u>3,176,210</u>	<u>100.0%</u>	<u>1.8%</u>

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Police Chief	MP-13	1	113,964	1	113,964
	Lieutenant	MP-9	2	178,461	2	178,461
	Sergeant	Union	6	437,953	6	437,953
	Inspector	Union	6	390,005	6	390,539
	Patrol Officer	Union	<u>20</u>	<u>1,087,715</u>	<u>20</u>	<u>1,095,165</u>
	Total full-time, uniformed		35	<u>2,208,098</u>	35	<u>2,216,082</u>
	Sr. Admin. Asst.	ACL-7	1	47,947	1	47,982
	Lead Dispatcher	Union	1	47,192	1	48,353
	Dispatcher	Union	<u>6</u>	<u>255,518</u>	<u>6</u>	<u>270,775</u>
	Subtotal, regular compensation		43	<u>2,558,755</u>	43	<u>2,583,192</u>
5120	Crossing Guard	Misc.	6	38,700	6	38,700
5130	Overtime - Uniformed		4,588 hrs.	197,313	4,588 hrs.	198,133
	Overtime - Dispatchers		1,000 hrs.	31,066	1,000 hrs.	32,751
	Traffic/Alcohol/Tobacco Compliance		<u>482 hrs.</u>	<u>20,716</u>	<u>482 hrs.</u>	<u>20,815</u>
	Subtotal, overtime		6070 hrs.	<u>249,095</u>	6,070 hrs.	<u>251,699</u>
5143	Holiday Pay - Uniformed			22,019		22,111
	Holiday Pay - Dispatchers			6,959		7,336
5194	Uniform Allowance			24,500		24,500
5197	Cleaning Allowance			25,550		25,550
	Less Salary Savings			<u>(9,700)</u>		
	Grand Total			<u>2,915,878</u>		<u>2,953,088</u>

Program Description

The Fire Department provides fire suppression, rescue, medical, and emergency services to the public and is committed to the following:

- Maintaining a high standard in fire suppression and emergency medical services through the continuing education of Fire Department personnel;
- Improving fire prevention by training personnel in how to conduct effective inspections and how to ensure compliance with all applicable laws, codes and regulations;
- Conducting public education programs on fire safety by giving presentations in schools and to local community groups and organizations;
- Maintaining the apparatus and all department equipment in excellent operating condition; and
- Promoting superior public relations by delivering services promptly, effectively and courteously.

The department consists of a chief, a deputy chief, a chaplain, a senior administrative assistant, 8 officers (4 captains & 4 lieutenants), and 24 firefighters. The officers and firefighters are organized into four groups that are scheduled to provide round-the-clock coverage. All line personnel are certified as Emergency Medical Technicians. Teams of five members (one officer and four firefighters) are assigned to the Headquarters Station on Walden Street and teams of three (one officer and two firefighters) are assigned to Station 2 on Main Street, West Concord.

The Department's operations include the following divisions: motor squad, training, public education, fire investigations, hazardous materials, communications, special operations, emergency medical services, fire prevention, and water rescue and recovery.

Program Implementation

In the proposed FY06 budget, 92% is for salary and related personnel expenses. In addition to salary expense, one of the larger line items is replacement overtime, which is needed to make sure the Fire Department is properly staffed at all times. At \$446,333, the budget for replacement overtime is being increased 8% or \$34,151 above the FY05 level to pay for 887 hours of additional replacement overtime. An alternative to funding the replacement overtime would have been to hire two new firefighters to provide staffing for our reserve ambulance. This additional staff would have the effect of reducing transports provided by non Concord ambulances and increasing revenue back to the Town. Due to budget constraints, the two new firefighter positions were not funded. The remaining 8% of the budget includes an increase of 1.2% over FY05 for purchased services, a 5.6% increase for supplies, and a 13% increase for other charges.

In the FY06-10 Capital Improvement Program, the capital outlay for the Fire Department includes: \$15,000 for fire hose and fire suppression equipment replacement, \$20,000 for replacing a radio fire alarm receiver, and \$30,000 for an architectural feasibility study of the Fire Department facilities at 209 Walden Street and 1201 Main Street. The study will examine each stations exterior envelope and interior finish along with space utilization, safety and security concerns, and expansion possibilities. A request to purchase a thermal imaging camera for Ladder 1, costing \$14,500 was not funded. This camera would eliminate the need for firefighters assigned to the Ladder to have to borrow a camera from another fire truck. Alternative sources will be sought to acquire the needed funding for this piece of equipment.

Performance Information

The overall objective of the Fire Department is to provide rapid and effective fire, rescue, and medical emergency services to Concord residents and visitors. Toward this objective, the Department responded to a 2,479 emergency calls (1,459 were medical related), 27 structure fires, 11 vehicle fires, and 32 outside fires. The Department conducted 272 inspections (which included State mandatory inspections) and conducted fire drills at schools, day care facilities, and nursing homes. The Fire Department operates four pumpers (two are rescue pumpers), two brush pumpers, two ambulances, one ladder truck, and seven support vehicles. With the exception of one pumper and one ambulance, the average age of the equipment is eleven years old.

Town of Concord, Massachusetts

PUBLIC SAFETY: Fire Department	ACCT.# 13
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EXPENDITURE DETAIL

	FY03	FY04	FY05	FY06	
	Expend.	Expend.	Budget	Dept. Request	Manager Recommends
Personal Services	2,278,923	2,339,634	2,490,799	2,605,049	2,540,284
Purchased Services	99,310	101,030	76,850	77,790	77,790
Supplies	52,179	71,188	59,600	65,825	62,975
Other Charges	4,537	6,440	8,090	9,180	9,180
Capital Outlay	147,604	119,416	100,000	104,500	65,000
TOTAL	2,582,553	2,637,708	2,735,339	2,862,344	2,755,229

FUNDING PLAN

	FY05	% of	FY06	% of	% Change
	Budget \$	Budget	Recomm.\$	Budget	in Dollars
General Fund	2,731,339	99.9%	2,751,229	99.9%	0.7%
State Reimbursement	4,000	0.1%	4,000	0.1%	0.0%
	<u>2,735,339</u>	<u>100.0%</u>	<u>2,755,229</u>	<u>100.0%</u>	<u>0.7%</u>

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Fire Chief	MP-13	1	88,863	1	88,863
	Deputy Chief	MP-10	1	68,651	1	68,719
	Captain	Union	4	258,855	4	258,855
	Lieutenant	Union	4	231,744	4	231,744
	Firefighter	Union	24	1,183,902	24	1,192,765
	Total full-time, uniformed		34	1,832,015	34	1,840,946
	Sr. Admin. Asst.	ACL-7	1	48,049	1	48,107
5120	Call Firefighters	Misc.	8	7,700	8	7,700
5143	Holiday Pay			100,321		106,500
5191	Tuition Reimbursement			2,550		2,550
	Subtotal			158,620		164,857
5130	Replacement Overtime		11,463 hrs.	412,182	12,350 hrs.	446,333
	Overtime - Box Alarms		795 hrs.	25,697	719 hrs.	24,967
	Callbacks & additional O/T		1,574 hrs.	56,611	1,574 hrs.	55,024
	Overtime for fire inspection		153 hrs.	6,778	153 hrs.	6,774
	Total overtime, uniformed		13,314 hrs.	501,268	14,233 hrs.	533,098
5130	Non-Union Overtime		40 hrs.	1,381	40 hrs.	1,383
	Less Salary Savings			(2,485)		
	Gross Salary Budget			<u>2,490,799</u>		<u>2,540,284</u>

PUBLIC SAFETY: West Concord Fire Station**ACCT.# 14****Program Description**

This budget provides for the building expenses of the West Concord Fire Station (Station 2) located at 1201 Main Street. The Fire Chief has administrative responsibility for this account.

Station 2 was built and fully equipped in 1932 for a total cost of \$46,540. The Building Committee consisted of Edward Sheehan, Edwin Brooks, and James Mara. William F. Kussin designed Station 2. Chief Richard S. Ryan oversaw the 1990-1991 renovation and funding came from the Prison Grant. Currently, the building is staffed 24 hours a day with one Lieutenant and two Firefighters per shift. The station has three apparatus bays housing 2 pumps, 1 brush truck, 1 water rescue boat, and 1 station generator.

Program Implementation

The FY06 budget reflects a 156% rise from the FY05 appropriation, an increase due primarily to funding for much needed building renovations. Purchased Services and Supplies reflect a 2.0% increase over FY05 and include money for electricity (\$5,907); natural gas (\$9,938); water & sewer (\$1,587); and solid waste collection and disposal (\$126). Other notable budget items are building maintenance (\$7,500) and custodial supplies (\$3,000).

In the FY06-10 Capital Improvement Program, there is a request for \$63,000 (a \$55,000 increase over FY05) for building improvements and renovations necessary to maintain the building in good condition. An amount of \$8,000 is requested to continue funding routine maintenance of the heating and air conditioning, interior painting, and provide as needed repairs to mechanical and electrical systems. In addition, \$55,000 is requested to fund exterior repairs to the station, including replacement of the roofing; applying vinyl and aluminum trim the second floor dormers and turnout gear room; repairing the cupola and painting all exterior wood trim.

A traffic signal in front of the Station stops traffic on Main Street when apparatus responds to a call. This signal has malfunctioned many times and is still not operating properly. A request for \$35,000 to repair this signal has been included in the Public Works FY06 Capital Improvement Plan.

Station 2 has served the residents of West Concord well for many years, but was designed to accommodate fire apparatus that was considerably smaller. Fire apparatus today is constructed to stringent safety standards and carries more water, hose, and equipment than in prior years and barely fits into Station 2. In 1932 and then in 1990, nobody could predict the role technology would play at a fire department and no provisions were made to accommodate computers, local networks, and integrated dispatch and radio systems. Lastly, the mechanical and electrical systems of the station are showing their age. Funding for an architectural study of both fire stations is requested in the Capital Improvement Plan for the Fire Department and the results of the study are expected to be available for consideration in the next round of budget forecasting and planning.

Performance Information

The overall objective of this account is to provide funding to operate, maintain, and renovate Station 2 so that it meets current standards and needs.

Town of Concord, Massachusetts

PUBLIC SAFETY: West Concord Fire Station	ACCT.# 14
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	0	0	0	0	0
Purchased Services	22,020	20,972	24,497	25,058	25,058
Supplies	1,987	2,539	3,000	3,000	3,000
Other Charges	0	0	0	0	0
Capital Outlay	10,000	8,367	8,000	63,000	63,000
TOTAL	34,007	31,877	35,497	91,058	91,058

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	35,497	100.0%	91,058	100.0%	156.5%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
	NONE					

PUBLIC SAFETY: Police/Fire Station

ACCT.# 15

Program Description

This budget provides for the operation of the Police/Fire Headquarters building on Walden Street. The Police Chief has administrative responsibility for the account.

A major building renovation project started in the summer of 2004 is scheduled to be finished in spring of 2005. This renovation involves the installation of an elevator that will allow handicapped access to all floors of the public safety center. In addition, the renovation transforms the unfinished third floor of the building into a fully functional community meeting/training room complete with kitchen facilities and handicapped accessible bathroom facilities. Moving the smaller training room to the third floor allows for the expansion of the locker room and the addition of office space on the second floor. New HVAC systems are also in place for the areas affected by the project. The anticipated increase in utility costs associated with the newly renovated additional working space is reflected in the budget.

Program Implementation

The FY06 budget recommendation includes continuing custodial staffing (\$16,825) of 4 hours per day. The most significant portion of the budget is associated with utility costs: electricity (\$24,764, an increase of \$4,133 from FY05), natural gas (\$20,784, an increase of \$3,712 from FY05), water and sewer (\$4,165, increase of \$600 from FY05), and solid waste collection, recycling, and disposal (\$2,824, slight decrease). An amount of \$6,900 has been provided for building and maintenance supplies and \$40,000 is recommended for telephone services.

This budget also includes costs related to the dispatch center. A total of \$13,500 is recommended for hardware and software maintenance on the Public Safety computer system that was installed during the fall of 2004. The maintenance agreement provides for 24-hour support. The purchase was funded by a grant from the Executive Office of Public Safety.

The Capital Outlay recommendation in the FY06-10 Capital Improvement Program provides \$10,000 for building improvements, \$5,000 to each the Police and Fire departments to accomplish various interior renovations and repairs. There is also \$32,000 budgeted for communications equipment. This will allow us to replace many of our portable radio units that have far exceeded their life expectancy.

Performance Information

The overall objective is to operate, maintain, and renovate the station so that it meets current standards as well as the present and future needs of the Police and Fire Departments.

Town of Concord, Massachusetts

PUBLIC SAFETY: Police/Fire Station	ACCT.# 15
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	16,182	19,947	17,697	16,825	16,825
Purchased Services	105,519	95,838	98,738	119,462	117,862
Supplies	6,899	5,919	6,400	6,900	6,900
Other Charges	0	5,925	0	0	0
Equipment Expense	0	488	0	0	0
Capital Outlay	7,872	0	10,000	42,000	42,000
TOTAL	136,472	128,117	132,835	185,187	183,587

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	132,835	100.0%	183,587	100.0%	38.2%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Bldg. Maint. Cust.	LA-2	0.5	16,697	0.5	16,825
5115	Limited Status			500		
5130	Overtime			500		
				<u>17,697</u>		<u>16,825</u>

Program Description

Concord's Emergency Management Agency (CEMA) is directed by the Fire Chief in his capacity as the Emergency Management Director. The Director coordinates the implementation of the Town's Comprehensive Emergency Plan in the event of an emergency or natural disaster. CEMA has a staff of two sworn volunteer members in addition to Town officials and department heads. The Emergency Operations Center is in the Training Room at the Police & Fire Station on Walden Street.

Program Implementation

The recommended budget totals \$8,360 and is level funded at FY 05 levels. Purchased services are budgeted at \$7,860 in FY06 and include \$6,000 for maintenance cost of the Dialogic Telephone Notification System. This software maintenance expense includes normal software upgrades and support as well as a quarterly download/upgrade of the Town's commercial and residential phone listings. The system allows public safety personnel to make emergency notification calls to Concord residents using either pre-programmed phone lists or lists generated by a GIS-based mapping system that targets specific areas. The balance of \$500 is targeted to provide \$200 of supplies and \$300 for other charges and expenses.

Performance Information

The overall objective of CEMA is to operate and maintain the emergency management system at the highest level of preparedness; to continue training staff and volunteers utilizing MEMA regional headquarters training programs; and to continue developing the working relationship between CEMA and the Concord Neighborhood Network.

During 2004, the Director and Deputy Director were on notice for several winter storms, and the Deputy Director responded to all multiple alarm fires, assisted in relocation of displaced persons, and provided support to impacted businesses. In August 2004, CEMA participated in a multi-agency, table top exercise conducted by Hanscom Air Field. This exercise tested our ability to provide support to Hanscom personnel in suppressing an aircraft crash fire and providing medical treatment to injured persons. Staff also met with state, regional, and local agencies to review, coordinate, and update disaster plans and mutual aid agreements.

Town of Concord, Massachusetts

PUBLIC SAFETY: Emergency Management	ACCT.# 16
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	0	0	0	0	0
Purchased Services	5,852	8,734	7,935	7,935	7,860
Supplies	506	200	200	200	200
Other Charges	175	0	225	300	300
Capital Outlay	0	0	0	0	0
TOTAL	6,533	8,934	8,360	8,435	8,360

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	8,360	100.0%	8,360	100.0%	0.0%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
	NONE					

Program Description

The Town contracts with a private vendor to provide dog control services. The contract is awarded on the basis of a competitive bidding process and administered by the Chief of Police.

The Dog Officer responds to all complaints regarding domesticated dogs. The Dog Officer is required to provide a vehicle for the transporting of dogs as well as a pound for the temporary housing of dogs taken into custody. The Dog Officer and his assistant(s) are on call 24 hours a day and can be contacted through the Public Safety Communications Center by pager.

Program Implementation

The existing contract service provides response only to dog control problems. Other animal control problems are handled over the phone by referrals or by the uniformed patrol officers. The amount budgeted also provides for limited patrols by the Dog Officer to locate stray dogs.

Performance Information

The overall objective is to provide animal (dog) control services in an efficient and effective manner. Calls/complaints received in 2004 have increased over 2003, yet continue to show a decrease over the previous years. This is a result of the diligence of the Dog Officer's staff in dealing with repeat offenders and the continued campaign by the Town Clerk's office to reduce the number of unlicensed dogs in Concord.

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Calls Received	399	346	304	336
Dogs Picked Up	40	41	19	33
Dog Bites Reported	20	17	6	11

Town of Concord, Massachusetts

PUBLIC SAFETY: Animal Control	ACCT.# 17
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	0	0	0	0	0
Purchased Services	15,808	15,802	15,988	16,306	16,306
Supplies	0	0	0	0	0
Other Charges	0	0	0	0	0
Capital Outlay	0	0	0	0	0
TOTAL	<u>15,808</u>	<u>15,802</u>	<u>15,988</u>	<u>16,306</u>	<u>16,306</u>

FUNDING PLAN

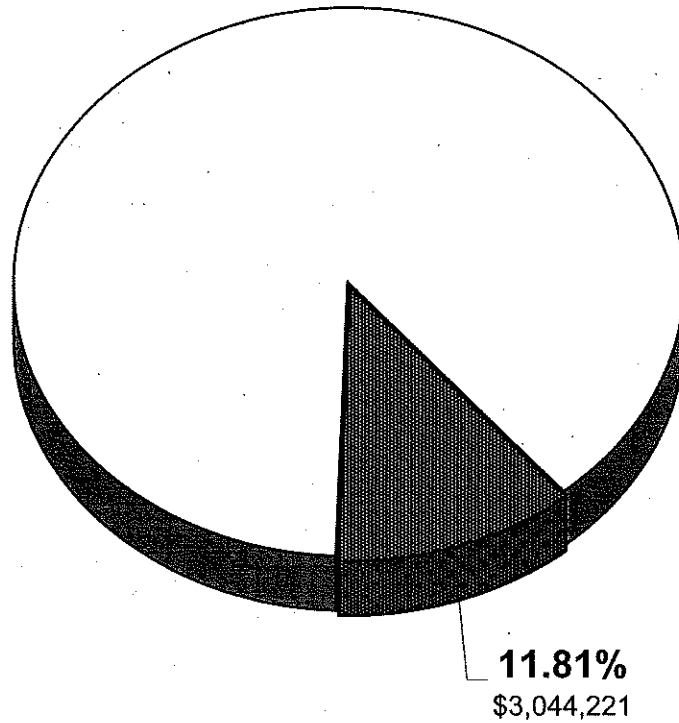
	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	15,988	100.0%	16,306	100.0%	2.0%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

SUMMARY: Public Works	ACCT. # 18 - 29
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Public Works Accounts as a Percent of Town Appropriation



Proposed Change in Public Works Appropriations

<u>ACCOUNT NAME & NUMBER</u>	<u>PERCENT CHANGE</u>
18 Administration	-1.5%
19 Engineering	53.9%
20 Highway Maintenance	2.5%
21 Snow Removal	0.0%
22 Parks & Trees	3.2%
23 Cemetery	2.0%
24 Street Lighting	-10.3%
25 Equipment	8.3%
26 Drainage	75.0%
27 Sidewalk Management	62.5%
28 133/135 Keyes Road	0.3%
29 Bridge Repair	--

Town of Concord, Massachusetts

SUMMARY: Public Works

ACCT. # 18 - 28A

ACCOUNT SUMMARY

ACCOUNT NAME & NUMBER	BUDGET		APPROPRIATION	
	FY05	FY06	FY05	FY06
18 Administration	266,444	262,428	139,883	137,774
19 Engineering	453,604	590,723	236,604	364,183
20 Highway Maintenance	965,561	989,913	947,471	971,586
21 Snow & Ice Removal	405,000	405,000	405,000	405,000
22 Parks & Trees	474,980	488,914	441,980	455,914
23 Cemetery	182,899	204,136	53,099	54,136
24 Street Lighting	72,300	64,875	72,205	64,780
25 DPW Equipment	230,000	249,000	230,000	249,000
26 Drainage Program	80,000	140,000	80,000	140,000
27 Sidewalk Management	80,000	130,000	80,000	130,000
28 133/135 Keyes Road	135,253	128,166	71,661	71,848
28A Bridge Repair	0	0	0	0
TOTAL	3,346,041	3,653,155	2,757,903	3,044,221

FUNDING PLAN

	FY05	FY06	% Change
General Fund	2,757,903	3,044,221	10.4%
Light Fund	5,459	5,556	1.8%
Water Fund	182,766	174,102	-4.7%
Sewer Fund	55,197	53,063	-3.9%
Solid Waste Disposal Fund	41,821	42,118	0.7%
Recreation Fund	15,000	15,000	0.0%
Cemetery Fund	129,800	150,000	15.6%
Capital Projects - Non-Enterprise	143,000	154,000	7.7%
Town Trust Funds	95	95	0.0%
School Department	15,000	15,000	0.0%
TOTAL	3,346,041	3,653,155	9.2%

Program Description

The activities of the Administration Division of Concord Public Works include those of the Director and his/her immediate staff in support of CPW tax-impacting programs. Functions include the overall supervision and management of Engineering, Highway, Winter Maintenance, Parks and Trees, Cemetery, Keyes Road, and associated equipment capital infrastructure. Administrative support for the Water, Sewer, and Recycling and Solid Waste Disposal Programs are included in a separate Town Manager Enterprise Budget Report. Responsibilities include the integration of all operating, maintenance and capital resources--money, labor, materials, equipment and facilities in order to deliver public works services in an efficient, effective, and responsive manner and to cost-effectively protect and maintain the public infrastructure. To fulfill this objective, the Administration staff is involved in planning, programming, budgeting, organizing and staffing, systems development, public information services, and maintenance of central files.

Program Implementation

The Personal Services budget includes funding for the Director and his immediate staff in support of the tax-impacting public works programs as well as office supplies and expenses. Of the total Administration budget, 52% is funded by the Town's General Fund with the balance from the Water, Sewer, and Solid Waste Disposal funds. The CPW's Administration offices are located on the first floor of Concord Public Works building at 133 Keyes Road.

The program involves the management of approximately 2.4 million dollars in tax-impact program appropriations, and the executive-level direction, supervision and support of CPW and its 52-full time employees. Services provided by these people and programs affect every home, business, institution, and individual in the Town, as well as visitors and people who pass through the Town on a daily basis. The overall functions have a direct impact on the character of Concord, its property values, and the quality of life therein.

The Administration budget is level funded from last year's budget.

Performance Information

The overall objective of the Administration Division is to manage and direct CPW tax-impacting programs and divisions in order to provide public works and public services in an efficient, effective and responsive manner.

Town of Concord, Massachusetts

PUBLIC WORKS: Administration	ACCT.# 18
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EXPENDITURE DETAIL

	FY03 <u>Expend.</u>	FY04 <u>Expend.</u>	FY05 <u>Budget</u>	FY06	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	217,721	219,200	225,604	225,818	225,818
Purchased Services	28,184	20,768	31,760	27,230	27,230
Supplies	3,545	3,484	4,900	5,200	5,200
Other Charges	2,858	1,911	2,680	2,680	2,680
Equipment Expense	249	1,007	1,500	1,500	1,500
Capital Outlay	5,000	13,742	0	0	0
TOTAL	<u>257,557</u>	<u>260,112</u>	<u>266,444</u>	<u>262,428</u>	<u>262,428</u>

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars.</u>
General Fund	139,883	52.5%	137,774	52.5%	-1.5%
Water Fund	66,611	25.0%	65,607	25.0%	-1.5%
Sewer Fund	26,644	10.0%	26,243	10.0%	-1.5%
Solid Waste Disp. Fund	33,306	12.5%	32,804	12.5%	-1.5%
	<u>266,444</u>	<u>100.0%</u>	<u>262,428</u>	<u>100.0%</u>	<u>-1.5%</u>

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	FY05 Budget		FY06 Recommendation	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
5111	P.W. Director	MP-13	1	94,595	1	94,595
	Mgmt. Analyst	MP-5	1	62,675	1	62,675
	Admin. Asst.	ACL-5	<u>1</u>	<u>44,056</u>	<u>1</u>	<u>44,162</u>
			3	<u>201,326</u>	3	<u>201,432</u>
5112	Administrative Aide	ACL-4	<u>0.625</u>	<u>22,379</u>	<u>0.625</u>	<u>22,482</u>
			3.625	<u>223,705</u>	3.625	<u>223,914</u>
5130	Overtime		60 hrs.	1,899	60 hrs.	1,904
				<u>225,604</u>		<u>225,818</u>

Program Description

The Engineering Division of Concord Public Works is responsible for planning, engineering, and construction administration of much of the Town's infrastructure including its roads, utilities, sidewalks, and drainage systems. The Town's Geographic Information System (GIS) is based in the Engineering Division.

Program Implementation

The Engineering Division is led by the Town Engineer and three other Engineers, an Engineering Aide, Administrative Assistant and the Town's GIS Program Coordinator. The Program budget for FY06 also includes capital outlay funding for traffic signal improvements. Sixty-one percent of the Division's budget is funded by the General Fund and twenty-six percent is provided by the Capital Projects Fund.

Performance Information

The overall objective is to provide comprehensive engineering and technical support including planning, design, procurement, contract administration and inspection services to Town programs and the general public.

Major tasks accomplished in FY04 include:

- Implementation of the 2004 Roads and Sidewalk Program.
- Relocation and construction of Assabet Avenue.
- Replacement of the Heywood Street culvert over the Mill Brook.
- Development of 20-Year Stormwater/Drainage Management Plan.
- Facilitation of partnership on planned Walden Pond drainage improvements
- Engineering support for Phase I of the Comprehensive Wastewater Management Plan.
- Digital archiving of Concord's current and historic collection of plan-file paper documents.
- System-wide upgrade of the GIS software

Major projects anticipated in FY05 include:

- Implementation of 2005 Roads and Sidewalk Program.
- Implementation of first year of Stormwater/Drainage Management Plan.
- Assessment Report for the Mill Dam Culvert rehabilitation procurement of design support
- Securing consulting services for rehabilitation of Warner's Pond Dam
- Coordination and advocacy with Mass Highway regarding Bridge improvements to Heath's Bridge(Sudbury Road), Flint's Bridge (Monument Street) and Pine Street Bridge
- Landfill closure certification and monitoring
- Completion of GIS Program and GIS Infrastructure and Update Plan Phase 1, and comment of Phase 2, Needs Assessment and Application Development.

Town of Concord, Massachusetts

PUBLIC WORKS: Engineering	ACCT.# 19
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	330,325	324,833	381,699	389,748	389,748
Purchased Services	34,717	42,758	37,925	38,685	38,685
Supplies	6,332	5,577	7,870	8,670	8,670
Other Charges	2,327	2,917	5,110	5,120	5,120
Equipment Expense	1,412	0	1,000	1,000	1,000
Capital Outlay	21,964	30,000	20,000	147,500	147,500
TOTAL	<u>397,077</u>	<u>406,085</u>	<u>453,604</u>	<u>590,723</u>	<u>590,723</u>

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	236,604	52.2%	364,183	61.7%	53.9%
Light Fund	2,459	0.5%	2,556	0.4%	3.9%
Water Fund	54,433	12.0%	53,187	9.0%	-2.3%
Sewer Fund	13,608	3.0%	13,297	2.3%	-2.3%
Solid Waste Disp. Fund	3,500	0.8%	3,500	0.6%	0.0%
Capital Projects	143,000	31.5%	154,000	26.1%	7.7%
	<u>453,604</u>	<u>100.0%</u>	<u>590,723</u>	<u>100.0%</u>	<u>30.2%</u>

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Town Engineer	MP-11	1	76,537	1	78,750
	P.W. Engineer	MP-8	1	61,238	2	121,895
	Asst.P.W.Engr.	MP-5	2	109,651	1	54,494
	GIS Prog. Coord.	MP-5	1	51,123	1	51,123
	Engineering Aide	MP-1	1	47,790	1	47,859
	Admin. Asst.	ACL-5	<u>1</u>	<u>35,360</u>	<u>1</u>	<u>35,627</u>
			7	<u>381,699</u>	7	<u>389,748</u>

Program Description

The activities of the Highway Maintenance Program include the maintenance of all public ways, including Concord's streets, curbing, shoulders, curbing, sidewalks, guardrails and signs; and the Town's drainage system including culverts, outfalls, manholes, catch basins and street drains. In addition to the maintenance and repair of the public way infrastructure, functions funded by this program include street and sidewalk sweeping, roadside mowing, storm drain and line cleaning, brush clearance, litter control, and seasonal support to other Town departments (celebrations, road races, parades, elections, facility maintenance). This Program also funds material and equipment repair costs associated with the maintenance of this infrastructure. Also included are associated small equipment and capital improvements. Note: snow removal functions are budgeted separately in Account #21—Snow and Ice Removal. Capital improvements to the Town's public way infrastructure is primarily funded in separate budget accounts including Account # 26—Drainage Improvements, Account #27—Sidewalk Management, and #43—Road Improvements.

Program Implementation

Under the direction of the Highway & Grounds Superintendent, highway crews and contractors maintain approximately 107 miles of Town roads, and 51 miles of Town sidewalks; the Town's stormwater system consisting of over 2,500 catch basins, 124 culverts, 184 outfalls, 751 drainage manholes and over 50 miles of drain lines.

The Highway budget funds various preventive and corrective maintenance activities for the Town's roadway infrastructure. Crack sealing continues to be a key element for controlling the deterioration of street surfaces. For FY06 \$51,272 has been requested to crack seal 20 miles of roadway, approximately one-fifth of the Town's inventory. Because of the improved condition of Town roads this is nearly \$20,000 less than requested last year. Full-depth patch contractual services have also been transferred in-house. This budget request also includes \$13,600 for infrared patching and \$26,250 for bituminous concrete material used in road and sidewalk repairs.

This program budget includes funding to maintain Concord's stormwater system to protect the public way infrastructure and the environment. Associated tasks include street sweeping, catch basin and drain line cleaning and minor culvert and outfall repair. \$16,575 is included for contracted cleaning of catch basins and disposal of collected material consistent with the Town's goal of a two-year cleaning cycle. Highway crews will continue to clean basins that require more frequent cleaning.

The budget includes \$3,000 for miscellaneous property related services, including fuel system maintenance; \$7,500 for food and supplies for a crew of laborers from the Massachusetts Correctional Institute (Concord) who perform important roadside, equipment and site maintenance duties; and \$6,000 for replacement sweeper brooms for the Town's two street sweepers. The FY06 Highway Supplies budget plan has increased to \$18,000 for drainage repair materials and to \$17,000 to better reflect actual costs for the repair and replacement of street and traffic signs.

Consistent with FY 06-10 Capital Improvement Program requests, a FY06 capital outlay expense of \$20,000 was proposed for guardrail replacements, \$16,000 for traffic control devices and \$5,000 for small equipment replacement. Due to budget constraints, the recommended amounts are \$10,000 for guardrail replacement and \$10,000 for traffic control devices. As a result, the capital outlay total is \$25,000 instead of \$41,000.

Performance Information

The objective of the Program is to maintain and improve the Town's public way facilities for vehicular, pedestrian and bicycle use and the Town's stormwater drainage system to protect the Town's public way and abutting environmental resources in an efficient, effective and responsive manner.

Town of Concord, Massachusetts

PUBLIC WORKS: Highway Maintenance	ACCT.# 20
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	560,664	648,224	660,525	677,402	677,402
Purchased Services	121,654	88,154	139,466	119,048	119,048
Supplies	127,058	159,073	137,270	148,013	148,013
Other Charges	4,942	5,660	3,300	4,450	4,450
Equipment Expense	40	1,980	0	0	0
Capital Outlay	69,050	21,901	25,000	74,000	41,000
TOTAL	883,408	924,992	965,561	1,022,913	989,913

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	947,471	98.0%	971,586	98.1%	2.5%
Water Fund	13,672	1.4%	13,862	1.4%	1.4%
Sewer Fund	3,418	0.4%	3,465	0.4%	1.4%
Solid Waste Disposal Fund	1,000	0.1%	1,000	0.1%	0.0%
	965,561	99.9%	989,913	100.0%	2.5%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Highway & Grounds					
	Superintendent	MP-9	1	72,558	1	72,565
	Admin. Asst.	ACL-5	1	37,591	1	37,928
	Fleet Supervisor	LA-7	1	56,852	1	57,482
	P. W. Supervisor	LA-7	1	55,734	1	56,795
	Crew Leader	LA-5	2	97,918	2	98,184
	Mechanic	LA-4	1	44,603	1	44,603
	Equipment Operator	LA-3	5	206,680	5	207,866
	Laborer/Truck Driver	LA-1	2	64,354	2	65,511
			14	636,290	14	640,934
Less:	Charges to Snow Removal		2,300 hrs.	-47,357	2,300 hrs.	-48,691
				588,933		592,243
5120	Seasonal Help	Misc.	960 hrs.	8,640	960 hrs.	9,600
			@ \$9.00		@ \$10.00	
5130	Overtime - Highway Staff		1,570 hrs.	49,452	1800	56,359
5131	Overtime - Police Detail		500 hrs.	16,000	600 hrs.	19,200
				663,025		677,402
	Less Salary Savings			(2,500)		0
				660,525		677,402

Program Description

The Snow and Ice Removal Program funds the cost of snow and ice control and removal on public and certain private roads, public sidewalks and parking areas.

Program Implementation

The FY06 budget will provide for a light to moderate winter, with approximately 15 salt/sanding events, 5 plowing events and 2 snow removals from business districts following a six to eight inch snowfall. Expenditures are based on a Town crew of 29 -- 21 from the Highway/Grounds Division and 8 from the Water/Sewer Division -- and 20 contractor-provided drivers and vehicles. Besides plowing, salting and sanding, functions also include hauling snow, targeted shoveling, clearing catch basins, and the maintenance of winter maintenance equipment and support vehicles.

Plowing: The Town is divided into 16 plowing routes. Each route utilizes 2 to 3 vehicles, depending on its length and vehicular loads. Each route uses a combination of Town vehicles and private contractors that work together to plow the route. In addition, there are 4 sidewalk-plowing routes, each covered by one Town-owned sidewalk plow. Two of these sidewalk machines can also be equipped with snow blowers.

Salt/Sanding: Concord has a restricted road salt policy limiting the use of straight salt to arterial and collector roads and the use of calibrated spreading equipment and liquid calcium chloride for minimizing salt usage. There are 9 sander routes, 7 of which are covered by Town equipment and 2 by private contractors. In addition, two sidewalk vehicles are equipped for the sanding of sidewalks. The recommended budget includes 3,000 tons of salt at \$42.00/ton (\$126,000), 3,000 tons of sand at \$7.00/ton (\$21,000) and 5,000 gallons of calcium chloride at \$0.90/gal (\$4,500).

Removal: Snow is removed from Concord's three business areas and hauled to the Town's Composting Site at a cost of about \$12-15,000 per occurrence. For efficiency, safety and to minimize traffic and commerce impacts this activity is normally carried out between the hours of 8:00 PM and 7:00 AM.

Specialized equipment and materials such as plow frames, plow blades and tire chains are included in the winter maintenance budget. The requested budget seeks to use a 10-year average of the actual annual expenditure level with no adjustment for inflation. This figure is subject to the statutory provision that each succeeding appropriation be at least equal to the prior year's appropriation (additional information in Account #103, Snow and Ice Deficit). On this basis, an appropriation level of \$468,178 is requested for FY06. However, due to budget constraints, the recommended amount is \$405,000, which reflects a decrease of \$32,994 in purchase services and \$30,179 in supplies.

A comparison of winter maintenance activity hours is shown below:

<u>Activity</u>	<u>Actual</u> <u>2000-01</u>	<u>Actual</u> <u>2001-02</u>	<u>Actual</u> <u>2002-03</u>	<u>Actual</u> <u>2003-04</u>	<u>Budget</u> <u>2004-05</u>	<u>Projected</u> <u>2005-06</u>
Winter Maintenance Regular & Overtime Hours	10,727 hrs	4,050 hrs	10,532 hrs	6,534 hrs	6,767 hrs	6,950 hrs

Performance Information

The overall objective of the Program is to maintain Concord's streets, sidewalks and parking areas to allow for safe vehicular and pedestrian use for the convenience and safety of the public and all emergency services.

Town of Concord, Massachusetts

PUBLIC WORKS: Snow & Ice Removal	ACCT.# 21
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EXPENDITURE DETAIL

	FY03 <u>Expend.</u>	FY04 <u>Expend.</u>	FY05 <u>Budget</u>	FY06	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	267,003	166,684	165,869	171,805	171,805
Purchased Services	159,857	125,936	74,486	105,994	73,000
Supplies	227,708	170,322	164,445	190,179	160,000
Other Charges	0	0	200	200	195
TOTAL	<u>654,568</u>	<u>462,942</u>	<u>405,000</u>	<u>468,178</u>	<u>405,000</u>

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	405,000	100.0%	405,000	100.0%	0.0%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
5111	Highway Staff	MP/LA	2,300 hrs.	47,357	2,300 hrs.	48,691
	Park & Tree Staff	LA	850 hrs.	17,587	850 hrs.	17,986
	Cemetery Staff	LA	300 hrs.	6,351	450 hrs.	8,622
	Water/Sewer	LA	850 hrs.	17,000	850 hrs.	17,000
			<u>4,300 hrs.</u>	<u>88,295</u>	<u>4,450 hrs.</u>	<u>92,299</u>
5130	Highway	LA	1,300 hrs.	40,157	1,300 hrs.	41,288
	Park & Tree	LA	500 hrs.	15,515	500 hrs.	15,870
	Cemetery	LA	167 hrs.	5,302	200 hrs.	5,748
	Water/Sewer	LA	500 hrs.	15,000	500 hrs.	15,000
			<u>2,467 hrs.</u>	<u>75,974</u>	<u>2,500 hrs.</u>	<u>77,906</u>
5131	Overtime - Police	Union	40 hrs.	1,600	40 hrs.	1,600
	Total			<u>165,869</u>		<u>171,805</u>

Program Description

The Parks and Trees Program provides for the preservation and maintenance of over 39 acres of active recreation areas including 2 playgrounds (Emerson and Rideout), 4 school fields (Alcott and Sanborn upper and lower fields, Willard and Thoreau) 4 other playing fields (Ripley School, South Meadow, Cousins, and Cushing Soccer Field) as well as 10 tennis courts, 4 basketball courts, and 3 play equipment locations throughout Concord. Other functions include maintenance of passive recreation areas (Chamberlin Park, Heywood Meadow, Junction Park) and 12 traffic islands; landscaping for municipal buildings (Town House, 141, 133 and 135 Keyes Road); and the care of Concord's public shade trees and park trees.

Program Implementation

Parks: Recreation area management includes: mowing; aerating; over-seeding; fertilizing; irrigating and maintaining irrigation systems; controlling of weeds and insects (as necessary); cleaning up litter; removing leaves; leveling, grading and marking fields; repairing fences and effects of vandalism; caring for shrubs and trees; and supporting civic activities including Patriot's Day, Picnic in the Park, and the West Concord Family Festival. Staff coordinates field maintenance work with the Town's Recreation Director.

Trees: Public shade trees are maintained throughout the year. This activity includes planting, trimming, repairing storm damage and the effects of vandalism, removing trees and stumps, as well as caring for and watering newly planted trees, shrubs and flowers. In addition, debris is cleared after storms. Monies for the purchase of public shade trees and park trees are included in the Program's capital outlay funding.

One Grounds Specialist is funded by allocations from the Recreation Fund and the School Budget in order to maintain School fields used both for school purposes and general recreation. The FY06 budget also includes two seasonal employees to support maintenance of the ball fields and increased care to public spaces in the business areas of West Concord and Concord Center.

This budget includes \$3,000 for tree removal services to supplement Town forces and \$2,500 for the rental of a tub grinder to break down the stumps and tree trunks. The FY06 portion of the Capital Improvement Program includes \$10,000 for the athletic field turf improvement program, \$16,000 for the replacement of public shade trees and \$5,000 for divisional small equipment.

Performance Information

The overall objective of the Program is to preserve and maintain Concord's active and passive recreation areas including its parks and athletic fields, municipal grounds, and public shade and park trees.

Major components of the Parks & Trees program activities in calendar year 2004 included:

- Raking, dragging and marking of 12 ballfields weekly for 26 weeks;
- Fertilizing, seeding, aerating and liming (as needed) 35 acres of athletic fields and 10 acres of parks and Town building lawns;
- Upgrading West Concord green spaces including planting new trees;
- Inspecting and maintaining playground equipment, 10 tennis courts, and 4 basketball courts;
- Making landscaping improvements at the Compost Facility, the Knoll Cemetery and Concord Homes Development (off Virginia Road);
- Planting 35 public shade trees* and 81 park trees (including 44 in Town cemeteries and 32 at the Composting Site);
- Removing 89 public shade trees and 34 park trees.

* Three-year public shade tree totals: 196 planted, 215 removals.

Town of Concord, Massachusetts

PUBLIC WORKS: Parks & Trees	ACCT.# 22
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	308,674	324,106	361,549	362,709	362,709
Purchased Services	23,598	36,367	17,829	20,523	20,523
Supplies	58,975	60,098	74,352	70,832	70,832
Other Charges	1,932	3,144	1,250	1,850	1,850
Equipment Expense	1,117	4,022	0	0	0
Capital Outlay	85,075	40,008	20,000	33,000	33,000
TOTAL	479,371	467,745	474,980	488,914	488,914

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	441,980	93.1%	455,914	93.3%	3.2%
Light Fund	3,000	0.6%	3,000	0.6%	0.0%
Recreation Fund	15,000	3.2%	15,000	3.1%	0.0%
School Department	15,000	3.2%	15,000	3.1%	0.0%
	<u>474,980</u>	<u>100.1%</u>	<u>488,914</u>	<u>100.1%</u>	<u>2.9%</u>

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Public Works Supv.	LA-7	1	58,142	1	58,166
	Sr. Grounds Spec.	LA-4	1	44,803	1	44,803
	Grounds Specialist	LA-3	<u>5</u>	<u>205,159</u>	<u>5</u>	<u>205,662</u>
			7	308,104	7	308,631
Less:	Charges to Snow Removal		850 hrs.	<u>-17,587</u>	850 hrs.	<u>-17,986</u>
				290,517		290,645
5120	Summer Crew	Misc.	1,440 hrs.	12,960	1,440 hrs.	12,960
			@ \$9.00		@ \$9.00	
	Seasonal Help - Spring-Fall		2,500 hrs.	37,500	2,500 hrs.	37,500
			@ \$15.00		@ \$15.00	
5130	Overtime		600 hrs.	18,972	600 hrs.	19,044
5131	Overtime - Police		40 hrs.	1,600	80 hrs.	2,560
				<u>361,549</u>		<u>362,709</u>

Program Description

The Cemetery Program provides for the maintenance of Sleepy Hollow Cemetery and the additional 10-acres of the Knoll at Sleepy Hollow, as well as Old Hill Burying Ground and South Burial Ground, the two ancient burial grounds at the Mill Dam. Cemetery maintenance and support services provided by the Cemetery section of the Highway/Grounds Division include mowing, turf and tree care, interments, gravemarker preservation, Memorial and Veterans Day events, and public information assistance. Due to their history and character, Concord's cemeteries attract many tourists as well as residents.

Program Implementation

The Cemetery Committee provides overall policy guidance for the Cemetery Program. The operation and maintenance functions are performed under the supervision of the CPW Highway/Grounds Superintendent. Funding is provided by the Cemetery Fund (approximately 65% and the Town's General Fund (approximately 35%). The Cemetery Fund has three sources of income: (1) interment fees, (2) interest earned by the Perpetual Care Fund administered by the Trustees of Town Donations, and (3) revenue from the sale of lots. The FY06 budget includes the cost of maintaining cemetery grounds and providing services during interments.

Approximately 65% of the FY06 operating budget is for personnel. The FY06 capital budget includes: (1) \$10,000 for continuation of the gravemarker restoration program based on the comprehensive 1999 monument preservation plan. In FY06 this work will begin in the Old Hill Burying Ground; (2) \$30,000 for cemetery master plan improvements that include erosion control and slope stabilization in the Old Hill Burying Ground, improved signage, road repairs, handicap accessibility, development of a scattering garden for remains and further development of the Knoll; and (3) \$10,000 for an engineering assessment of needed repairs to the Cemetery administration building.

Lot sale revenues will continue to be dedicated to capital improvements of cemetery infrastructure. Targeted reorganization of space at Sleepy Hollow created many new gravesites, reflected by a significant one-time increase in FY05 lot sales.

	Actual <u>FY03</u>	Actual <u>FY04</u>	Plan <u>FY05</u>	Projected <u>FY06</u>
Cemetery Fund Revenue:				
Interment Fees	\$ 32,895	\$ 45,369	\$ 48,100	\$ 54,100
Interest on Perpetual Care	48,440	33,662	38,500	37,800
Lot Sales	<u>35,780</u>	<u>26,278</u>	<u>150,000</u>	<u>30,400</u>
	\$117,115	\$105,309	\$236,600	\$122,300
Cemetery Fund Balance as of June 30:		\$149,596	\$258,000 (projected)	

Performance Information

The overall objective of Program is to operate, maintain and preserve Concord's four cemeteries.

Town of Concord, Massachusetts

PUBLIC WORKS: Cemetery	ACCT.# 23
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	106,370	120,111	120,571	132,957	132,957
Purchased Services	7,056	10,057	11,496	10,521	10,521
Supplies	13,241	13,434	10,567	10,333	10,333
Other Charges	273	271	265	325	325
Equipment Expense	0	0	0	0	0
Capital Outlay	8,493	26,033	40,000	50,000	50,000
TOTAL	<u>135,433</u>	<u>169,906</u>	<u>182,899</u>	<u>204,136</u>	<u>204,136</u>

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	53,099	29.0%	54,136	26.5%	2.0%
Cemetery Fund	129,800	71.0%	150,000	73.5%	15.6%
	<u>182,899</u>	<u>100.0%</u>	<u>204,136</u>	<u>100.0%</u>	<u>11.6%</u>

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Crew Leader	LA-6	1	52,837	1	52,955
	Equipment Oper.	LA-3	1	36,019	1	36,060
	Laborer/Truck Driver	LA-1	<u>0</u>	<u>0</u>	<u>1</u>	<u>31,000</u>
			2	88,856	3	120,015
Less:	Charges to Snow Removal		300 hrs.	<u>-6,351</u>	400 hrs.	<u>-8,622</u>
				82,505		111,393
5120	Summer Crew	Misc.	480 hrs. @ \$9.00	4,320	480 hrs. @ \$9.00	4,320
	Seasonal Help - for 6-7 mos.		867 hrs. @ \$15.00	13,000		
5130	Overtime		650 hrs.	<u>20,746</u>	650 hrs.	<u>17,244</u>
				120,571		132,957

Program Description

The Street Lighting Program provides for the operation and maintenance of approximately 1,439 streetlights in service utilizing approximately 758,800 kWh per year including decorative lighting on poles and trees during the holiday season between Thanksgiving and New Year's Day, flag lighting for nighttime display, and lighting for passenger loading at the Depot. The Town's street lighting is provided and maintained by the Concord Municipal Light Plant. The Town's General Fund pays the annual cost of street lighting other than lighting the flagpole in Monument Square that is paid by a separate Trust Fund.

Program Implementation

The Town's policy is to provide the minimum amount of street lighting necessary to accomplish program objectives in an equitable manner throughout the Town consistent with public safety, energy conservation, cost effectiveness, and aesthetic appropriateness. The number of streetlights reflects the removal of 25 additional bulbs in FY06 to meet budget constraints while still maintaining safe and appropriate illumination levels.

Street lighting costs to the Town by the Concord Municipal Light Plant are calculated in accordance with the provisions of Massachusetts General Laws, Chapter 164, §58. All expenses of the Light Plant for a calendar year are divided by the total kilowatt-hours sold for the same calendar year to determine the price per kilowatt-hour for the next calendar year. The Light Plant estimates that the street light rate will be 8.222 cents per kWh for the period July-December 2005 and 8.524 cents per kWh for the period January-June 2006. With an additional 2% surcharge for undergrounding, the street light rate will be 8.386 cents per kWh for the period July-December 2005 and 8.694 cents per kWh for the period January-June 2006. These rates continue to reflect the lower cost of purchased power from Light Plant's supplier, Constellation Power Resources. Streetlight charges for FY06 are estimated as follows:

July-December 2005	356,600 kWh	(47%)	@ \$0.08386*	=	\$29,904
January-June 2006	<u>402,200 kWh</u>	(53%)	@ \$0.08694*	=	<u>\$34,967</u>
Total	758,800 kWh				\$64,871

*includes undergrounding surcharge.

Performance Information

The overall objective of the Street Lighting Program is to illuminate the public streets for safe travel by vehicular traffic, illuminate potentially hazardous spot locations along public roadways, and to illuminate commercial area sidewalks within the public way. (Street lighting policy adopted in May 1995 and revised in December 2001 by the Board of Selectmen.)

History of Energy Usage	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	Budgeted <u>FY05</u>	Projected <u>FY06</u>
KWh (000)	941.7	929.6	909.3	903.1	793.0	823.0	758.8
Cents/kWh	8.7	11.0	9.7	9.6	8.8	8.8	8.6

Town of Concord, Massachusetts

PUBLIC WORKS: Street Lighting	ACCT.# 24
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	0	0	0	0	0
Purchased Services	86,670	70,235	72,300	64,875	64,875
Supplies	0	0	0	0	0
Other Charges	0	0	0	0	0
Capital Outlay	0	0	0	0	0
TOTAL	86,670	70,235	72,300	64,875	64,875

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	72,205	99.9%	64,780	99.9%	-10.3%
Town Trust Fund	95	0.1%	95	0.1%	0.0%
	<u>72,300</u>	100.0%	<u>64,875</u>	100.0%	-10.3%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	FY05 Budget		FY06 Recommendation	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

PUBLIC WORKS: Equipment**ACCT.# 25****Program Description**

The Equipment Program funds the acquisition of Public Works equipment through appropriations from the General Fund. (Equipment supporting the Water and Sewer Division is purchased with money from the Water and Sewer Enterprise Funds.)

Program Implementation

In accordance with the FY06-10 Capital Improvement Program, the FY06 budget request for equipment acquisition is \$249,000. This figure is consistent with a recommended annual reinvestment calculated on the value and expected life of the current vehicle inventory. The Town's policy is to finance equipment acquisition as a current expense. Equipment with an acquisition cost in excess of \$100,000 and with a useful life of at least five years is considered for debt financing.

This equipment replacement budget supports a CPW equipment inventory excluding Water and Sewer of 68 vehicles/equipment including: 4 sedans, 1 light van, 26 trucks ranging in size from ½ ton pickup trucks to 10-wheel dump trucks, 2 street sweepers, 23 pieces of specialized equipment for roadway/grounds maintenance and snow removal, 5 sidewalk tractors (3 multi-use), 2 turf tractors, and 5 trailers.

The FY06 Equipment Replacement Plan:

- A 1997 1/2-ton pick-up truck (H-10) used for by the Highway Public Works Supervisor for the inspection of road conditions and project oversight, including all winter snow related activities. This vehicle has over 120,000 miles and considerably more idling time on the engine. The truck is starting to exhibit problems with the transmission and electrical systems.
- A 1996 3/4-ton pick-up truck (H-19) used year-round for the traffic sign program and as such is outfitted for the repair and replacement of all traffic control devices and street signage. It has over 130,000 miles on it. The body of the truck is worn, and engine repairs have increased.
- A 1993 10-ton dump truck (H-35) used year round by the Highway Division for hauling material and winter plowing. This vehicle has over 90,000 miles and has significant rusting in the chassis in addition to recurring problems with the transmission.
- A 1996 Elgin street sweeper (H45) used for sweeping sand, gravel and other debris off the roadways. These vehicles work in an extremely harsh and gritty environment and have required constant replacement of chains, sprockets and bearings.

Performance Information

The overall objective of the Program is to provide appropriately-sized and equipped vehicles and equipment for the maintenance and protection of the Town's infrastructure and for the efficient and effective delivery of public works services.

Town of Concord, Massachusetts

PUBLIC WORKS: Equipment	ACCT.# 25
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EXPENDITURE DETAIL

		FY03	FY04	Revised FY05	FY06	
		<u>Expend.</u>	<u>Expend.</u>	<u>Budget</u>	<u>Dept. Request</u>	<u>Manager Recommends</u>
H16	1989 Mini-bus	16,900				
H36	1989 10-ton dump	76,738				
	prior year encumbrance	(3,514)				
	trade-in	(6,000)				
G56	1988 Aerial lift	126,535				
	trade-in	(6,100)				
--	Soil compactor	4,084				
--	Asphalt roller	1,200				
	Municipal/Parks tractor	3,157	103,488			
	Parks & Trees encumbrance		(15,000)			
	Highway encumbrance		(36,200)			
	Other accounts		(2,335)			
H2	1994 sport utility, HW Supt.		17,500			
	trade-in		(800)			
H15	1994 rack body pick-up		23,844			
	trade-in		(1,500)			
H20	1992 5-ton dump		62,655			
	trade-in		(3,500)			
G50	1992 1/2 ton pick-up		22,698			
	trade-in		(1,500)			
G59	1996 stump grinder		20,900			
	trade-in		(850)			
--	Leaf loader		10,600			
H21	1993 5-ton dump			69,094		
	trade-in			(3,500)		
H31	1991 10-ton dump w/multi-bed system			118,511		
	trade-in			(5,500)		
H13	1997 1-ton dump			38,958		
	trade-in			(5,800)		
--	Cold planer attachment for H74 tractor			18,237		
H10	1997 1/2-ton pick-up				28,000	28,000
H19	1996 3/4-ton traffic sign pick-up				33,000	33,000
H45	1996 Elgin sweeper				98,000	98,000
H35	1993 10-ton dump				90,000	90,000
TOTAL		213,000	200,000	230,000	249,000	249,000

FUNDING PLAN

	FY05	% of	FY06	% of	% Change
	<u>Budget \$</u>	<u>Budget</u>	<u>Recomm.\$</u>	<u>Budget</u>	<u>in Dollars</u>
General Fund	230,000	100.0%	249,000	100.0%	8.3%

Program Description

The Drainage Program funds the rehabilitation, replacement, additions, and major repairs of the Town's stormwater/drainage system consisting of 124 culverts, 183 outfalls, 751 drainage manholes, 2,522 drainage catch basins and over 50 miles of drain lines. The Town is also responsible for 6 dams.

Program Implementation

A Drainage System Inventory is now completed and integrated into the Town's Geographical Information System (GIS). This inventory, established the basis for the development of a new 20-year Stormwater/Drainage Management Plan. This Plan is intended to provide a cost-effective framework for the upgrade and repair of the Town's stormwater/drainage system.

An amount of \$100,000 in additional funding is being requested in FY06 to begin a multi-year effort primarily to replace the Town's larger culverts. This amount will, on average, repair one to two major culverts annually. There are approximately 17 such culverts throughout Concord. Due to funding shortages, the Town has not been able to maintain or improve these structures on a timely basis. As a result five culverts have failed in recent years—on Barnes Hill Road, Heywood Street, Westford Road, Lowell Road at Macone' Pond, and on Heath's Bridge Road. The purpose of the Stormwater/Drainage Management Plan is to prevent expensive emergencies from happening in the future through a planned, scheduled maintenance and replacement program. Due to budget constraints, the funding recommendation is for \$60,000.

Separate appropriations included under this program include Mill Dam Culvert and Warner's Pond Dam.

In addition, there is a request for \$100,000 in drainage improvements. Drainage improvements are coordinated with road repairs to minimize disruption and to reduce overall costs. Due to funding limitations, logistical barriers, and environmental restrictions, ditch maintenance – an important component in any comprehensive drainage program – is limited. Nevertheless routine maintenance activities can be carried out by Concord Public Works (CPW) immediately around culverts and outfalls via a general maintenance permit issued by the Natural Resources Commission. The recommendation is for \$80,000.

The National Pollution Discharge Elimination System (NPDES) Phase II General Permit was issued in August 2003, and Year 2 is now underway. This permit is renewable every five- (5) years and requires the implementation of several new regulations and guidelines pertaining to land development and various drainage discharges.

Performance Information

The overall objective of the Program is to improve, protect and maintain the Town's stormwater/drainage infrastructure consistent with sound engineering and best management practices.

Critical drainage efforts completed in 2004 include the replacement of the Heywood Street Culvert, replacement of the Lowell Road culvert (at Macone's Pond), and replacement of the culvert on Heath's Bridge Road. The CPW Highway Division performed drainage upgrades to roads in the Conantum section of the Town (Garfield Road, The Valley Road, Holdenwood Road and Heath's Bridge Road). These upgrades were undertaken in advance of the roadwork planned in this area for the 2005 and 2006 Roads Program. Drainage improvements were also performed on Elm Street and Williams Road.

Town of Concord, Massachusetts

PUBLIC WORKS: Drainage Program	ACCT.# 26
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	0	0	0	0	0
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Other Charges	0	0	0	0	0
Capital Outlay	80,000	106,000	80,000	200,000	140,000
TOTAL	<u>80,000</u>	<u>106,000</u>	<u>80,000</u>	<u>200,000</u>	<u>140,000</u>

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	80,000	100.0%	140,000	100.0%	75.0%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

PUBLIC WORKS: Sidewalk Management

ACCT.# 27

Program Description

The Town's sidewalk inventory consists of 55 miles of sidewalks:

Bituminous Concrete	48.2
Stone Dust	2.8
Portland Cement	3.0
Stone Treated	1.0
Brick	<u><0.1</u>
Total Miles	55.1

This program funds the rehabilitation of existing sidewalks and handicap ramps and the construction of new sidewalks. Because of funding limitations sidewalk additions have been deferred for the last several years.

Program Implementation

In 1999, CPW completed a comprehensive survey of the condition of the Town's sidewalks. Each year approximately 25% of these sidewalks are inspected and rated during the annual pavement condition survey. Public Works staff then evaluates general sidewalk conditions, and the Police Department staff assists in evaluating safety hazards. Preference is given to repairs involving school districts, disability compliance, and areas with high volumes of pedestrian traffic. Final selections are coordinated with the Roads Program construction schedule.

Sidewalk rehabilitation costs \$10-25 per linear foot, depending upon the extent of work necessary, sidewalk width and type of surface material, whereas the cost for new construction can exceed \$30 per linear foot. With an estimated 30-year life, the Town should be repairing 1.8 miles of sidewalk per year on average. When combined with sidewalk refurbishment and overlays performed by the Highway Division, the annual Sidewalk appropriation is normally sufficient to meet this target.

Out of a total request of \$190,000, an amount of \$130,000 for the Sidewalk Management Program is being recommended: \$50,000 for sidewalk extensions and \$80,000 for sidewalk rehabilitation,

Performance Information

The overall objective of the Program is to provide safe and accessible pedestrian accommodations within the Town of Concord.

In 2004, 4,800 feet of sidewalk on Old Marlboro Road (ORNAC to Harrington Avenue) was overlaid, 100 feet of concrete sidewalk on Main Street in the vicinity of Westgate Park replaced, and 800 feet of asphalt sidewalk on Main Street (Commonwealth Avenue to Church Street) replaced with new cement concrete sidewalks. In addition, seven (7) concrete handicap ramps were installed for existing crosswalks on Main Street and Commonwealth Avenue, and five (5) existing handicap ramps were rehabilitated to accommodate handicap accessibility. The Highway Division overlaid 3,000 feet of paved sidewalks in various locations including Main Street, Sudbury Road, Walden Street and Hubbard Street and rehabilitated approximately 1,500 feet of stone dust sidewalks, focused primarily in the vicinity of Monument Street, Walden Street, and Lexington Road.

Sidewalk Condition	SCI Range	Miles	Percent	Year	SCI * Network Average
Replace	0-50	0.9	1.7%	1999	80
Localized Repair	50-70	11.4	20.7	2003	75
Shows Wear	70-90	35.7	64.9	2004	80
No Distresses	90-100	<u>7.0</u>	<u>12.7</u>		
Total Miles		55.1	100.0%-		

*Sidewalk Condition Index. It is the Town's goal to maintain an overall low 80 SCI average.

Town of Concord, Massachusetts

PUBLIC WORKS: Sidewalk Management	ACCT.# 27
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	0	0	0	0	0
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Other Charges	0	0	0	0	0
Capital Outlay	80,000	75,000	80,000	190,000	130,000
TOTAL	<u>80,000</u>	<u>75,000</u>	<u>80,000</u>	<u>190,000</u>	<u>130,000</u>

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	80,000	100.0%	130,000	100.0%	62.5%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

PUBLIC WORKS: 133/135 Keyes Road

ACCT.# 28

Program Description

This Program provides for the operation and maintenance of the Public Works buildings and structures at 133 and 135 Keyes Road. The two-story, front section of the 133 building houses the offices of the Director, his administrative staff, and the Engineering Division of Public Works. CPW's Highway Division, Fleet Maintenance, and Parks & Trees Division utilize the garage section of the 133 building. The Water/Sewer Division is located at 135 Keyes Road, along with the Highway/Grounds administrative staff.

Program Implementation

The proposed budget includes estimated custodial, maintenance and repair costs. Funding is shared between Public Works (General Fund) and the Water, Sewer, and Solid Waste Funds. Utility costs for 133 and 135 Keyes Road are the most significant portion of the operation and maintenance budget at 45% of the total, including \$17,544 for electricity, \$22,633 for natural gas, \$1,550 for water and sewer service, and \$4,305 for trash collection/disposal/recycling fees. The Personal Services budget includes one full-time custodian who maintains both buildings.

The request for \$25,000 in capital outlay (repairs) represents approximately 1.3% of the aggregate current replacement value of these facilities (excluding land). Due to the implementation of a Town-wide building improvement account, the recommended funding from the General Fund is \$5,000.

Performance Information

The overall objective of the Program is to maintain, repair and protect the Concord Public Works Keyes Road facility.

Town of Concord, Massachusetts

PUBLIC WORKS: 133/135 Keyes Road	ACCT.# 28
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EXPENDITURE DETAIL

	FY03 <u>Expend.</u>	FY04 <u>Expend.</u>	FY05 <u>Budget</u>	FY06	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	32,499	36,302	39,775	40,502	40,502
Purchased Services	82,152	76,775	76,178	76,664	76,664
Supplies	6,310	8,084	5,550	6,000	6,000
Other Charges	0	0	0	0	0
Equipment Expense	0	0	0	0	0
Capital Outlay	7,600	8,310	13,750	5,000	5,000
TOTAL	<u>128,561</u>	<u>129,471</u>	<u>135,253</u>	<u>128,166</u>	<u>128,166</u>

FUNDING PLAN

	FY05 <u>Budget \$</u>	% of <u>Budget</u>	FY06 <u>Recomm.\$</u>	% of <u>Budget</u>	% Change <u>in Dollars</u>
General Fund	71,661	53.1%	71,848	56.1%	0.3%
Water Fund	48,050	35.5%	41,446	32.3%	-13.7%
Sewer Fund	11,527	8.5%	10,058	7.8%	-12.7%
Solid Waste Disposal Fund	4,015	3.0%	4,814	3.8%	19.9%
	<u>135,253</u>	<u>100.1%</u>	<u>128,166</u>	<u>100.0%</u>	<u>-5.2%</u>

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	FY05 Budget		FY06 Recommendation	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
5111	Building Maintenance Custodian	LA-2	1	38,396	1	39,098
5130	Overtime		50 hrs.	<u>1,379</u>	50 hrs.	<u>1,404</u>
				39,775		40,502

Program Description

The Town is responsible for five bridges—Flint's Bridge, Monument Street, over the Concord River; Heath's Bridge, Sudbury Road, over the Sudbury River; Hurd Bridge, Nashawtuc Road, over the Sudbury River; Pail Factory Bridge, Commonwealth Avenue at Warner's Pond, and the Pine Street Bridge, over the Assabet River in West Concord. All other bridges are the ownership of the Commonwealth of Massachusetts.

Program Implementation

Like other communities in Massachusetts, Concord depends on State and Federal funding administered through the Massachusetts Highway Department for the rehabilitation, improvement and replacement of its bridges. Currently the Town Engineer is working with MassHighway officials and others for the design, funding and reconstruction of three town bridges in the worst condition—Heath's Bridge, Pine Street Bridge, and Flint's Bridge. In addition to this effort Highway and Engineering Division staff combined forces to design and construct temporary repairs to the Hurd Bridge and Flint's Bridge.

Recent Massachusetts Highway Department policy will require local acceptance of bridge inspection and maintenance responsibilities for all local bridges reconstructed through State or Federal funding.

Performance Information

The overall objective of the Program is to maintain Concord's bridges to allow for safe vehicular and pedestrian use for the convenience and safety of the public and emergency services.

Heath's Bridge - According to Massachusetts Highway Department bridge officials the Heath's Bridge is at the 75% design stage and is on the Transportation Improvement Program (TIP) list of projects for FY 2006. A 75% public hearing was held in Concord in December 2004 by Mass Highway.

Pine Street Bridge - According to Massachusetts Highway Department bridge officials the Pine Street Bridge is on the FY2007 TIP schedule. CPW Engineering met with Mass Highway's design consultant to answer questions and comment on their proposed design, layout and construction/funding schedule. Because only minor design and/or detail revisions need to be made to comply with current code requirements and the final design is virtually completed, the Town is advocating for an accelerated construction timetable.

Flint's Bridge - Mass Highway officials report that Flint's Bridge is currently under design and is on the FY 2006 TIP. Recently a near-fatal vehicular accident at Flint's Bridge caused approximately 60 feet of obsolete pipe railing to be ripped away from the concrete curbing. CPW Highway installed Jersey barriers to secure the area temporarily. However, this incident created another compelling reason for Mass Highway to accelerate bridge repairs/reconstruction.

Town of Concord, Massachusetts

PUBLIC WORKS: Bridge Repair	ACCT.# 28A
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	0	0	0	0	0
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Other Charges	0	0	0	0	0
Capital Outlay	26,400	0	0	0	0
TOTAL	26,400	0	0	0	0

FUNDING PLAN

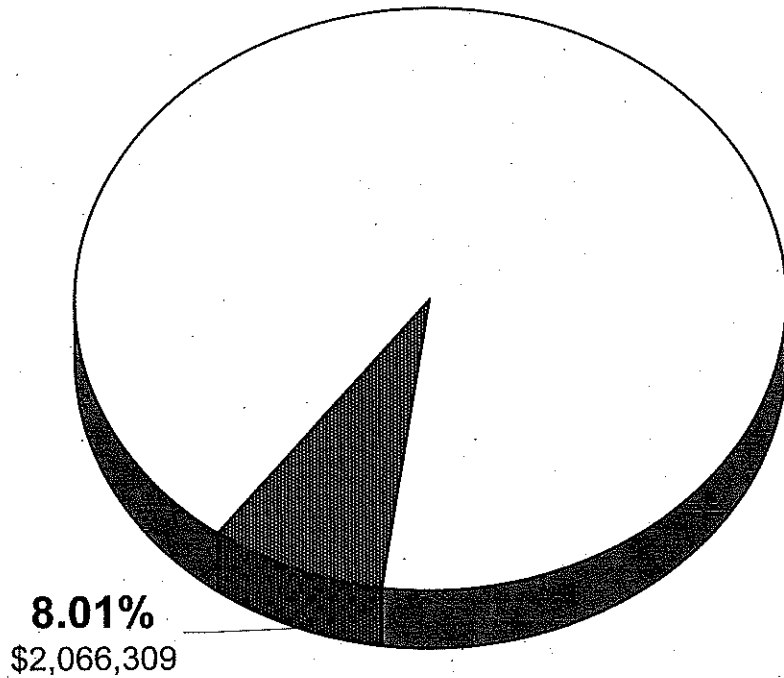
	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	0	100.0%	0	100.0%	--

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

SUMMARY: Human Services	ACCT. #	30 - 38a
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Human Services Accounts as a Percent of Town Appropriation



Proposed Change in Human Services Appropriations

<u>ACCOUNT NAME & NUMBER</u>	<u>PERCENT CHANGE</u>
29 Library	2.9%
30 Recreation Administration	0.0%
31 Hunt Recreation Center	2.7%
32 Swim & Health Center	--
33 Harvey Wheeler Community Center	21.6%
34 Council on Aging	20.6%
35 Transportation	--
36 Veterans Services & Benefits	3.5%
37 Ceremonies & Celebrations	8.9%
38 Information Center	3.5%

Town of Concord, Massachusetts

SUMMARY: Human Services	ACCT. # 30 - 38
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ACCOUNT SUMMARY

<u>ACCOUNT NAME & NUMBER</u>	<u>BUDGET</u>		<u>APPROPRIATION</u>	
	<u>FY05</u>	<u>FY06</u>	<u>FY05</u>	<u>FY06</u>
29 Library	1,434,790	1,477,145	1,417,559	1,458,361
30 Recreation Administration	502,084	500,990	74,233	74,233
31 Hunt Recreation Center	102,357	104,453	68,612	70,482
32 Swim & Health Center	--	100,000	--	100,000
33 Harvey Wheeler Com. Center	80,331	97,707	80,331	97,707
34 Council on Aging	188,854	218,114	153,822	185,450
35 Transportation	--	--	--	--
36 Veterans Services & Benefits	27,087	28,032	27,087	28,032
37 Ceremonies & Celebrations	20,865	22,725	20,865	22,725
38 Information Center	28,325	29,319	28,325	29,319
TOTAL	2,384,693	2,578,485	1,870,834	2,066,309

FUNDING PLAN

	<u>FY05</u>	<u>FY06</u>	<u>% Change</u>
General Fund	1,870,834	2,066,309	10.4%
Light Fund	0	0	--
Water Fund	0	0	--
Sewer Fund	0	0	--
Solid Waste Disposal Fund	0	0	--
Recreation Fund	461,596	460,728	-0.2%
State Grants & Aid	29,783	31,336	5.2%
Special Revenue	22,480	20,112	-10.5%
TOTAL	2,384,693	2,578,485	8.1%

Program Description

The Concord Free Public Library serves the community as a vital source of information, ideas, and recreation. The Library provides, in an accessible and attractive manner, a collection of informational and recreational materials from both the newly renovated main building in Concord Center and the Fowler Branch in West Concord. From its own collections and its referral capabilities, the Library staff provides access to a wide range of materials in an array of formats.

The Concord Library, as a member of the Minuteman Library Network, is responsible for maintaining Concord's portion of the network database. The Library actively participates in all decision-making on network policies and procedures, training of patrons in the use of the system, and training of staff in all phases of Library automation.

The Library houses the Town Archives in the basement room of an addition constructed in the mid-1980s with the assistance of a \$500,000 Town appropriation. The Archives are administered on a day-to-day basis by the Curator.

The Concord Library Corporation owns the building and grounds and is responsible for all maintenance and capital improvements. The Library Director maintains the financial records of the Corporation. The Town budget funds the staffing and operations of the Library.

Program Implementation

An amount of \$50,000 is budgeted under Purchased Services for the cost of the Minuteman Library Network. The Purchased Services budget also includes \$2,500 for computer equipment maintenance and \$5,000 for the Oral History Program.

The FY05 proposed budget provides \$130,000 for books and materials. With additional allocations from the Library Corporation of approximately \$50,000 and contributions from the Friends of the Library of about \$13,500, the total resources available for books and materials equal an estimated \$193,500.

In accordance with the terms of a 1987 agreement between the Board of Selectmen and the Library Corporation, the Town took responsibility for paying certain building operating costs, including the cost for all utilities, telephone, printing and office supplies. Electricity (\$40,181), natural gas (\$29,321), telephone (\$17,600), and office supplies (\$11,000) comprise the bulk of these costs, which in total are projected at \$98,102. As a partial offset to these expenses, the 1987 agreement provided for "late fines" previously retained by the Corporation to be instead allocated to the General Fund. Historically, revenue from late fines has been approximately \$40,000 per year.

Town of Concord, Massachusetts

HUMAN SERVICES: Library	ACCT.# 29
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	1,106,780	1,088,885	1,157,184	1,171,519	1,171,519
Purchased Services	52,512	56,918	54,742	58,000	58,000
Library Books & Materials	124,966	130,180	130,000	135,000	132,160
Other Charges	2,500	2,537	3,600	4,100	4,100
Equipment Expense	324	0	0	0	0
Capital Outlay	13,113	5,994	0	10,000	9,000
Assumed of Corp.Costs	77,852	88,393	89,264	102,366	102,366
TOTAL	1,378,047	1,372,907	1,434,790	1,480,985	1,477,145

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	1,417,559	98.8%	1,458,361	98.7%	2.9%
State Aid	12,031	0.8%	13,584	0.9%	12.9%
Non-Resident Circulation	5,200	0.4%	5,200	0.4%	0.0%
	1,434,790	100.0%	1,477,145	100.0%	3.0%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
SEE PAGE IV-95 FOR PERSONNEL DETAIL						

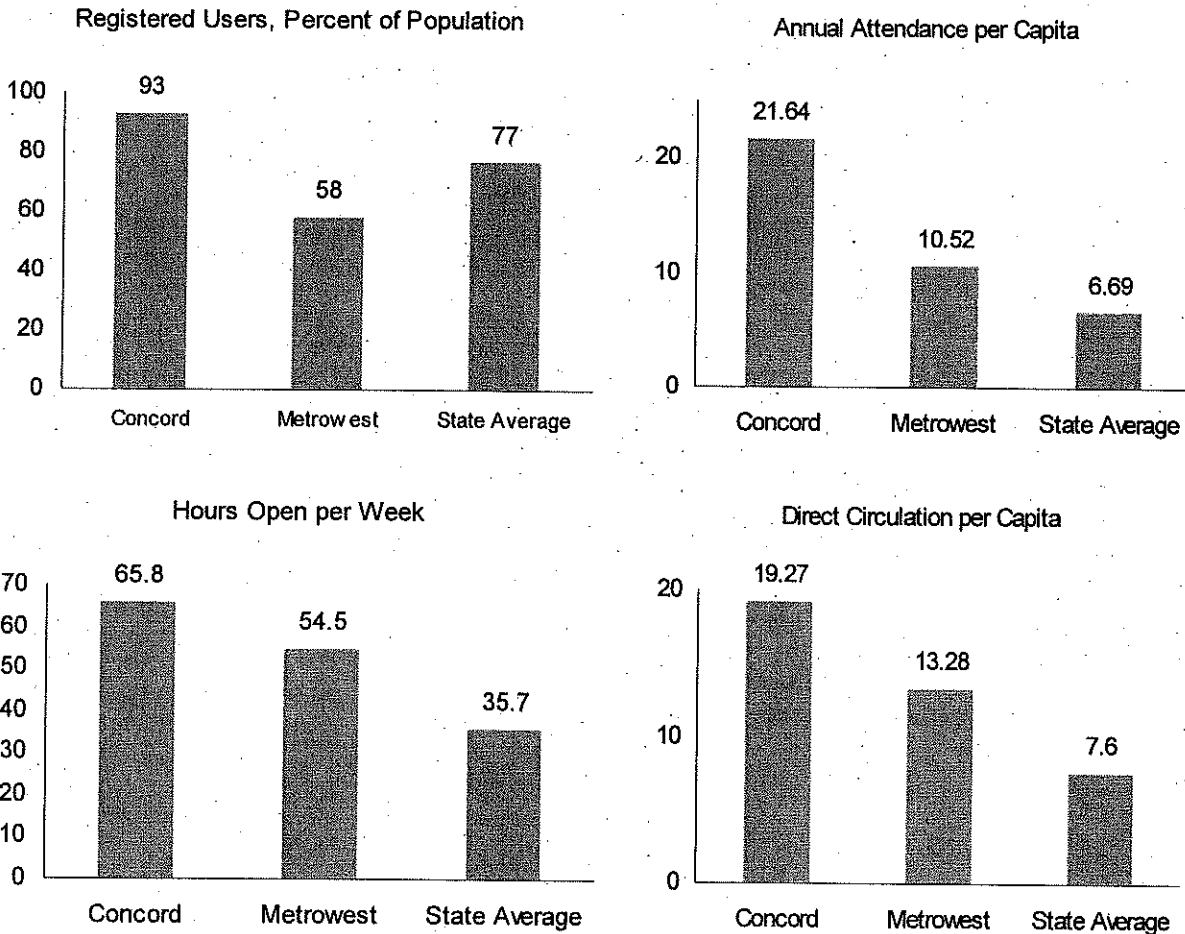
Performance Information (cont'd)

The overall objective of the Library is to server every member of the Concord community by being an access point for a broad spectrum of information, ideas, and recreational materials.

In addition to the funds appropriated by the Town, the Library also is supported by grant funds, private contributions, and the Library Corporation (which owns the building). The Library Corporation supplements the Library's operating budget with an annual contribution of approximately \$150,000. Total FY06 resources from the Town budget and the Library Corporation together are estimated to be about \$1.65 million.

The Library has just completed a major renovation that has refurbished every part of the main building, bringing all systems and all building access up-to-code, and more than doubling the size of Special Collections. The renovation created a designated young adult area and supplementary display areas. Funding for the project has been raised primarily from private contributions. In addition to the \$400,000 voted at 2003 Annual Town Meeting from the Town's capital budget, the project is being funded by over \$7,500,000 raised privately by the townspeople of Concord. The Main Library is scheduled to re-open in February 2005 and the re-dedication is on May 1, 2005.

Service to patrons is reflected in the following data drawn from the Massachusetts Library Commissioners. The graphs show how Concord's library compares to other libraries in the region and the state.



Town of Concord, Massachusetts

HUMAN SERVICES: Library

ACCT.# 29

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Library Director	MP-12	1	90,578	1	90,578
	Public Svcs. Coord.	MP-7	1	65,133	1	65,133
	Tech. Svcs. Coord.	MP-7	1	54,075	1	54,075
	Curator	MP-6	1	62,458	1	62,458
	Supv. of Children's Services	MP-5	1	61,623	1	61,623
	Staff Librarian	MP-3	3	147,971	3	148,115
	Circulation Supv.	MP-3	1	52,111	1	52,111
	Admin. Asst. / Sr. Circ. Asst.	ACL-6	1	38,939	1	39,115
	Tech. Svcs. Asst.	ACL-6	2	80,661	2	81,073
	Circulation Asst.	ACL-3	1	34,287	1	34,455
	Bldg. Maint. Cust.	LA-2	2	78,266	2	73,228
			15	766,102	15	761,964
5112	Branch Librarian	MP-5	1.28	75,360	1.36	80,038
	Staff Librarian	MP-3	0.67	33,113	0.67	33,113
	Spec. Collec. Asst.	MP-1	0.64	28,690	0.64	28,690
	Branch Library Asst.	MP-1	0.75	26,335	0.83	29,516
	Sr. Library Asst.	ACL-4	1.25	48,569	1.33	52,318
	Library Asst.	ACL-2	1.71	48,640	1.71	49,424
			6.30	260,707	6.54	273,099
5115	Staff Librarian	MP-3	783 hrs.	17,443	783 hrs.	17,443
	Authorities Cataloger	MP-3	783 hrs.	14,600	783 hrs.	14,601
	Circulation Asst.	ACL-3	1,096 hrs.	16,860	1,096 hrs.	16,956
	Library Asst.	ACL-2	1,148 hrs.	17,033	1,305 hrs.	19,693
	Librarian	Misc.	522 hrs.	15,357	522 hrs.	15,375
	Maint. Custodian	Misc.	522 hrs.	7,872	522 hrs.	7,872
	Bookbinder	Misc.	626 hrs.	11,177	626 hrs.	11,252
	End Processor	Misc.	940 hrs.	10,619	940 hrs.	10,852
	Library Page	Misc.	2,305 hrs.	18,440	2,305 hrs.	18,440
			8,725 hrs.	129,401	8,882 hrs.	132,484
5130	Custodial Overtime	LA-1	94 hrs.	2,643	94 hrs.	2,472
5191	Tuition Reimbursement		--	1,500	--	1,500
	Less Salary Savings			(3,169)		
				1,157,184		1,171,519

Program Description

The Recreation Department provides activities that are designed to meet the year-round recreational interests of the community. Sixty-five employees serve program participants in the fall, winter, and spring; 85 employees work in the summer. The department operates programs seven days a week throughout the year.

The department's services are grouped into three major categories:

- Child Care Programs—Before and After School, Terrific Tuesdays, Carousel Pre-school.
- Summer Activities—Day Camp, Swimming Lessons, Kaleidoscope, Pre School Adventures, and a variety of sports clinics.
- Sports Activities—Boys and Girls Basketball, Adult Basketball, Adult Volleyball, Youth Skiing, Youth and Adult Tennis, Flag Football, Group Exercise, the Town's Minuteman Classic Road Race, and a fitness center at the Hunt facility.

The department organizes and supports several community events, including the July 4th Picnic in the Park, the West Concord Family Festival Parade (September), the Concord Carlisle Community Chest Pumpkin Festival (October), and the Triathlon (June). All direct program costs are supported by user fees. As a result, the marketplace guides the department's offerings.

Program Implementation

In calendar year 2004 the Recreation Department served over 8,000 participants, and had total program revenue of almost \$1,465,000. Programs are provided at the Hunt Recreation Center, Emerson Playground, Harvey Wheeler Community Center, and at various school sites throughout the town. Under the FY06 proposed budget, the general fund supports the cost of the Administrator.

Recreation program fees cover the employer share of Social Security and Medicare taxes, as well as employee group insurance benefits. In addition, program fees are used to fund most of the cost of summer program scholarships, which average \$80,000 in support of Concord families who otherwise would not be able to participate.

Performance Information

The overall objective of the Recreation Department is to provide high-quality activities designed to meet the year-round recreation interests of the community in an efficient, cost-effective, affordable, and inclusive manner.

Specific major objectives accomplished for FY04 include the following:

- Enrolled 260 in the child care programs (Carousel, Before School, After School, Terrific Tuesdays) with revenues of \$505,000.
- Enrolled 3,293 in the summer programs (Day Camp, Kaleidoscope, Pre School, Adventures, Swim Lessons, Sports Clinics) with revenues of 636,000.
- Hosted the Concord Open Golf Tournament, raising \$30,000 after expenses for the scholarship fund.
- Held a father/daughter fundraising dance (the Shamrock Ball).

Town of Concord, Massachusetts

HUMAN SERVICES: Recreation Administration	ACCT.# 30
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	280,405	116,504	459,336	459,450	459,450
Purchased Services	32,402	32,242	37,148	35,940	35,940
Supplies	5,143	5,015	5,600	5,600	5,600
Other Charges	0	0	0	0	0
Equipment Expense	0	0	0	0	0
Capital Outlay	0	0	0	0	0
TOTAL	<u>317,950</u>	<u>153,761</u>	<u>502,084</u>	<u>500,990</u>	<u>500,990</u>

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	74,233	14.8%	74,233	14.8%	0.0%
Recreation Fund	427,851	85.2%	426,757	85.2%	-0.3%
	<u>502,084</u>	100.0%	<u>500,990</u>	100.0%	-0.2%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Recreation Admin.	MP-9	1	73,033	1	73,033
	Asst.Recreation Adm.	MP-6	1	61,119	1	61,233
	Program Coordinator	MP-4	1	55,769	1	55,769
	Fitness Coordinator	MP-3	1	52,646	1	52,646
	Recreation Supervisor	MP-1	4	149,042	4	149,042
	Admin. Asst.	ACL-5	<u>1</u>	<u>44,206</u>	<u>1</u>	<u>44,206</u>
			9	435,815	9	435,929
5112	Registration Coord.	ACL-5	0.5	21,321	0.5	21,321
5157	Car Allowance			<u>2,200</u>		<u>2,200</u>
				459,336		459,450

HUMAN SERVICES: Hunt Recreation Center**ACCT.# 31****Program Description**

The Hunt Recreation Center houses the Recreation Department and approximately one-half of the department's programs. It is located at 90 Stow Street adjacent to the Emerson Playground. The facility underwent a \$1.2 million renovation in 1988, prior to which it had been vacant and unused for a number of years. The building has office, conference and multi-purpose rooms, a large second floor gymnasium, and shower facilities. Adjacent to the building on Emerson Playground is a small teaching swimming pool, children's spray fountain, playground equipment, basketball/tennis courts, and a state-of-the-art running track. The center serves as the public restroom for Emerson Playground.

The Hunt Recreation Center operates from 6:00 a.m. to 10:00 p.m. Monday through Friday, 8:00 a.m. to 6:00 p.m. on Saturday, and 8:00 a.m. to 10:00 p.m. on Sunday. The primary summer activity is the day camp that operates Monday through Friday. The summer season includes a weekend and evening family swim program. The recreation center is also very busy throughout the year with activities that include the following: creative dance, toddler gym classes, girl's basketball, men's and women's basketball, co-ed volleyball, aerobics, fitness activity at the Hunt Fitness Center, and "Saturday Night Live" dances for middle school students. The center is also home for the department's grade 3-5 after school childcare program, which operates from September through June. The center is available to organizations and residents for private function rental. Town boards and committees, as well as Concord youth sports organizations, regularly use the building for meetings. The center is also used as a polling site for Precinct 5.

Program Implementation

The Recreation Fund, which is funded through program fees, supports those facility costs that are directly related to program activities such as painting and carpet cleaning. In addition, the Recreation Fund covers the cost of purchasing custodial supplies and other selected expenses, including water used by the pool, annual maintenance costs, and other building utilities and repairs. The most significant costs of maintaining the Hunt Recreation Center are for utilities: electricity (\$14,916), natural gas (\$10,000), water and sewer (\$4,165).

An amount of \$6,423 is included in this account to cover utility costs at the nearby 105 Everett Street property, which is under the management of the Recreation Department, but has been utilized by other departments, namely, the Council on Aging and the Library. The Veteran's Agent office is also located in the building, along with the Open Table, which occupies the basement. Plans call for part of the Recreation Department to implement a variety of programs in this facility beginning in Spring 2005.

The Hunt Recreation Center serves approximately 300 customers per day during the busy summer season and 250 per day from September through June. Due to this intense use, significant annual maintenance work, such as applying fresh polyurethane to the gymnasium floor, painting various rooms, cleaning the carpets, moving equipment, and closing/opening the pool, must be performed. A capital expenditure line item of \$5,000—to be charged to the Recreation Fund—is recommended to address building improvement needs. In addition, the toilet facilities at the Hunt Recreation Center serve the citizens who use Emerson Playground during the fall, spring, and summer sports season.

Performance Information

The overall objective is to operate and maintain the building in an efficient and cost-effective manner; to provide office and program space supporting activities designed to meet the year-round recreational interests of the community in an efficient and cost-effective manner.

Town of Concord, Massachusetts

HUMAN SERVICES: Hunt Recreation Center	ACCT.# 31
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	40,352	35,349	46,833	47,676	47,676
Purchased Services	44,642	40,111	37,853	39,210	38,154
Supplies	9,435	10,034	7,200	7,200	7,200
Other Charges	0	0	0	0	0
Equipment Expense	1,175	0	0	0	0
Capital Outlay	0	8,200	5,000	5,000	5,000
105 Everett Street	4,816	4,758	5,471	6,423	6,423
TOTAL	100,420	98,452	102,357	105,509	104,453

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	68,612	67.0%	70,482	67.5%	2.7%
Recreation Fund	33,745	33.0%	33,971	32.5%	0.7%
	<u>102,357</u>	<u>100.0%</u>	<u>104,453</u>	<u>100.0%</u>	<u>2.0%</u>

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	Building Maintenance Custodian	LA-2	1	36,379	1	37,034
5130	Overtime		400 hrs.	10,454	400 hrs.	10,642
				<u>46,833</u>		<u>47,676</u>

HUMAN SERVICES: Swim & Health Center**ACCT.# 32****Program Description**

The Swim and Health Center is scheduled to open its doors in January 2006. At that time, the 32,000 square foot facility will house a 25 yard by 25 meter 8 lane lap pool, a therapy pool, a children's pool, and a diving well. As part of the facility, the fitness area will consist of two 1,600 square foot rooms, one for weight training and the other for cardio fitness. In addition, there will be pool-side spectator seating for 175, a food concession station, locker and shower rooms, family changing rooms, and office space for the Center's staff. Since the new Center will have space for a fitness area, the current fitness rooms at the Hunt Gym will be available for other recreational programs.

Throughout the year, the new facility is scheduled to be in operation Monday through Friday, from 6 a.m. to 10 p.m. and on weekends from 8 a.m. to 6 p.m. During this time, members can swim or work out. The Center will also offer swim programs for those individuals who want to learn to swim, advance their swimming ability, or be part of a swim or diving team. These programs will be offered during the day and evening and will accommodate all age groups and swimming ability.

Program Implementation

The Swim and Health Center is being constructed by the not-for-profit organization C.C. Pools, Inc. The cost of construction is estimated to be \$9.6 million. After construction has been completed, C.C. Pools intends to gift the building to the Town at no cost to the taxpayers.

Once the transfer of the facility from C.C. Pools to the Town has taken place and the Annual Town Meeting has approved the creation of an Enterprise Fund for the facility, the Swim and Health Center will be run as an Enterprise Fund run by the Recreation Department. Like the Concord Municipal Light Plant and the Water & Sewer Divisions, the Center is expected to be self-supporting. Revenues will be generated from membership and program fees. Expenditures will be incurred to pay for the operating costs of running and staffing the Center. Although the building is being donated to the Town, the purchase of the building's capital items, such as furnishings and equipment, is the responsibility of the Town.

As with the start of any new venture, there will need to be some seed money to get the Swim and Health Center off the ground. Before its doors are open, the Center will need to hire personnel and equip the building. Furthermore, it is not expected that membership enrollment targets will be met until sometime after the Center begins operations. With lower than full enrollment, revenue from membership fees may initially be lower than the amount required to cover expenditures. Accordingly, this budget recommends that \$100,000 be allocated to the Swim and Health Center to cover start-up costs.

In the future, the Center's budget will appear in the Town Manager's Enterprise Budget Book.

Town of Concord, Massachusetts

HUMAN SERVICES: Swim & Health Center	ACCT.# 32
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Start-up Costs	0	0	0	100,000	100,000
TOTAL	0	0	0	100,000	100,000

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	0	100.0%	100,000	100.0%	--

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

HUMAN SERVICES: Harvey Wheeler Community Center**ACCT.# 33****Program Description**

The Harvey Wheeler Community Center (HWCC) has undergone an extensive renovation. The official Grand Opening of HWCC was held on June 10, 2004 and building has been in full swing ever since. The Council on Aging and the Recreation Department's pre-school and after-school programs are once again housed there. Since June, numerous Town departments and community organizations have also used the facility for meetings and functions.

Program Implementation

The most significant budget expenses for the HWCC in FY06 will be energy and utilities. The FY06 budget estimates the following costs: electricity (\$11,865) natural gas for heat and hot water (\$6,753), water and sewer service (\$4,459), and solid waste collection, recycling, and disposal (\$3,000). An additional capital outlay of \$5,000 is requested to cover maintenance and repairs that will keep the facility in good condition. With the completion of the renovation, the Harvey Wheeler Community Center has a new elevator to service and additional office and meeting space at the lower level: elevator maintenance (\$2,000) is now a line item. Personnel Services for this account reflects a full-time building custodian's salary (\$40,469) and funding (\$11,700) for a new part-time daytime custodian has been requested and is being recommended.

Performance Information

The overall objective is to operate and maintain the building in an efficient and cost-effective manner, and to provide office and program space to the Council on Aging and Recreation Department, as well as meeting space to other Town departments and community groups.

As mentioned above, the newly renovated HWCC is being highly used. The COA has moved all of its pre-existing programs back to the community center and has started several new programs. The Recreation Department's Carousel preschool and after school as well as its rowing classes are also at HWCC. Many community groups and town departments also make use of the facility. It is not unusual for there to be several meetings or classes in the center on any given week night and occasional functions on the weekend.

Town of Concord, Massachusetts

HUMAN SERVICES: Harvey Wheeler Community Center	ACCT.# 33
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EXPENDITURE DETAIL

	FY03 <u>Expend.</u>	FY04 <u>Expend.</u>	FY05 <u>Budget</u>	FY06	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	39,052	39,716	40,469	54,169	54,169
Purchased Services	7,234	5,643	35,187	33,413	33,413
Supplies	807	2,973	4,675	5,125	5,125
Other Charges	0	0	0	0	0
Capital Outlay	34,760	2,980	0	5,000	5,000
TOTAL	<u>81,853</u>	<u>51,312</u>	<u>80,331</u>	<u>97,707</u>	<u>97,707</u>

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	80,331	100.0%	97,707	100.0%	21.6%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
5111	Building Maintenance Custodian	LA-2	1	40,469	1	40,469
5115	Part-Time Custodian				783 hours	11,700
5115	Overtime					<u>2,000</u>
				<u>40,469</u>		<u>54,169</u>

Program Description

In April 2004, the Council on Aging (COA) returned to a renovated Harvey Wheeler Community Center (HWCC). As mandated, the COA delivers a variety of essential services including providing information and referrals, counseling, transportation, educational programs, and recreational activities for all Concord citizens over the age of sixty and their families. The COA staff cooperates with other local and regional elder service providers to coordinate services to elders in Concord.

Program Implementation

Personnel Services is the largest portion of the COA budget. Town appropriations cover salaries for the Administrator, two Administrative Assistants, who share a forty-hour position as well as 5 COA Van Drivers and an Office Assistant. In addition, this budget provides an additional \$42,000 to fund a new 40 hour position to help supervise the staff and manage the building. Van Drivers cover 40 hours of van service per week as well as special trips and the Office Assistant works 10 hours per week.

The Formula Grant, received from the Office of Elder Affairs (OEA), is expected to be level funded at \$17,752 in FY06. This amount will continue to fund the following part-time positions: Wellness Coordinator (8 hours per week), Outreach Coordinator (11 hours per week), Program Coordinator (8 hours per week), and Substance Abuse Outreach Coordinator (3 hours per week). The COA will apply for a gift (\$8,000) from the Concord-Carlisle Community Chest in FY06 to fund the position of Volunteer Coordinator (12 hours per week). Fees totaling \$6,912 per year will fund the Senior Aerobics and Strength and Flexibility instructor.

Transportation costs have decreased since the return of the COA to the Harvey Wheeler Community Center. An amount of \$17,840 is recommended to fund Van Drivers' salaries in FY06. The COA Administrator recommends \$4,700 for vehicular maintenance, \$3,518 for gasoline and \$525 for tires.

The Concord Friends of the Aging recruit sponsors and subsidize any remaining costs for the COA newsletter, Harvest Happenings (approximately: \$416 per month for printing, \$240 per month for mailing, and \$150 a year for a bulk mailing permit). The "Friends" also support the COA throughout the year by providing money for the annual holiday party and other special needs as they arise. The "Friends" donated a new wheelchair van to the Town in the spring of 2004 for use by the COA. They were also instrumental in furnishing the renovated Harvey Wheeler Community Center.

Performance Information

The overall objective is to provide high-quality, cost-effective essential services and special services, including information and referral, counseling, transportation, educational programs, and recreational activities, enhancing the quality of life of all Concord citizens over the age of sixty and their families.

In the past year the COA's role of volunteers has grown from 175 to 288. They provided 8,528 hours of service which, using the Points of Light Foundation's standards is worth over \$131,000!

Wellness and Fitness: The Formula Grant funded Wellness Program brings numerous health clinics and educational programs to seniors. This fall (2004), despite the shortage of flu vaccine, the COA, in cooperation with the Health Department, made sure that over 250 seniors received their shots. The Wellness Coordinator and nurse volunteers provided over 2000 health screenings (blood pressure, blood sugar etc.), and 15 health education classes as well as podiatry clinics and a diabetes support group. Senior Aerobics and Strength and Flexibility classes continue to be self-supporting through fee for service. After returning to HWCC the COA also added Tai Chi and Line Dancing classes to encourage seniors to stay physically active.

Support Information and Education Services: In the last year, approximately 350 seniors and their families received case management, referral services, group support, housing assistance, fuel assistance, and health benefits counseling through the COA.

Food, Fun & Trips: Every Wednesday, lunch is prepared and served to seniors by many local organizations, Town departments, and schools. Fees (\$2 per person) and the efforts of volunteer cooks support the luncheon. Special trips and activities are fee supported and include the Boston Symphony Series, Museum trips, plays, lunches and cruises.

Town of Concord, Massachusetts

HUMAN SERVICES: Council on Aging	ACCT.# 34
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EXPENDITURE DETAIL

	FY03 Budget	FY04 Budget	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Personal Services	117,171	122,180	168,333	196,847	196,847
Purchased Services	11,288	11,896	14,186	14,741	14,741
Supplies	3,811	4,576	5,534	5,453	5,453
Other Charges	589	593	801	1,073	1,073
Equipment Expense	4,810		0	0	0
Capital Outlay	0	2,800	0	0	0
105 Everett Street	0	0	0	0	0
TOTAL	137,669	142,045	188,854	218,114	218,114

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	153,822	81.5%	185,450	85.0%	20.6%
EOEA Formula Grant	17,752	9.4%	17,752	8.1%	0.0%
Fee Supported	10,368	5.5%	6,912	3.2%	-33.3%
Community Chest Gift	6,912	3.7%	8,000	3.7%	15.7%
	188,854	100.1%	218,114	100.0%	15.5%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5111	COA Administrator	MP-8	1	53,577	1	53,640
	COA Supervisor	MP-1			1	42,000
5112	Admin. Asst.	ACL-5	1	41,324	1	41,575
			2	94,901	3	137,215
5115	Van Drivers	Misc.	2,912 hrs.	23,296	2,080 hrs.	16,640
	From Transp. Acct.		150 hrs.	1,200	150 hrs.	1,200
	Office Assistant	Misc.	726 hrs.	7,260	726 hrs.	7,260
	Sr. Aerobics Instruc.	Misc.	192 hrs.	6,912	96 hrs.	3,456
	Fitness Trainer	Misc.	96 hrs.	3,456	96 hrs.	3,456
	<u>Coordinators:</u>					
	Wellness Clin. Coord.	Misc.	384 hrs.	6,432	432 hrs.	7,236
	Subst. Abuse Coord.	Misc.	120 hrs.	1,920	120 hrs.	1,920
	Program Assistant	Misc.	768 hrs.	6,528	384 hrs.	3,264
	Outreach Coord.	Misc.	576 hrs.	7,200	576 hrs.	7,200
	Volunteer Coord.	Misc.	576 hrs.	6,912	624 hrs.	8,000
5130	Overtime	ACL	78 hrs.	2,316		0
				168,333		196,847

Program Description

The transportation account has been discontinued. However, the budget page has been included in order to identify funds and expenditures from prior budgets. With the discontinuation of the fixed route bus service, the Council on Aging account has been supplemented in support of the transportation needs of senior citizens who may have otherwise been disadvantaged. The Recreation Department no longer uses the bus for its school age childcare transportation due to its limited seating capacity.

Town of Concord, Massachusetts

HUMAN SERVICES: Transportation	ACCT.# 35
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	9,975	0			
Purchased Services	643	3,497			
Supplies	1,403	0			
Other Charges	0	0			
Capital Outlay	0	0			
TOTAL	12,021	3,497	0	--	--

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	0	100.0%	--	100.0%	--

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

HUMAN SERVICES: Veterans Services & Benefits

ACCT.# 36

Program Description

The Veterans' Services Program is mandated according to Massachusetts General Law, Chapter 115, and is administered under state guidelines. Every city and town in the Commonwealth is required to have a benefits program for its resident veterans and their dependents, as well as a full-time Director of Veterans' Services/Veterans' Agent. State law also requires that the Town's Director of Veterans' Services/Veterans' Agent be a war-era veteran and be available on a full-time basis to provide assistance.

The purpose of this program is to provide information, advice and assistance regarding benefits to veterans and their dependents. The Town is reimbursed by the state for 75% of benefits paid under the mandated program. However, administrative costs, including salary, are not reimbursable. The Office of Veterans' Services serves as a one-stop human service office with the top priority of providing services which improve the quality of life for every one of the Town's veterans, as well as their families and surviving dependents.

Program Implementation

The personal services portion of this account for FY05 reflects the wages (\$16,443) of a limited status employee who is available during normal business hours to provide information, assistance and advice to resident veterans and their dependents. The purchased services and supplies portion of the account (\$1,360) is for costs such as office supplies and vehicle related expenses. A modest sum (\$229) is included for State membership dues, conference registration and meals/lodging.

The current Director of Veterans' Services/Veterans' Agent receives 3 to 4 requests per day for information, advice and assistance. Calls come from Concord residents as well as veterans and dependents from surrounding communities. The Agent often helps veterans obtain assistance from veterans' organizations as well as other state and federal organizations, such as the Social Security Administration. The Agent is also called upon to provide transportation to and from medical appointments for veterans.

Currently, one individual is receiving financial assistance for qualifying expenses. The number of qualifying individuals continues to fluctuate from year to year based upon circumstances such as whether the individual has relocated or has experienced changes in personal financial or work status. Financial assistance to qualified veterans and their dependents is provided, in accordance with State regulations, for the following types of expenditures: food, clothing, shelter, heating fuel, telephone service, other utilities, transportation, medical costs, and nursing and hospital care. The benefits portion of this budget recommendation reflects current needs as well as potential requests for assistance based upon current experience. For FY06, the amount for veteran's benefits is level funded at \$10,000.

Performance Information

The overall objective is to provide information, advice, and assistance to veterans in need of services including assistance regarding benefits to veterans and their dependents.

Reimbursements relate to expenses occurring approximately one year prior.

	Actual				Estimated
	FY01	FY02	FY03	FY04	FY05
Benefit Reimbursements Submitted	\$4,890	\$4,054	\$7,250	\$8,436	\$6,500
State Reimbursements Received	\$2,617	\$2,523	\$5,438	\$6,327	\$5,540

Town of Concord, Massachusetts

HUMAN SERVICES: Veterans Services & Benefits	ACCT.# 36
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
<u>VETERANS SERVICES:</u>					
Personal Services	13,260	15,764	15,660	16,443	16,443
Purchased Services	265	1,218	820	760	760
Supplies	168	35	533	600	600
Other Charges	32	181	74	229	229
Capital Outlay	0	2,000	0	0	0
Subtotal	<u>13,725</u>	<u>19,198</u>	<u>17,087</u>	<u>18,032</u>	<u>18,032</u>
<u>VETERANS BENEFITS:</u>					
Other Charges	8,394	7,601	10,000	13,080	10,000
Subtotal	<u>8,394</u>	<u>7,601</u>	<u>10,000</u>	<u>13,080</u>	<u>10,000</u>
TOTAL	22,119	26,799	27,087	31,112	28,032

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
General Fund	27,087	100.0%	28,032	100.0%	3.5%

AUTHORIZED POSITIONS

Code	Position Title	Grade	FY05 Budget		FY06 Recommendation	
			# Positions	\$ Amount	# Positions	\$ Amount
5115	Veterans Agent	Misc.	783 hrs.	15,660	783 hrs.	16,443

HUMAN SERVICES: Ceremonies & Celebrations**ACCT.# 37****Program Description**

This budget provides funding for equipment and activities associated with several distinctly separate functions that are related to various Concord ceremonies and celebrations. Committees and volunteers, with the assistance of staff from the Town departments, carry out the related activities.

Program Implementation

Public Ceremonies Committee: Committee members are appointed by the Board of Selectmen for a term of five years. The Committee organizes various annual events including the Honored Citizen Reception, Patriot's Day Parade, Meriam's Corner Exercises, Dawn Salute, and Memorial and Veteran's Day activities. Police overtime remains the largest single expense item (\$7,400) within this account to ensure public safety at the various events. Funding also covers expenses associated with professional services such as participant fees and honoraria, as well as the purchase of supplies such as food, flowers and other event items. A modest increase in funding (from \$17,115 in FY05 to \$18,975 in FY06) is recommended to cover the rising costs of other professional services to make the aforementioned events successful. The Committee identifies that it is becoming more difficult with each passing year to gather adequate parade participants (particularly bands) with the limited funding available. While the requested adjustment for the FY06 account remains modest, the Committee continues to identify the matter as an issue for consideration in future years.

Flags: This cost area is level funded. Some annual variation in expenditures for Memorial Day flags and street flags is attributed to the yearly effort to replace those flags and flag poles that are in poor condition. For the Memorial Day Flags item, level funding of \$1,500 is recommended to cover expenses for all Memorial Day flags (ceremonial) and flags for the veterans' graves that are placed in memoriam each year. For the Street Flags item, level funding of \$2,000 is also requested to continue an effective maintenance and replacement program for street flags that are placed along various streets on holidays and other special occasions as determined by the Town Manager and Selectmen. A replacement program remains an annual necessity in order to uphold the honor, dignity and respect associated with each flag. The Veterans' Agent and Public Works staff supply the labor associated with posting and removing street flags.

U.N. Day Committee: No funds are requested for activities related to this cost center in FY06.

Special Events: This cost center covers the purchase of supplies related to various special events that may be hosted by the Board of Selectmen. It is also available to cover the costs associated with unexpected events, including the arrival of visiting dignitaries from other countries. Level funding of \$250 is recommended for this cost center in FY06.

Performance Information

The overall objective is to provide the community and visitors with efficient and cost-effective services in planning for and carrying out Concord's public ceremonies, celebrations, and special events.

Town of Concord, Massachusetts

HUMAN SERVICES: Ceremonies & Celebrations	ACCT.# 37
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Public Ceremonies					
Committee	15,654	18,015	17,115	18,975	18,975
Memorial Day Flags	3,149	1,404	1,500	1,500	1,500
Street Flags	498	546	2,000	2,000	2,000
U.N. Day Committee	0	0	0	0	0
Special Events	230	0	250	250	250
TOTAL	<u>19,531</u>	<u>19,965</u>	<u>20,865</u>	<u>22,725</u>	<u>22,725</u>

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	20,865	100.0%	22,725	100.0%	8.9%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

HUMAN SERVICES: Information Center**ACCT.# 38****Program Description**

This account provides for utility costs, daily restroom cleaning expenses, and building maintenance expenditures for the Visitors' Center/Public Restroom Facility located on Main Street. The Concord Chamber of Commerce is a tenant in the Visitors' Center portion of the building and manages the information service. The Chamber compensates the Town for a proportionate share of natural gas and electric costs for the building, and is responsible for cleaning costs within its occupied space. The public restrooms are open 365 days per year, and are cleaned and re-stocked with supplies at least once, but usually twice each day. Care and maintenance of the facility is coordinated by the Town Manager's Office.

Program Implementation

The Information Center hours of operation are established by the Chamber of Commerce. The restroom facility hours of operation are set by the Town Manager's Office. Hours of operation are currently 7:00 a.m. to 8:00 p.m., and may be adjusted based upon demand. An amount of \$12,137 is recommended under Personal Services to address the cost of weekday cleaning via part-time, limited status custodial staffing. Purchased services include \$5,200 for weekend restroom cleaning on a contract basis. \$6,282 is budgeted for electricity, natural gas, water and sewer usage, and HVAC and other equipment maintenance. A total of \$3,200 is recommended for restroom cleaning supplies and stock. A capital outlay of \$5,000 was requested to address building improvement needs. However, \$2,500 is recommended for building improvements and this amount could be augmented with funding from centralized building improvements cost center within the Town Manager's Account, as the need arises.

Performance Information

The overall objective is to operate and maintain the building in an efficient and cost-effective manner; to provide public restroom services in an efficient and cost-effective manner, and space to provide information services for visitors to Concord.

Electronic counters were installed in the facility in the spring of 2004. While the counters are based upon motion sensing technology and are therefore susceptible to some level of error, they do provide a general indication of the use of the restrooms since the spring of 2004. The count for the ladies' and men's rooms through December 31, 2004 was 69,844 and 51,844, respectively.

Town of Concord, Massachusetts

HUMAN SERVICES: Information Center	ACCT.# 38
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EXPENDITURE DETAIL

	FY03 <u>Expend.</u>	FY04 <u>Expend.</u>	FY05 <u>Budget</u>	FY06	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Personal Services	3,797	6,877	16,425	12,137	12,137
Purchased Services	4,911	8,947	5,300	11,482	11,482
Supplies	2,683	2,902	4,100	3,200	3,200
Other Charges	0	0	0	0	0
Equipment Expense	0	0	0	0	0
Capital Outlay	3,000	2,000	2,500	5,000	2,500
TOTAL	<u>14,391</u>	<u>20,726</u>	<u>28,325</u>	<u>31,819</u>	<u>29,319</u>

FUNDING PLAN

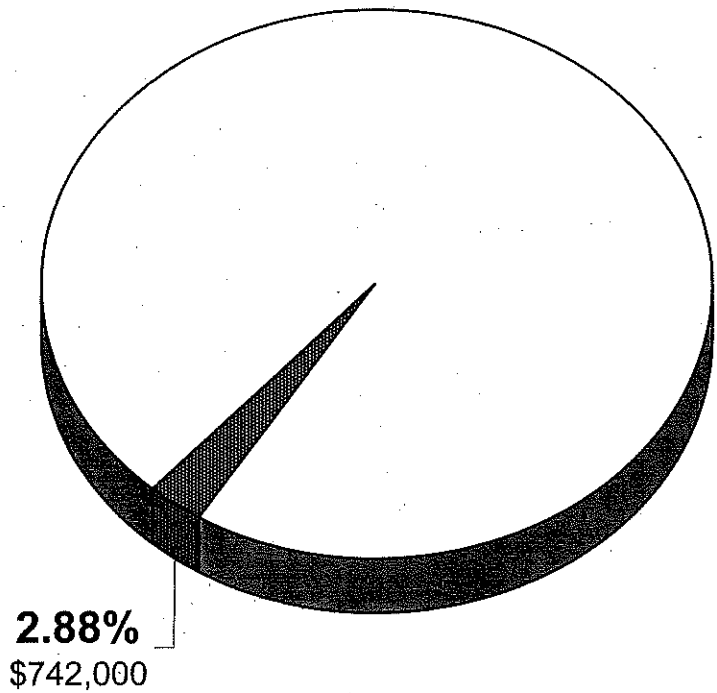
	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	28,325	100.0%	29,319	100.0%	3.5%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
5115	Custodian	Misc.	1,095 hrs.	16,425	783 hrs.	12,137

SUMMARY: Unclassified	ACCT. # 39 - 43
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Unclassified Accounts as a Percent of Town Appropriation



Proposed Change in Unclassified Appropriations

<u>ACCOUNT NAME & NUMBER</u>	<u>PERCENT CHANGE</u>
39 Town Employee Benefits	0.0%
40 Reserve Fund	0.0%
41 Salary Reserve	40.4%
42 Land Fund	-
43 Road Improvements	0.0%

Town of Concord, Massachusetts

SUMMARY: Unclassified

ACCT. # 39 - 43

ACCOUNT SUMMARY

ACCOUNT NAME & NUMBER	BUDGET		APPROPRIATION	
	FY05	FY06	FY05	FY06
39 Town Employee Benefits	62,000	62,000	62,000	62,000
40 Reserve Fund	200,000	200,000	200,000	200,000
41 Salary Reserve	285,000 *	400,000	285,000 *	400,000
42 Land Fund	0	0	0	0
43 Road Improvements	1,082,000	1,332,000	80,000	80,000
TOTAL	1,344,000	1,994,000	342,000	742,000

* Original appropriation \$250,829; balance of \$173,562 transferred to other accounts.

FUNDING PLAN

	FY05	FY06	% Change
General Fund	342,000	742,000	117.0%
Light Fund	0	0	--
Water Fund	0	0	--
Sewer Fund	0	0	--
Solid Waste Disposal Fund	0	0	--
Parking Meter Fund	0	0	--
Land Fund	0	0	--
State Aid - Chapter 90	352,000	352,000	0.0%
Borrowing	650,000	900,000	38.5%
TOTAL	1,344,000	1,994,000	48.4%

Program Description

This account provides for various miscellaneous benefit costs arising from provisions of the Town's Personnel Bylaw and State statute. It is not possible to determine ahead of time specifically who will receive these benefits. Therefore, these items are aggregated into a single appropriation account.

The specific components of this budget are as follows:

Unused Sick Leave

This benefit is received upon retirement in accordance with collective bargaining agreements and the provisions of the Personnel Bylaw, Section 11.3. Action at the 1992 Annual Town Meeting restricted this payment for non-union employees to those hired prior to July 1, 1992. The collective bargaining agreement with the Public Safety Dispatchers contains this identical provision. However, collective bargaining agreements with Police and Fire Unions do not restrict the eligibility for the sick leave buyback payment. For eligible employees terminating by reason of retirement, the maximum payoff is 62 days of pay (50% of a maximum 124 accumulated unused sick days). In the Fire Union contract, the maximum payoff is established as 65 days.

While the year to year expenditure for this benefit is erratic and unpredictable, the budget is based on a five-year average adjusted for the rise in average wage levels over that time period.

The FY03 expenditure level required a Reserve Fund transfer of \$5,596. The cumulative sum of \$55,958 was paid upon the retirement of four employees - one from the Police Department and three from the Fire Department. In FY04, there was just one eligible retirement.

Public Safety Medical Disability

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

There are presently 15 retirees eligible for this benefit. The statute does not require the Town to make payments in excess of funds appropriated for the purpose, but our past practice suggests that we make every practical effort to cover eligible expenses.

As the number of beneficiaries has increased and as they have aged, costs for this benefit may tend to increase. It remains possible that substantial expenses could be claimed for reimbursement. At present, this account is projected to cover only expenses such as office visits and prescriptions.

Employee Assistance Program

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

UNCLASSIFIED: Town Employee Benefits	ACCT.# 39
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Unused Sick Leave	55,958	3,835	50,000	50,000	50,000
Public Safety Medical	2,218	2,278	5,000	4,000	4,000
Employee Assist. Prog.	420	6,570	7,000	8,000	8,000
TOTAL	<u>58,596</u>	<u>12,684</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	62,000	100.0%	62,000	100.0%	0.0%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

Program Description

The Reserve Fund is an appropriated contingency account that is allocated during the year by vote of the Finance Committee pursuant to petition of the Town Manager on behalf of departments. It is intended to meet "extraordinary or unforeseen expenditures."

While the Reserve Fund may be allocated for any Town purpose, it has not been used for Education operating budgets over the past decade (except through supplemental appropriations specifically earmarked by Town Meeting vote). This is because the Concord Public School Committee has the legal authority to transfer appropriations within the overall amount appropriated to it by Town Meeting. The Town Manager has no similar authority to make transfers among the 48 separate appropriation accounts that constitute the **Town Budget** Article to be voted by the 2005 Annual Town Meeting.

Requests from Town departments are first reviewed by the Finance Director and approved by the Town Manager before being submitted to the Finance Committee for its consideration.

Program Implementation

For a number of years prior to FY98, the Reserve Fund account total had been based upon the objective of maintaining a level equal to 1% of the **Town Government** budget article (recommended in this document at \$25,786,624 in accordance with the Finance Committee's Guidelines). Full restoration of this budgetary policy would require allocation of an additional \$58,000 to the Reserve Fund appropriation, compared to the FY05 budget level. Within the constraint of the Finance Committee Guideline, however, and based upon the requirements experienced in recent years, level funding of this account at \$200,000 is recommended.

A 1% budget margin for contingency remains a prudent objective. State law permits a Reserve Fund appropriation up to 5% of the prior year tax levy, a calculation which would allow for a Reserve Fund of \$2.5 million!

The original FY04 appropriation was \$187,500. This was supplemented by a \$120,000 appropriation made at the 2004 Annual Town Meeting (Article 13) as a FY04 budget amendment earmarked for the Concord Public Schools purposes. At the end of June 2004, the School Department notified the Finance Committee that it would not need to draw upon this appropriation, having made up its Special Education shortfalls from elsewhere within its FY04 budget.

Performance Information

During the year ended June 30, 2004, the Finance Committee received requests involving eight Town budget accounts and made transfers of \$123,214, summarized as follows:

Town Account	Amount	Purpose
Elections & Registrars	9,259	Special election of 9/23/03.
Police/Fire Station	8,971	Mass DEP compliance fee, heating system repairs
Legal Services	50,000	cost of litigation matters, cable licensing
Town Meeting & Reports	16,541	Special Town Meeting 8/11/03, 3/22/04
Drainage Program	26,000	Lowell Road culvert repairs
Highway Maintenance	8,000	Lowell Road culvert repairs
Ceremonies and Celebrations	195	budget shortfall
Retirement	4,248	Military service assessment (Officer Doak).

Town of Concord, Massachusetts

UNCLASSIFIED: Reserve Fund	ACCT.# 40
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Original Appropriation	187,500	187,500	200,000	200,000	200,000
Supplemental Appropriation	250,000	120,000			
less transfers	<u>99,786</u>	<u>123,214</u>	--	--	--
Balance unexpended (return to revenue)	337,714	184,286	--	--	--

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	200,000	100.0%	200,000	100.0%	0.0%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

UNCLASSIFIED: Salary Reserve

ACCT.# 41

Program Description

Funding for salary adjustments is appropriated to a single reserve account and then, pursuant to the authorization of Town Meeting, is transferred (after the July 1 start of the fiscal year) to the various operating accounts based upon actual requirements. In accordance with the Town Meeting vote, the Town Manager reports all transfers to both the Board of Selectmen and the Finance Committee. This procedure avoids the need to estimate salary adjustment amounts in each of the 28 separate accounts and sub-accounts that include salary funds.

The FY06 recommendation is projected to be sufficient for a 2.5% adjustment to pay scales which will be incorporated into the *Classification and Compensation Plans* to be voted upon by the Town Meeting for Administrative-Clerical-Library (ACL), and Laborers (LA). Additionally, the recommendation provides for funding a 3% "step" increase within the salary ranges. In accordance with Section 10.2 of the Personnel Bylaw, the Town Manager and Personnel Board will jointly establish the FY06 step increase prior to July 1, 2005. About half of the ACL and LA staff would be eligible to receive a step increase during FY06. The remaining ACL and LA employees are at the top of their scales and will receive only the pay scale adjustment increment.

This account will also cover other salary related costs such as merit increases for Managerial & Professional Employees, collective bargaining agreements, reclassifications or proposed salary structure and compensation plan revisions.

Only known step increases (pursuant to collective bargaining agreements) and longevity increases scheduled for existing staff are included in the proposed departmental budgets. All other salary changes for FY06 are proposed for funding in this account.

Town of Concord, Massachusetts

UNCLASSIFIED: Salary Reserve	ACCT.# 41
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Original Appropriation	403,500	250,829	285,000	400,000	400,000
Less transfers & encumb.	<u>355,774</u>	<u>209,144</u>	<u>285,000</u>	--	--
Balance unexpended (return to revenue)	47,726	41,685	0	--	--

FUNDING PLAN

	<u>FY05 Original Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	285,000	100.0%	400,000	100.0%	40.4%

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

UNCLASSIFIED: Land Fund

ACCT.# 42

Program Description

The Land Fund was established by Town Meeting vote on April 7, 1986 (Article 12). The Bylaw states that the Fund receives:

1. Appropriations voted at any Annual or Special Town Meeting;
2. Interest income on any available cash balance in the fund;
3. Gifts from private sources.

This budget account shows the appropriations voted by the Town, supported either by the property tax levy or by transfer from the available fund balance. No appropriation is proposed for FY06. The balance of the fund as of June 30, 2004 was \$29,862.

Program Implementation

The first use of the Land Fund was to acquire the Heywood Meadow (Lots 1&2) in 1986. This one-acre parcel was purchased at a total price of \$400,000, of which \$225,000 was raised from private donations and \$175,000 was raised by the issuance of town debt. Heywood Meadow Lot #3 (0.75 acre) was acquired in 1995 at a price of \$250,000; \$125,000 was raised from private donations, \$35,000 was paid from the Land Fund balance, and \$90,000 was raised by the issuance of town debt.

Besides the Heywood Meadow lot acquisitions, the Land Fund has expended more than \$1.5 million since its creation for the following acquisitions totaling 57 acres: Marshall land (3.69 acres off of Harrington Avenue - FY1987); EDCO land (4.22 acres on Barrett's Mill Road - FY1989); Sawmill Brook land (8 acres on Monument Street - FY1990); Unisys land (40 acres on White Pond to the Sudbury border - FY1992).

Expenditure Detail:

The FY04 transfer from the Land Fund was voted under the following Articles:

2003 Annual Town Meeting

- Article 40 transferred \$13,000 for the use of the Housing Authority to purchase land to be used for the construction fo family and/or elderly housing.
- Article 41 transferred \$50,000 for the development of land at 14A Baker Avenue for affordable housing

Special Town Meeting of March 22, 2004

- \$200,000 was allocated from the Land Fund toward the \$1.2 million purchase price of the 13-acre Ammendolia parcel on Bedford Road.

Performance Information

In addition to the Land Fund resources, the Town has in recent years allocated other tax and enterprise funds for land acquisition – amounting to an additional \$4.6 million and 208 acres in since 1987. To complement Town funds, private gifts and State grants have added about \$3.4 million toward the purchase of land.

The total FY06 debt service commitment for land acquisition purposes from all funds is projected at \$433,218 (\$145,463 excluded from the Levy Limit).

	<u>Original Issue</u>	<u>Issue Date</u>	<u>General Fund</u>	<u>Enterprises</u>
Forest Ridge Rd substation site	\$ 500,000	4/15/92		\$ 34,755
Mattison Field (ORNAC)	1,410,000	5/15/98	\$145,463	
Benson Land well site (Ball's Hill)	2,000,000	3/01/02		253,000
		TOTAL	\$145,463	\$ 287,755

Town of Concord, Massachusetts

UNCLASSIFIED: Land Fund	ACCT.# 42
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Transfer from Land Fund	0	277,425	0	0	0

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm.\$	% of Budget	% Change in Dollars
Land Fund	0	--	0	--	--

LAND FUND HISTORY

	ACTUAL					PROJECTED	
	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
SOURCES:							
Beginning Balance	\$ 328,329	321,231	333,804	299,012	304,594	29,862	38,787
Sale of Land	0	0	0	0	0	708,925 (g)	
Tax Levy	0	0	0	0	0	0	0
Gifts	0	0	0	0	0	0	0
Interest earned	17,902	19,936	10,208	5,582	2,693	10,000	1,000
	\$ 346,231	341,167	344,012	304,594	307,287	748,787	39,787
USES:							
Debt service	\$ 0	0	0	0	0	0	
Land purchase	0	0	0	0	263,000 (e)	710,000 (h)	
Options	0	0	0	0	0	0	
Appraisal, legal, surveying, etc.	25,000 (a)	7,363 (c)	45,000 (d)	0	14,425 (f)	0	
	\$ 25,000	7,363	45,000	0	277,425	710,000	
Ending Balance	\$ 321,231	333,804	299,012	304,594	29,862	38,787	
Notes:	<p>(a) Includes \$10,000 for Hebb land purchase (Art.37,1999); additional \$20,000 from gifts.</p> <p>(b) Appropriated for use of Concord Housing Authority for land acquisition (Art. 46, 1999 Town Meeting).</p> <p>(c) Includes \$1 appropriated by Article 34 (2000 Town Meeting) for 21 acres, lot B, Hebb Land on Virginia Road, acquired for conservation purposes.</p> <p>(d) Includes \$25,000 appropriated for use of Concord Housing Authority for land acquisition (Art. 47, 2001 Town Meeting); \$20,000 appropriated for purpose of evaluating several parcels of town-owned land with respect to potential for development of affordable housing (Art. 49, 2001 Town Meeting).</p> <p>(e) Includes \$13,000 appropriated for the use of Concord Housing Authority for purchase of land or options, for purpose of construction of family/elderly housing (Art. 40, 2003); \$50,000 appropriated to acquire or develop affordable housing at 14A Baker Ave. (Art. 41, 2003); \$200,000 appropriated to acquire Ammendolia land (Art. 2, STM of March 22, 2004).</p> <p>(f) Includes \$6,900 for Wagner land appraisal; \$7,525 for various other appraisals.</p> <p>(g) Sale of 63B Cambridge Turnpike pursuant to Article 5, Special Town Meeting, March 22, 2004.</p> <p>(h) The 2005 Town Meeting will be asked to appropriate proceeds from the 63B Cambridge Turnpike sale to partially redeem the \$900,000 note issued for the Ammendolia purchase.</p>						

Program Description

The Town of Concord's infrastructure includes approximately one hundred and three (103) miles of public roads functionally classified as arterial roads, collector roads and local streets. Arterial roads provide movement between collector roads, other arterial roads and major highways and make up approximately 34% of Concord's public roads. Collector roads, used primarily to connect local streets to other collector and arterial roads, make up approximately 7% of Concord's public roads. The remaining 59% of our public roads consist of local streets.

In accordance with our 20-year Roads Program Plan, the level of annual funding has consistently averaged \$1,000,000 since the mid-1990's. Additional funding for FY06 will allow for associated drainage improvements to be accomplished. Prior to FY00, annual State aid comprised approximately one-half of this level of annual funding. Beginning in FY 2000, the annual State aid contribution for Concord from the Transportation Bond Bill (referred to as "Chapter 90 Aid") was cut by \$179,000 from its previous level of \$535,000. From the period, FY00 to FY04, the funding level was reduced from \$356,000 to \$352,000. However, in FY 2005 this funding was increased to \$421,000. Therefore, for FY06 we are conservatively estimating this amount to be \$352,000.

Program Implementation

Concord Public Works' pavement management strategy and 20-year Roads Program Plan emphasizes adequate investment in road rehabilitation combined with preventive and routine maintenance. A key tool for enhancing pavement maintenance is the extensive use of crack-sealing (funded in Highway Maintenance, Account No. 20). This strategy, based on the recommended funding levels and guidance provided by pavement management software, maintains the integrity of the existing road structures while improving selected roads by means of reconstruction, cold plane/overlay, and chip sealing.

The Roads Program Plan is based on a detailed condition survey in which 25% of the Town's roads are evaluated each year. The Annual Roads Program Plan is developed utilizing a comprehensive approach based on pavement management software, CPW Engineering/Operations knowledge, and Town utility plans. After this plan is approved by the Public Works Commission, the program is administered through the CPW Engineering Division.

The 2004 Roads Program consisted of two major components. The first was the application of a 1-1/2" asphalt overlay to a variety of different roads in Concord. These roads included: Commonwealth Avenue (Main Street to Laws Brook Road); Main Street (Damon Mill bridge to Water Street, Route 2 to Orchard Road, and Westgate Park to Church Street); Monument Street (3,600 feet south of Buttricks Hill Road to the Carlisle town line); Bedford Street (Court Lane to 900 feet north of Partridge Lane); Elm Street (Main Street to Baker Avenue); Old Road to Nine Acre Corner (ORNAC) from Route 2 to Emerson Hospital; Old Marlboro Road (ORNAC to Williams Road and Old Pickard Road to Sudbury town line); Oxbow Road; Pine Street; Sudbury Road (Heath's Bridge Road to Garfield Road and Fitchburg Turnpike to Sudbury town line); and Walden Street (Main Street to Heywood Street). A total of 7.7 miles of roads were overlaid in 2004.

The second major component of the 2004 Roads Program was the construction of a new entrance for Assabet Avenue onto Barrett's Mill Road. As part of this work, the entrance of Assabet Avenue onto Route 2 was removed and the remaining portion of the existing roadway was rebuilt. The elimination of the Route 2 access point is a great improvement in safety for the residents of Assabet Avenue as well as the users of Route 2. This project had the support of the Massachusetts Highway Department (MHD), which provided the Town \$150,000 for completion of this project. These funds were separate from the Chapter 90 monies already provided to the Town.

The 2005 Roads Program Plan will be based on the results of the pavement management program analysis, the CPW "Roads Team" review, and final approved funding levels.

Town of Concord, Massachusetts

UNCLASSIFIED: Road Improvements	ACCT.# 43
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EXPENDITURE DETAIL

	<u>FY03 Expend.</u>	<u>FY04 Expend.</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Road Improvements	1,216,959	1,029,529	1,150,872	1,132,000	1,332,000

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 Recomm.\$</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	80,000	7.0%	80,000	6.0%	0.0%
State Aid - Chapter 90	420,872	36.6%	352,000	26.4%	-16.4%
Borrowing	650,000	56.5%	900,000	67.5%	38.5%
	<u>1,150,872</u>	<u>100.1%</u>	<u>1,332,000</u>	<u>100.0%</u>	<u>15.7%</u>

AUTHORIZED POSITIONS

<u>Code</u>	<u>Position Title</u>	<u>Grade</u>	<u>FY05 Budget</u>		<u>FY06 Recommendation</u>	
			<u># Positions</u>	<u>\$ Amount</u>	<u># Positions</u>	<u>\$ Amount</u>
	NONE					

Performance Information

At the requested level of funding, the Pavement Management Software predicts that the current network PCI can be sustained and associated drainage improvements can be accomplished. Reduced funding may result in a deterioration of road conditions and a lower PCI, resulting in higher future costs. Recent gains in the network PCI (see following table) may be lost if the Roads Program endures a sustained period of reduced funding.

The following table presents the improvements realized in the past five years as a result of the properly funded, pro-active approach to pavement management. As shown by the PCI network average, there has been a steady increase in the condition of roads during the recent past. With the current funding amounts, the PCI network average is expected to remain at this level.

	<u>1999</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
PCI Network Average	79%	80%	80%	82%	81%
Recommended Repair(s)					
▪ Rehabilitation	16%	16%	16%	11%	9%
▪ Overlay-Chipseal-Crackseal	35%	47%	47%	48%	47%
▪ Routine Maintenance	17%	10%	7%	10%	15%
▪ No Maintenance Required	32%	27%	30%	31%	29%

The recent history of Road Program funding sources for Concord is shown below. Sources include General Fund, Local Borrowing Authorization and Chapter 90 State Aid. Estimates beyond FY 2006 are not included for state funds since it is impossible to pre-determine future year(s) funding amounts, if any. Local funding from both the General Fund and Local Borrowing Authorizations is shown for FY 1997 through FY10. Funds from these sources are based on Concord's Capital Improvement Program (CIP) for FY06 – FY10. The Town Manager's recommendation for FY06 provides total Roads Program funding of approximately \$1,332,000, consisting of \$80,000 from the General Fund, \$900,000 from Local Borrowing Authorization, and an estimated \$352,000 in Chapter 90 (which represents a 1/3 reduction in Chapter 90 funding from pre-2000 levels). In a pro-active effort to maintain needed funding levels for proper road maintenance, the local share of funding sources from FY02 through FY06 has been substantially increased to replace State cutbacks, which have resulted in the deferral or elimination of local funding for other capital needs.

Road Program Funding History & CIP Plan (as of January 2005)

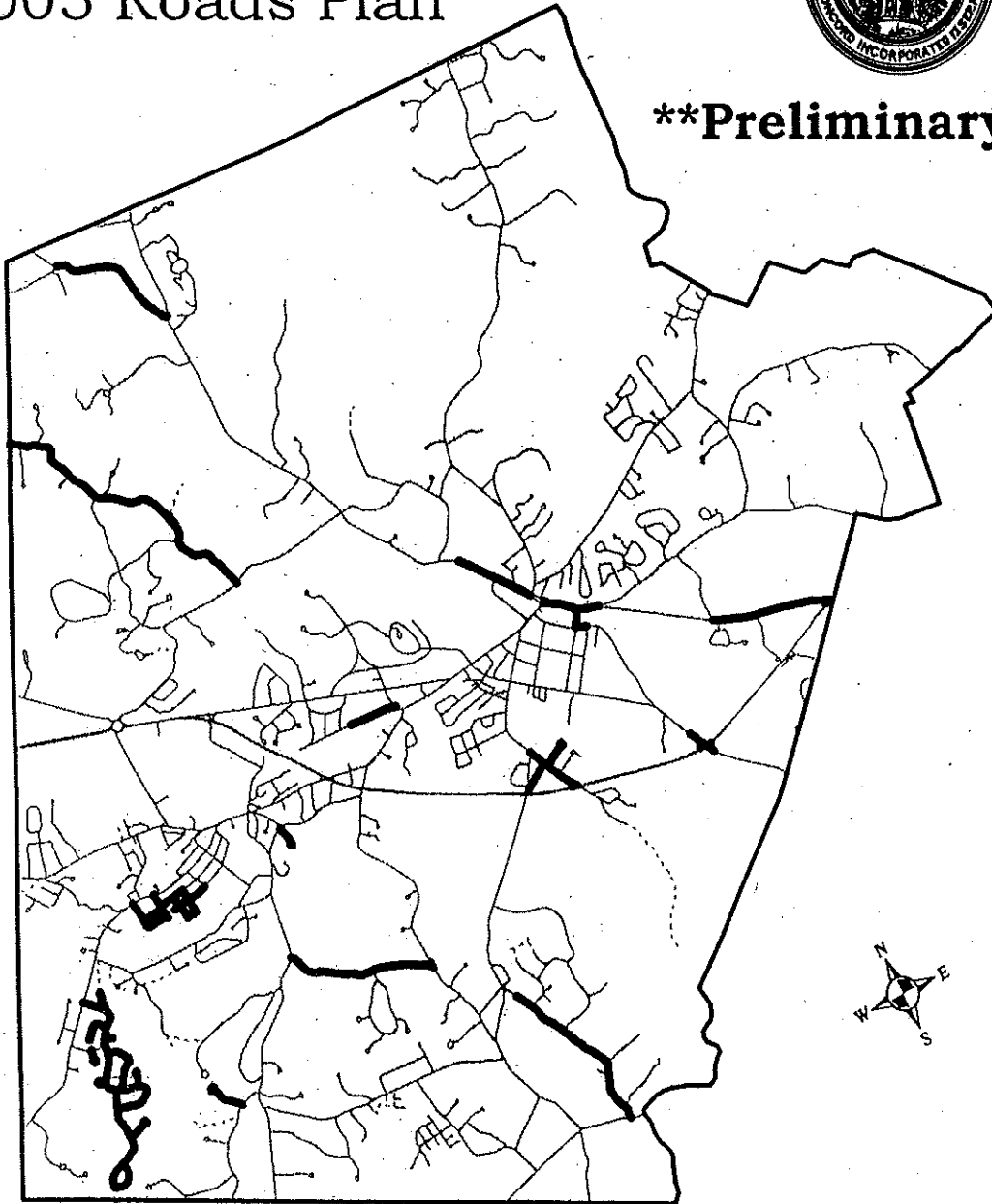
FY	General Fund	Local Borrowing Authorization	State Aid Chapter 90	MA Reference Number	Total
1997	\$50,000	\$385,000	\$535,000	36192	\$ 970,000
1998	60,000	590,000	535,000	36897	1,185,000
1999	60,000	475,000	535,000	37255	1,070,000
2000	60,000	500,000	356,000	37610, 37965	916,000
2001	60,000	480,000	357,000	38366, 383660	897,000
2002	65,000	670,000	353,000	235065,253C067	1,088,000
2003	70,000	795,000	352,000	3246067	1,217,000
2004	75,000	600,000	352,000	4246067	1,027,000
2005	80,000	650,000	421,000	4501 35369	1,151,000
2006	80,000	900,000	352,000	(estimate)	1,332,000
2007	80,000	710,000	unknown		
2008	85,000	800,000			
2009	85,000	850,000			
2010	85,000	900,000			

Town of Concord


2005 Roads Plan

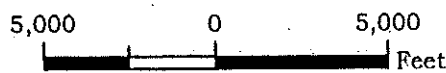


****Preliminary****



This map was created by Concord Public Works. The information is provided as a reasonably accurate point of reference, but is not intended to represent authoritative location, and is not to be used for conveyances. The Town of Concord shall not be held responsible for the accuracy or misuse of these data.

 Proposed 2005 Roads Plan

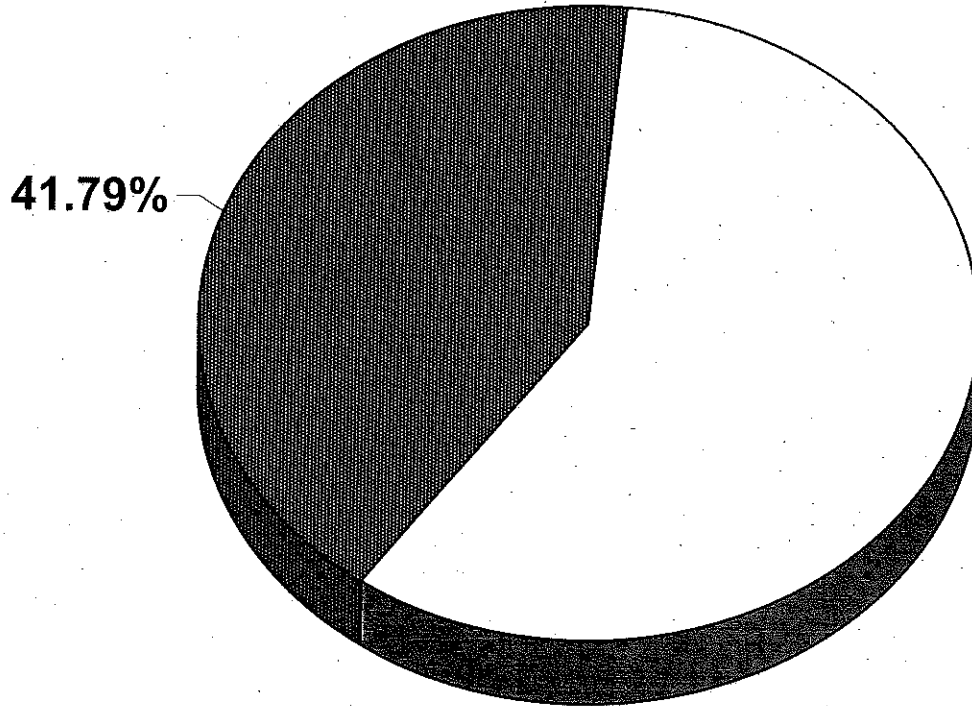


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SUMMARY: Joint (Town & CPS)

ACCT. # 44 - 48

Joint (Town-CPS) Accounts as a Percent of Town Appropriation



Proposed Change in Joint (Town-CPS) Appropriations

<u>ACCOUNT NAME & NUMBER</u>	<u>PERCENT CHANGE</u>
44A Group Insurance	9.8%
44B Property & Liability Insurance	12.5%
45 Unemployment/Workers Compensation	16.7%
46 Retirement	3.5%
47 Social Security / Medicare	3.3%
48 Debt Service - within limit	6.0%
debt exclusion	41.7%

Town of Concord, Massachusetts

SUMMARY: Joint (Town-CPS)	ACCT. # 44 - 48
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ACCOUNT SUMMARY

ACCOUNT NAME & NUMBER	BUDGET		APPROPRIATION	
	FY05	FY06	FY05	FY06
44A Group Insurance	2,870,000	3,150,800	2,642,000	2,900,000
44B Property & Liability Insurance	339,000	375,000	200,000	225,000
45 Unemployment & Workers Compensation	150,000	175,000	150,000	175,000
46 Retirement	2,482,670	2,573,894	2,166,500	2,242,250
47 Social Security / Medicare	550,000	568,900	460,000	475,000
48 Debt Service	5,265,987	5,872,141	3,988,388	4,758,374
TOTAL	11,657,657	12,715,735	9,606,888	10,775,624

FUNDING PLAN

	FY05	FY06	% Change
General Fund	9,606,888	10,775,624	12.2%
Light Fund	1,178,954	1,072,169	-9.1%
Water Fund	624,254	604,709	-3.1%
Sewer Fund	27,061	26,383	-2.5%
Solid Waste Disposal Fund	800	850	6.3%
Parking Meter Fund	700	750	7.1%
Recreation Fund	80,000	85,250	6.6%
Various Sources	139,000	150,000	7.9%
TOTAL	11,657,657	12,715,735	9.1%

Program Description

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

The Town's group health insurance plan is provided through the *Minuteman Nashoba Health Group (MNHG)*, a consortium of eleven towns, three regional school districts and a Special Education Collaborative. The group consists of: Concord, Carlisle, Ayer, Bolton, Boxborough, Harvard, Groton, Lancaster, Pepperell, Stow, Tyngsboro, the Concord-Carlisle Regional School District, the Lincoln-Sudbury Regional School District, the North Middlesex Regional School District, and the Concord Area Special Education Collaborative. As of October, 2004, the MNHG Group covered 3,378 employees and retirees.

Dental and basic life insurance, as well as the non-contributory programs of supplemental life insurance and disability income protection, are contracted jointly with the Concord-Carlisle Regional School District and provided to all eligible town, CPS and CCRSD employees

Program Implementation

The objective in forming the *Minuteman Nashoba Health Group* in 1990 was to realize the purchasing benefits and actuarial soundness of a larger group, and thus to rein in expected future cost increases. The present program was put into place on July 1, 1993. The group offers the Harvard Pilgrim Health Plan, two optional plans through the Tufts Health Plan, the Fallon Plan and an out-of-area plan for retirees living outside of the Tufts and Harvard Health Plan service areas (administered by Harvard Pilgrim). A Medicare supplement plan (administered by Tufts) and several HMO Senior Plans are offered to eligible retirees. Those retirees who are not Medicare-eligible can continue in one of the other group plans, in accordance with state law.

With the exception of the Medicare-supplement senior plans, the MNHG program is self-funded and protected by reinsurance. The Concord Treasurer's Office serves as treasurer for the group, which had revenues of \$19.3 million in its fiscal year ended May 31, 2004. The MNHG ended that fiscal year with an audited net asset position of \$2,406,847.

As the chart below illustrates, group health insurance cost has increased sharply in recent years. The chart shows the Town share, but employees have experienced a corresponding rise in their out-of-pocket cost. This has been a nation-wide phenomenon. The recommended budget for FY06 is 88% higher than actual expenditures of FY01 (just a 5-year interval). Despite this sharp increase, the MNHG rates remain lower than for many other area public jurisdictions. Boxborough, Bolton, Lancaster and the North Middlesex Regional School District have joined the group in the recent past.

Of Concord's total FY04 Group Health Insurance expense of \$2.4 million, \$513,000 or 21% was for retiree coverage. This component alone has increased by 67% over the past five years (from FY00). The Town plans to undertake a valuation study of post-retirement health insurance costs. A home-rule petition to allow the creation of a post-retirement group health insurance trust fund was approved by the 2004 Town Meeting and is pending at the state legislature. A new regulation issued by the Governmental Accounting Standards Board (GASB #45) will require that we record the annual accrued current liability for post-retirement employee benefits effective with our financial statements of June 30, 2007.

Town of Concord, Massachusetts

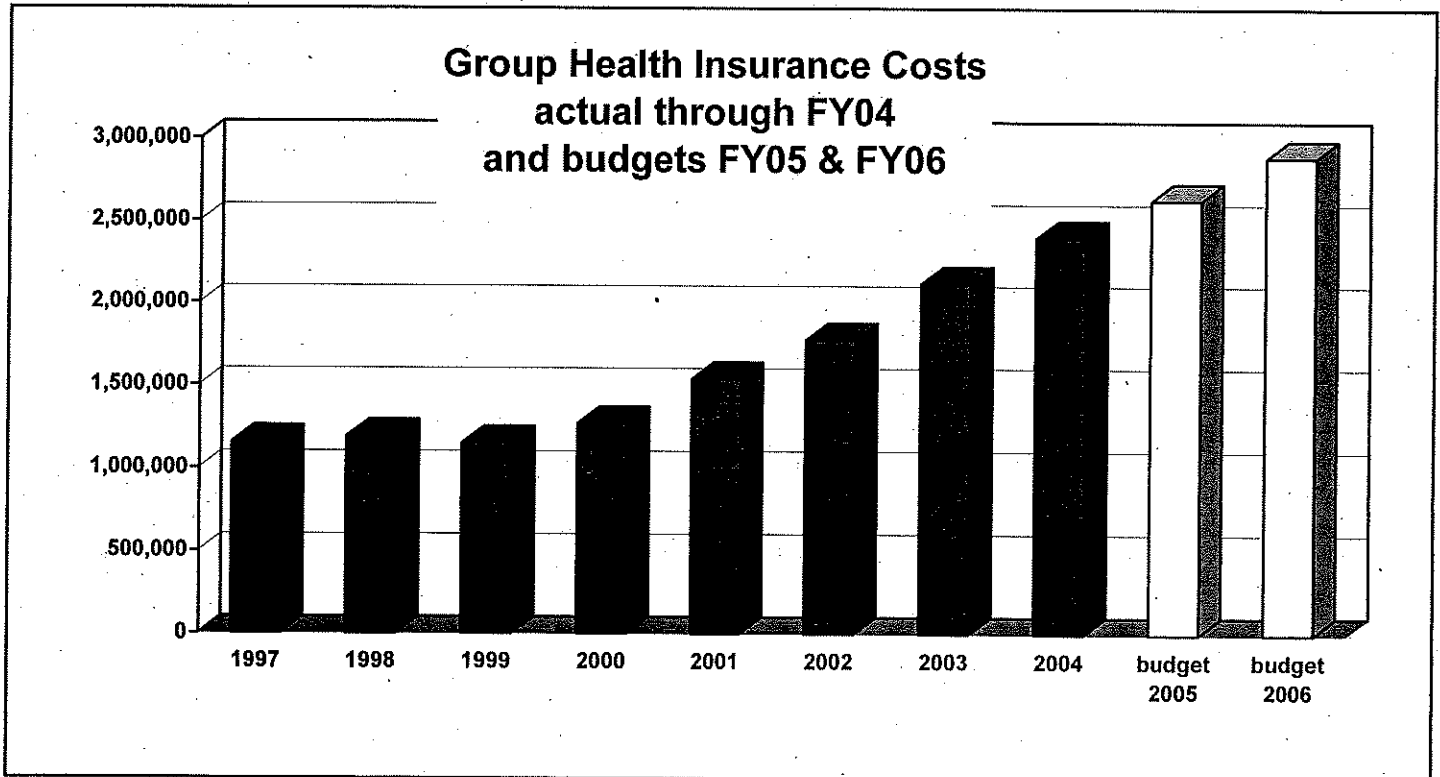
JOINT (TOWN-CPS): Group Insurance	ACCT.# 44A
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Health Insurance	2,119,245	2,400,420	2,630,000	2,890,000	2,890,000
Life Insurance	19,818	20,048	25,000	24,800	24,800
Dental Insurance	194,990	207,189	213,500	234,500	234,500
Other Prof. Svcs.	1,200	1,200	1,500	1,500	1,500
Transfer to:					
Insurance Reserve Fund	23,137	40,386	--	--	--
TOTAL	2,358,390	2,669,243	2,870,000	3,150,800	3,150,800

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm. \$	% of Budget	% Change in Dollars
General Fund	2,642,000	92.2%	2,900,000	92.1%	9.8%
Light Fund	120,000	4.2%	132,000	4.2%	10.0%
Water Fund	57,000	2.0%	62,700	2.0%	10.0%
Sewer Fund	16,000	0.6%	17,600	0.6%	10.0%
Recreation Fund	35,000	1.2%	38,500	1.2%	10.0%
	2,870,000	100.0%	3,150,800	100.0%	9.8%



Program Description

This account funds property insurance coverage for all Town-owned buildings and contents, vehicles, boilers and machinery; liability coverage for Town officials; and special risk coverage for police and fire personnel. Insurance policies cover the Concord Public Schools, the Concord-Carlisle Regional High School, 51 Walden Street (Friends of the Performing Arts in Concord - "FOPAC"), the Emerson Building ("Emerson Umbrella"), and all properties of Town departments including assets of the Town enterprises (Light, Water, Sewer).

Program Implementation

The Town purchases blanket insurance coverage for all municipal and school buildings (with a current direct damage blanket limit of \$75 million) and approximately 240 vehicles of all kinds, from police cars to school buses to backhoes, against damage or loss. Coverage also includes any construction projects that are undertaken during the year. Excess umbrella liability coverage of \$10 million is purchased at a current year cost of \$49,287.

The Town is advised by an insurance consulting firm on an as-needed basis in order to guarantee the Town meets all insurance requirements and is able to respond to fluctuating market changes. The insurance program is managed by the Assistant Town Manager.

Property and Liability insurance is currently purchased through the Metrogard Municipal and Public School Program. The total annual premium budget for the current year is about \$312,000. Premium rates increased about 13% from FY04 to FY05. The proposed FY06 budget allows for a further 11.5% overall premium increase at August 1, 2005.

The FY06 premium budget is projected to be distributed, based upon building and vehicle ownership, as follows:

General Fund	\$ 200,000	57.1%
Concord Public Schools	33,250	9.5%
Concord-Carlisle High School	43,750	12.5%
<u>Enterprises:</u>		
Water	22,400	6.4%
Sewer	8,750	2.5%
Light	41,850	11.0%
<u>all other:</u>		
Fopac, Umbrella	6,300	1.8%
	<u>\$ 350,000</u>	

Town of Concord, Massachusetts

JOINT (TOWN-CPS): Property & Liability Insurance	ACCT.# 44B
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Insurance Premiums	229,753	302,712	314,000	350,000	350,000
Damages to Person & Property	0	300	5,000	5,000	5,000
Insurance Advisor	17,865	10,451	20,000	20,000	20,000
Other Expenses	3,117	0	0	0	0
Transfer to:					
Insurance Reserve Fund	59,299	52,562	--	--	--
TOTAL	<u>310,034</u>	<u>366,025</u>	<u>339,000</u>	<u>375,000</u>	<u>375,000</u>

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm. \$	% of Budget	% Change in Dollars
General Fund	200,000	59.0%	225,000	60.0%	12.5%
Other Sources -	139,000	41.0%	150,000	40.0%	7.9%
Schools (CPS,CCRHS)					
Enterprises (Light,Water,Sewer)					
Lessees (FOPAC and Emerson Umbrella)					
	<u>339,000</u>	<u>100.0%</u>	<u>375,000</u>	<u>100.0%</u>	<u>10.6%</u>

Insurance Premium Detail

Type of Coverage	FY03 Gross Actual	FY04 Gross Actual	FY05 Gross Budget	FY06 Gross Budget	FY06 Gen. Fund
Automobile	96,710	121,020	130,000	145,000	90,000
Public Officials Liability	6,801	11,558	12,000	13,000	12,000
Prop./Genl.Liab.Pckg.	82,268	105,553	108,000	120,000	67,000
Boiler & Machinery	5,296	6,754	7,000	8,000	6,000
Excess Umbrella Liab.	34,398	39,190	40,000	46,000	23,000
School Leaders Liab.	4,280	15,012	15,000	16,000	0
Bonds	0	3,625	2,000	2,000	2,000
TOTAL	<u>229,753</u>	<u>302,712</u>	<u>314,000</u>	<u>350,000</u>	<u>200,000</u>
START					

Program Description

Unemployment Compensation:

This account covers the cost of claims for both Town and School (K-8) personnel involving layoff from service, layoff from subsequent employment, resignation due to relocation of a spouse's job, and underemployment (being available for full-time work, even if the position is part-time). The Town has chosen the "reimbursement method," which means that it pays for actual claims incurred rather than a tax on total payroll. Claims cost estimated for FY06 in relation to total projected payroll of about \$35 million is approximately two-tenths of one percent.

The budget recommendation allows for a slightly increased level of claims experience. While neither the Town nor the Schools are foreseeing any circumstance requiring staff reductions, claims can arise from a variety of situations. This includes layoff from a subsequent employer.

The weekly benefit rate is the average weekly wage for the two highest quarters in the claimant's past year ("base period") of employment, subject to a maximum of \$512 (with \$25 per dependent added). The claimant is then eligible for a total benefit which is the **lesser** of:

- (a) 30 times the weekly benefit
- or
- (b) 36% of the base period wages.

Workers' Compensation:

This account covers medical expenses for Town and School employees injured on the job. Salary continuation costs are charged to each department's budget. The Town and School departments carry out continual activities to focus on employee safety. Our cost experience over the years has been highly favorable. The School Department (for CPS employee coverage only, not CCRSD) and the Town administration have jointly retained consulting services, claims administration services and stop loss reinsurance coverage.

"Stop Loss" coverage with an insured ceiling of \$2 million per year, a specific retention level of \$350,000 per accident and an aggregate retained loss of \$534,656 per year has been acquired for the current year (August 1, 2004 to July 31, 2005) at a premium of \$26,953, of which the General Fund's share was \$21,984.

Program Implementation

Enterprise Funds and Special Revenue Funds with significant staffing costs are charged directly for costs pertaining to employees of those departments (water, sewer, solid waste disposal, electric, and recreation).

Unemployment Compensation administration is managed through the Town Finance Department. This includes preparation and filing of statements of earnings (required to be submitted to the state Department of Employment Security within ten days of notification of a claim) and filing appeals of erroneous or questioned claims for both town department and CPS employees.

Workers Compensation administration for town and CPS employees is managed through the Town Personnel Department. Claims case management and medical expense/benefit processing is carried out by a private firm contracted by the Town.

Town of Concord, Massachusetts

JOINT (TOWN-CPS): Unemployment & Workers' Compensation	ACCT.# 45
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EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Unemployment Comp.	65,842	38,791	65,000	75,000	75,000
Workers' Compensation:					
• admin. services	12,725	14,900	15,000	15,000	15,000
• reinsurance/stoploss	17,813	22,554	25,000	25,000	25,000
• medical expenses	40,956	22,081	45,000	60,000	60,000
• other	3,164	3,637	0	0	0
	<u>74,658</u>	<u>63,171</u>	<u>85,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL	140,500	101,962	150,000	175,000	175,000

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm. \$	% of Budget	% Change in Dollars
General Fund	150,000	100.0%	175,000	100.0%	16.7%

Performance Highlights

Unemployment Compensation

<u>Beneficiaries</u>	<u>Town *</u>	<u>School (CPS)</u>	
FY1995	4	7	<i>For FY04, School (CPS) employees represented 49% of unemployment compensation costs and 12% of workers' compensation medical costs.</i>
FY1996	0	3	
FY1997	3	3	
FY1998	3	1	
FY1999	2	3	
FY2000	5	5	
FY2001	1	3	
FY2002	1	3	
FY2003	5	4	
FY2004	6	8	

* not including enterprises (Water, Sewer, Light)

Program Description

The Town administers a contributory retirement system established under Massachusetts General Laws, Chapter 32, that is partially funded by employee contributions. Employer groups covered by the System include the Town of Concord (including the Concord Public School Department, **CPS**), the Concord-Carlisle Regional School District (**CCRS**D) and the Concord Housing Authority (**CHA**). The Retirement System covers substantially all municipal employees working at least 25 hours per week, except for teaching personnel (who are members of the State Teachers Retirement System, a single statewide system for which the employer cost is covered by the state budget).

Program Implementation

106 Local Retirement Boards operate under the rules of MGL Chapter 32. Most small towns are members of a County Retirement System. The Concord Retirement Board is a five-member body consisting of the Town Accountant, two elected members, one appointee of the Board of Selectmen and one member appointed by the other four. The system is administered with the assistance of the Town's Finance Department; the Town Treasurer is custodian of the System's assets.

The System is "unfunded" in that, since its inception in 1937 and continuing until 1992, the employer contribution had been related solely to pension payments for current retirees. A "funded" system would require that, upon retirement, assets had been accumulated on behalf of each member sufficient, with continued investment earnings, to meet pension obligations for the projected life of the beneficiary. The "Unfunded Liability" of a system is a measure of the shortfall between projected actuarial obligations and accumulated assets. Current taxpayers are thus paying not only for the accumulating future benefits payable to current employees upon their retirement, but also, to the extent a pension system is not "fully funded," for benefits to persons already retired. A pension system can be fully funded at one point in time and then be underfunded later even while making required funding plan payments, if the investment yield falls below the actuarial projection. Concord's assumed annual investment yield for the purpose of calculating its future obligations is 7.75%.

Recognizing the adverse fiscal implications of a funding shortfall, the Town of Concord commenced in 1978 a program of funding its accumulated past service liability. At January 1, 1993, assets amounting to \$5,492,405 were transferred from this special "Pension Reserve" fund to the Retirement System in connection with the formal adoption of a twenty-year funding plan to amortize the remaining unfunded liability.

The actuarial valuation of January 1, 2004 reported pension benefit obligations as follows:

	at 1/1/02	at 1/1/04	% change (2 yrs)
Obligations (AAL)	\$67,762,944	\$76,563,521	+13.0%
Assets (AVA)	\$56,748,473	\$63,067,203	+11.1%
Unfunded Obligation	\$11,014,471	\$13,496,318	
Funded Ratio	83.7%	82.4%	

Plan obligations include the impact of acceptance by the 1998 Town Meeting of a state law governing cost-of-living adjustments (COLA) to retirees. The COLA statute provided for a pension increase equal to the social security percentage increase each year or 3%, whichever is less, on the first \$12,000 of annual pension payment. The 1999 State Legislature enacted a further revision, permitting the granting of a full 3% COLA adjustment on the first \$12,000 (a maximum adjustment of \$360 per year) without regard to whether the social security adjustment was lower than 3%. This revision was accepted by a 2000 Town Meeting vote. The Concord Retirement Board's Funding Plan assumes a 3% annual COLA in perpetuity. If, however, the \$12,000 base for COLA adjustments is raised, the Funding Plan could be affected significantly.

In addition to the system's assets shown above, the Town continues to maintain a Pension Reserve Fund that had a market value of \$3,344,534 on December 31, 2004. As of that date, the market value of the system's assets was estimated at \$69,541,515 million.

Town of Concord, Massachusetts

JOINT (TOWN-CPS): Retirement	ACCT.# 46
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EXPENDITURE DETAIL

	FY03 <u>Expend.</u>	FY04 <u>Expend.</u>	FY05 <u>Budget</u>	FY06	
				<u>Dept. Request</u>	<u>Manager Recommends</u>
Contributory Retirement	2,253,178	2,299,821	2,390,032	2,508,179	2,508,179
Non-Contrib. Retirement	2,217	2,217	2,250	2,250	2,250
Military Service Credit	0	4,281	0	0	0
To: Pension Reserve	93,399	112,515	90,388	63,465	63,465
TOTAL	<u>2,348,794</u>	<u>2,418,834</u>	<u>2,482,670</u>	<u>2,573,894</u>	<u>2,573,894</u>

FUNDING PLAN

	FY05 <u>Budget \$</u>	% of <u>Budget</u>	FY06 <u>Recomm. \$</u>	% of <u>Budget</u>	% Change <u>in Dollars</u>
General Fund	2,166,500	87.4%	2,242,250	87.2%	3.5%
Light Fund	273,365	11.0%	284,880	11.1%	4.2%
Water Fund	34,244	1.4%	40,831	1.6%	19.2%
Sewer Fund	8,561	0.3%	5,933	0.2%	-30.7%
	<u>2,482,670</u>	<u>100.1%</u>	<u>2,573,894</u>	<u>100.0%</u>	<u>3.7%</u>

Performance Highlights

Restatement to Actuarial Accrued Liability Method: (amounts in thousands)

Date of Actuarial Valuation and Data Provided	(1) Net Assets Available for Plan Benefits	(2) Actuarial Accrued Liability	(3) Percentage Funded (1)+(2)	(4) Unfunded Actuarial Accrued Liability (2)-(1)	(5) Annual Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Annual Covered Payroll (4)+(5)
January 1, 1994	27,603	38,207	72.2%	10,604	11,011	96%
January 1, 1996	33,678	42,701	78.9%	9,023	11,655	77%
January 1, 1998	43,221	51,392	84.1%	8,171	13,676	60%
January 1, 2000	56,251	59,720	94.2%	3,469	14,807	23%
January 1, 2002	56,748	67,763	83.7%	11,014	16,776	66%
January 1, 2004	63,067	76,564	82.4%	13,496	17,996	75%

Source: Watson Wyatt Worldwide through January 1, 1996.
Stone Consulting, Inc. since January 1, 1998.

JOINT (TOWN-CPS): Retirement

ACCT.# 46

The Pension Fund contribution required from the employers for FY06, as set forth by the revised 13-year Funding Schedule of the Jan. 1, 2004 Actuarial Valuation, is \$2,934,229. The **Cost of Benefits** required to be funded in FY06 is \$3,181,943. This difference of \$247,714 between the Funding Schedule amount determined actuarially and the Cost of Benefits amount (which is a measure of projected benefit outlays) may be drawn from the **Retirement System's Pension Reserve Fund** ("PRF" shown in table below, different from the Town's Pension Reserve Fund shown in the accompanying Expenditure Detail).

The Pension Fund is the portion of the System's total assets from which the employer share of retirement allowance is payable (the employee contributions are held in the Annuity Fund). FY03-05 costs and projected FY06 costs are:

	FY03	FY04	FY05	FY06
<i>Pension Fund</i>	\$3,051,485	\$3,273,875	\$3,245,839	\$3,181,943
<i>less PRF transfer</i>	<u>396,940</u>	<u>545,089</u>	<u>438,990</u>	<u>247,714</u>
Net funding, all employers: \$	\$2,654,545	\$2,728,786	\$2,806,849	\$2,934,229

Net funding is apportioned among the employer groups in accordance with the share of annualized covered payroll as of the preceding September 30th (in accordance with state law). The shares for FY06 will be:

	FY05	FY06 shares
Town (including CPS)	85.14%	85.48%
CCRS	13.64%	13.38%
Housing Authority	1.22%	1.14%

This budget proposes to meet the Town share of \$2,508,179 by allocating \$2,240,000 from the General Fund (up 3.5%) and \$268,179 from charges made to the Town's enterprise funds. The remainder of the General Fund appropriation, \$2,250, will pay the cost of a non-contributory pension (an assessment from the Town of Brookline).

Performance Information

The Retirement System operates on a calendar year fiscal period. For the year ended December 31, 2003, system receipts of \$14.3 million were derived as follows:

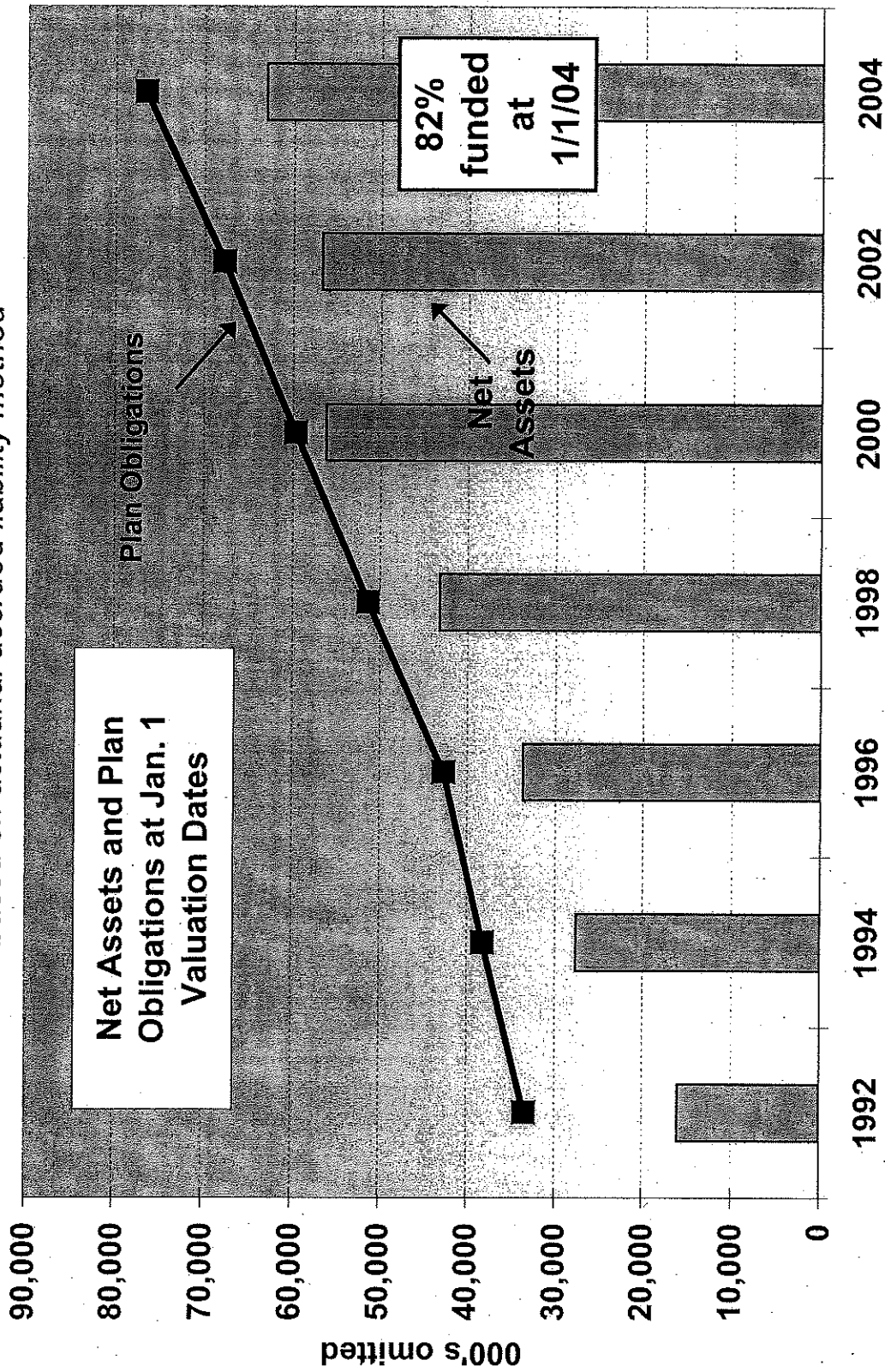
employee contributions	\$1,712,121
employer contributions	\$2,801,214
Commonwealth (COLA)	\$ 188,370
investment earnings & gains; all other	\$9,587,462

For the five-year period 1999-2003, the Concord Retirement System's investment performance showed an annualized return of 4.39% compared to a composite rate of return of 5.38% for all 106 retirement boards in the MGL Chapter 32 pension system. The S&P 500 index return for the same period was minus 0.57%.

Concord's funded ratio of 82.4% at January 1, 2004 ranked 14th out of 106 retirement boards as reported on PERAC's website as of October 2004.

Concord Retirement System - Funding Progress

based on actuarial accrued liability method



Program Description

Medicare Tax:

Federal legislation enacted in 1986 extended mandatory Medicare coverage to employees of state and local governments who were hired on or after April 1, 1986. Covered employees are required to pay withholding tax of 1.45% on regular earnings, matched by an equal 1.45% from the employer. This budget covers the employer share for both the Town and CPS employees. The escalating cost is related directly to the rate of employee turnover. Since inception of this tax, the covered percentage of the gross payroll has risen to 74% in FY04 and is projected to be 79% in FY06 (see chart, following page).

Social Security Tax:

Pursuant to legislation enacted by Congress in 1990 and effective July 1, 1991, town and CPS non-certified employees who are not members of the Town's retirement system are required to be covered by Social Security. The Town and the employee each pay the Social Security tax of 6.2%. Membership in the Town's retirement system requires a minimum 25-hour per week permanent position. Thus, the Social Security legislation covers most part-time employees. Departments placing particular emphasis on part-time employment include: Recreation, Library, Concord Public Schools. Employees required to pay the Social Security tax also lose exemption from the Medicare tax even if initially hired by the Town prior to April 1, 1986.

Performance Information

Medicare Tax

	FY00	FY01	FY02	FY03	FY04	est. FY05	est. FY06
% of payroll covered:							
Town	66%	68%	70%	71%	73%	75%	78%
CPS	63%	66%	68%	70%	74%	77%	80%
% of expense:							
Town	47%	47%	47%	47%	46%	46%	48%
CPS	52%	53%	53%	53%	54%	54%	52%

Social Security Tax

allocation, percent of expense

	FY04 actual	FY05 budget	FY06 budget
Town - General Fund	28%	27%	29%
Recreation	24%	23%	24%
Concord Public Schools	44%	43%	40%
Other	4%	7%	7%

Town of Concord, Massachusetts

JOINT (TOWN-CPS): Social Security/Medicare	ACCT.# 47
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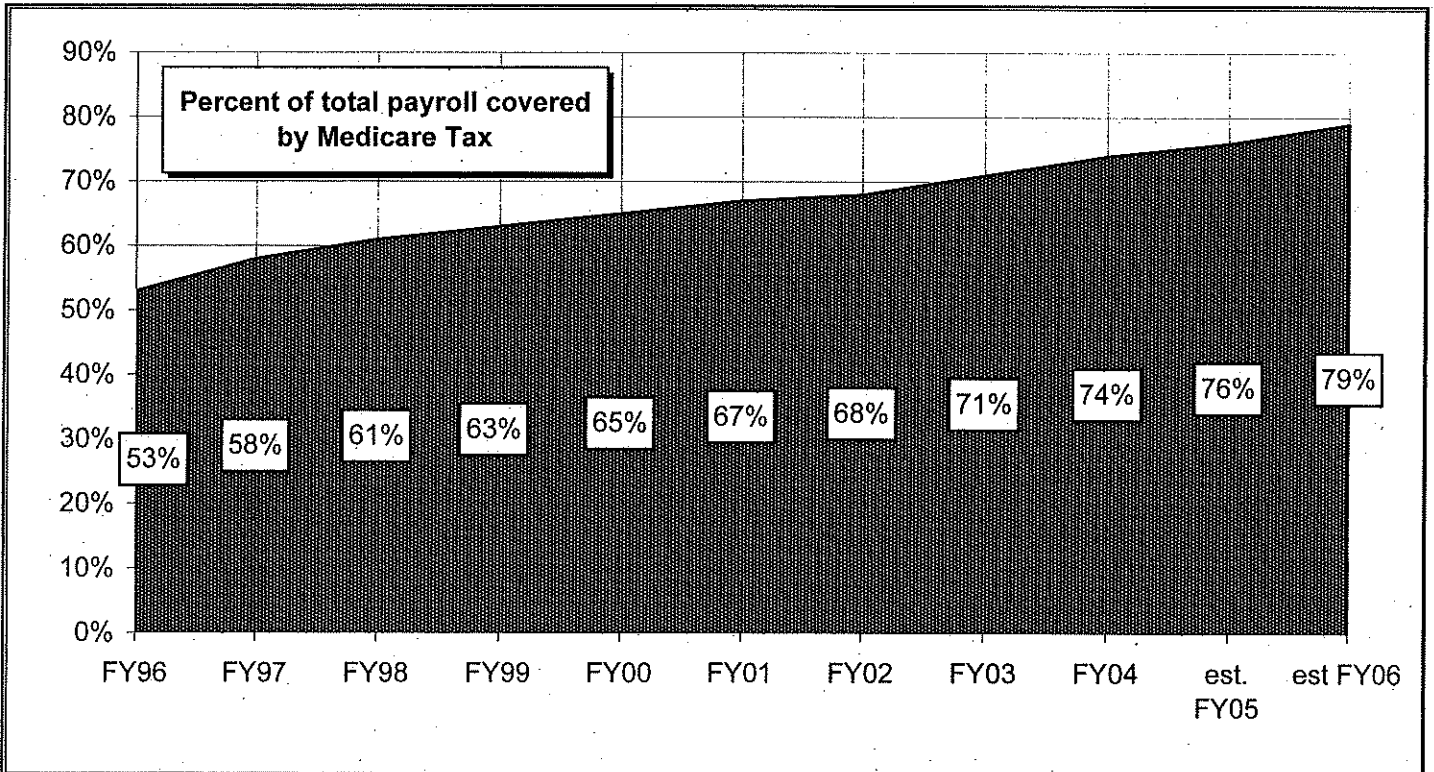
EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
Medicare Tax	323,845	340,170	400,000	425,000	425,000
Social Security Tax	127,328	124,749	150,000	143,900	143,900
TOTAL	451,173	464,919	550,000	568,900	568,900

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm. \$	% of Budget	% Change in Dollars
General Fund	460,000	83.5%	475,000	83.5%	3.3%
Light Fund	28,000	5.1%	29,000	5.1%	3.6%
Water fund	13,000	2.4%	13,700	2.4%	5.4%
Sewer Fund	2,500	0.5%	2,850	0.5%	14.0%
Recreation Fund	45,000	8.2%	46,750	8.2%	3.9%
Solid Waste Disposal Fund	800	0.1%	850	0.1%	6.3%
Parking Meter Fund	700	0.1%	750	0.1%	7.1%
	550,000	100.0%	568,900	100.0%	3.4%

Performance Information



Program Description

This budget provides for principal and interest repayment on the Town's long-term debt, short-term note interest for cash flow and construction financing needs, and costs associated with debt issuance. All debt is issued as "General Obligation" based on the full faith and credit of the Town, but debt issued on behalf of the Town's enterprises (Water, Sewer, Light) is supported fully by the respective enterprise revenue. On occasion, Special Revenue Funds may also be utilized to support debt service.

Capital financing and debt management policy for debt supported by property taxation within the levy limit is subject to the following guidelines:

- The total budget allocation for capital needs should be in the range of 7-8%;
- One-third of capital needs should be met from current resources; the cost of borrowing (principal and interest repayment, together with related issuance costs and short-term interest expense) should not exceed approximately 5% of the current resource budget;
- A rapid debt repayment schedule should be maintained for tax-supported debt, with a goal (for "within the levy limit" debt) of 65% repayment within five years and 90% repayment within ten years.

These guidelines serve several important purposes:

- Capital needs are not "squeezed out" of the budget by the demands of current operations;
- The appetite for meeting capital needs through potentially excessive borrowing is controlled;
- Rapid repayment schedules hold down the amount of debt service dollars expended in the form of interest costs; and new capacity is continually made available, continuously enabling newly recognized capital needs to be addressed without resort to debt exclusion votes.

Debt supported through a ballot vote to exclude such debt from the property tax levy limit ("excluded debt"), would be above the base 7-8% allocation and might be structured for a longer repayment depending on the nature of the project. Revenue-supported debt (water, sewer, light) is subject to different guidelines which relate to the useful life of the project and the current interest rate environment. Generally, debt issued for longer periods and/or with a slower repayment schedule incurs a higher interest rate.

Program Implementation

The FY06 recommended budget is based upon outstanding debt scheduled for repayment between July 1, 2005 and June 30, 2006 (\$4,779,560 principal and interest) with an additional amount incorporated for the first-year debt service on a new issuance of \$3,225,000 scheduled for sale during February 2005.

Performance Information

In February 2004 and again in September 2004, Moody's Investors Service reaffirmed the Town's credit rating of Aaa, its highest rating category. Concord is one of thirteen Massachusetts municipalities to hold this rating, which it has maintained since November 1987.

		Amount	Per Capita	% of Assessed Value
<i>Projected Debt level at June 30, 2005:</i>				
Tax supported, municipal - within limit	\$	7,225,000	\$ 425	0.14%
Tax supported, School - within limit		2,665,000	157	0.05%
Tax supported -debt exclusion		9,485,000	558	0.19%
Electric		3,440,000	202	0.07%
Water		<u>2,010,000</u>	<u>118</u>	<u>0.04%</u>
Total long-term debt	\$	\$ 24,825,000	\$ 1,460	0.49%

Town of Concord, Massachusetts

JOINT (TOWN-CPS): Debt Service

ACCT.# 48

EXPENDITURE DETAIL

	FY03 Expend.	FY04 Expend.	FY05 Budget	FY06	
				Dept. Request	Manager Recommends
LONG-TERM DEBT:					
Town - Principal	1,243,000	1,243,000	1,300,000		
- Interest	200,410	165,735	170,686		
Subtotal	1,443,410	1,408,735	1,470,686		
School - Principal	732,000	807,000	790,000		
- Interest	108,825	107,315	132,622		
Subtotal	840,825	914,315	922,622		
Total within levy limit	2,284,235	2,323,050	2,393,308	2,550,000	2,550,000
Debt Exclusion - Principal	125,000	1,035,000	1,165,000		
- Interest	35,428	86,503	123,388		
	160,428	1,121,503	1,288,388	1,802,991	1,802,991
Utilities - Principal	1,195,000	1,135,000	1,000,000	880,000	880,000
- Interest	366,955	327,832	277,599	233,767	233,767
Subtotal	1,561,955	1,462,832	1,277,599	1,113,767	1,113,767
TOTAL LT DEBT	4,006,618	4,907,385	4,959,295	5,466,758	5,466,758
BAN Interest	0	11,500	56,692	50,000	50,000
BAN interest-debt exclusion	123,612	131,462	200,000	305,383	305,383
Issuance Costs/Admin.	67,713	46,090	50,000	50,000	50,000
TOTAL	4,197,943	5,096,437	5,265,987	5,872,141	5,872,141

FUNDING PLAN

	FY05 Budget \$	% of Budget	FY06 Recomm. \$	% of Budget	% Change in Dollars
General Fund - within limit	2,500,000	47.5%	2,650,000	45.2%	6.0%
- debt exclusion	1,488,388	28.3%	2,108,374	35.9%	41.7%
Light Fund	757,589	14.4%	626,289	10.7%	-17.3%
Water Fund	520,010	9.9%	487,478	8.3%	-6.3%
Sewer Fund		0.0%	0	0.0%	0.0%
	5,265,987	100.1%	5,872,141	100.1%	11.5%

JOINT (TOWN-CPS): Debt Service

ACCT.# 48

Debt Service Schedule
for debt issued through September 30, 2004

Fiscal Year	Total Annual Debt Service		Total Principal Outstanding at June 30th	Tax Supported Annual Debt Service						Revenue Supported Annual Debt Service					
	Principal Matured	Interest Payment		Town (within levy limit)	Town (outside levy limit)	School (within levy limit)	School (outside levy limit)	Water	CMLP	Principal Matured	Interest Payment	Principal Matured	Interest Payment		
2005	4,235,000	790,772	21,600,000	1,300,000	195,615	60,325	790,000	96,251	920,000	160,982	420,000	100,010	580,000	177,589	
2006	4,025,000	754,560	17,575,000	1,130,000	144,123	50,638	530,000	64,581	1,260,000	261,451	405,000	82,478	475,000	151,289	
2007	2,910,000	628,283	14,665,000	985,000	107,645	43,388	470,000	47,569	350,000	233,363	405,000	65,523	475,000	130,795	
2008	2,475,000	530,121	12,190,000	735,000	77,912	36,513	335,000	32,960	350,000	224,613	355,000	48,320	475,000	08783	
2009	1,880,000	443,820	10,310,000	470,000	55,089	29,075	250,000	23,192	350,000	214,988	235,000	33,118	375,000	88,358	
2010	1,550,000	380,893	8,760,000	335,000	42,044	22,525	180,000	15,957	350,000	204,707	210,000	23,915	375,000	71,745	
2011	1,395,000	326,273	7,365,000	255,000	31,264	20,125	125,000	10,014	350,000	194,425	200,000	15,800	365,000	54,645	
2012	1,140,000	276,263	6,225,000	155,000	23,550	17,250	35,000	6,038	350,000	183,925	200,000	8,000	300,000	37,500	
2013	940,000	233,407	5,285,000	155,000	18,900	14,250	35,000	4,988	350,000	172,789	0	0	300,000	22,500	
2014	940,000	196,076	4,345,000	155,000	13,863	11,000	35,000	3,850	350,000	159,863	0	0	300,000	7,500	
2015	800,000	165,082	3,745,000	115,000	8,438	7,500	35,000	2,625	350,000	146,519	0	0	0	0	
2016	595,000	142,801	3,150,000	110,000	4,125	3,750	35,000	1,313	350,000	133,613	0	0	0	0	
2017	350,000	120,488	2,800,000	0	0	0	0	0	350,000	120,488	0	0	0	0	
2018	350,000	108,925	2,450,000	0	0	0	0	0	350,000	108,925	0	0	0	0	
2019	350,000	92,925	2,100,000	0	0	0	0	0	350,000	92,925	0	0	0	0	
2020	350,000	78,925	1,750,000	0	0	0	0	0	350,000	78,925	0	0	0	0	
2021	350,000	64,925	1,400,000	0	0	0	0	0	350,000	64,915	0	0	0	0	
2022	350,000	50,925	1,050,000	0	0	0	0	0	350,000	50,925	0	0	0	0	
2023	350,000	36,750	700,000	0	0	0	0	0	350,000	36,750	0	0	0	0	
2024	350,000	22,225	350,000	0	0	0	0	0	350,000	22,225	0	0	0	0	
2025	350,000	7,438	0	0	0	0	0	0	350,000	7,438	0	0	0	0	
total	25,835,000	5,451,877		5,900,000	722,568	1,800,000	2,855,000	309,358	8,830,000	2,874,734	2,430,000	377,184	4,020,000	741,921	

Interest expense as % of total debt service to final maturity: **17.43%**
Interest expense as % of total debt service, FY05: **15.73%**