

TOWN OF CONCORD

**Town Manager's  
Proposed Budget  
FY2004**

For the Fiscal Year  
July 1, 2003 - June 30, 2004

# Table of Contents

	<u>Page</u>
<b>Town Manager's Transmittal Message .....</b>	<b>1</b>
<b>Section I – Expenditure and Resource Summary ...</b>	<b>I-#</b>
Budget Organization .....	1
Budget Summary .....	3
Town Manager's Proposed Budget.....	5
General Fund Budget – All Accounts, FY00-03 and FY04 Guidelines .....	6
Resource Detail, General Fund .....	8
Guideline Budget Plan, Pie Chart .....	11
Budget Changes Recommended, Accounts 1 – 44 ....	12
Budget Change Highlights by Account .....	13
Analysis by Line Item Groups and Functional Areas ...	16
Comparison by Expenditure Category, FY02-04 .....	17
Proposed Town Operating Budget by Expense Category (Chart) .....	18
Proposed Town Operating Budget by Functional Area (Chart) .....	19
Joint Accounts (Chart) .....	20
General Fund Staffing Summary, FY04 Proposed .....	21
General Fund Staffing History, FY00-04.....	22
Comparison of Capital Outlay Accounts (FY03-04) ....	23
Capital Improvement Program (FY04 Budget Component) .....	24
Capital Outlay Plan (FY04-08) .....	25
Debt Authorization Recommendations (FY04-08) .....	27
Authorized and Unissued Debt .....	31
<b>Section II – Town Government Budget,                     Accounts 1-49 .....</b>	<b>II-#</b>
<b>Account Summary &amp; Funding Plan Summary.....</b>	<b>1</b>
<b>General Government Summary.....</b>	<b>2</b>
Town Manager.....	4
Hazardous Waste Collection.....	6
Legal Services.....	8
Elections.....	10
Registrars.....	12
Town Meeting & Reports.....	14
Planning.....	16
Board of Appeals.....	18

Natural Resources.....	20
Historic Districts.....	22
Inspections.....	24
Health.....	26
141 Keyes Road.....	28
Out-of-State Travel.....	30
<b>Finance &amp; Administration Summary.....</b>	<b>32</b>
Finance Committee.....	34
Personnel Administration.....	36
Finance Administration.....	38
Treasurer-Collector.....	40
Town Accountant.....	42
Assessors.....	44
Town Clerk.....	46
Information Systems.....	48
Town House.....	50
<b>Public Safety Summary.....</b>	<b>52</b>
Police Department.....	54
Fire Department.....	56
West Concord Fire Station.....	58
Police/Fire Station.....	60
Emergency Management .....	62
Animal Control.....	64
<b>Public Works Summary.....</b>	<b>66</b>
Administration.....	68
Engineering.....	70
Highway Maintenance.....	72
Snow Removal.....	74
Parks & Trees.....	76
Cemetery.....	78
Street Lighting.....	80
DPW Equipment.....	82
Drainage Program.....	84
Sidewalk Management.....	86
133/135 Keyes Road.....	88
<b>Human Services Summary.....</b>	<b>90</b>
Library.....	92
Health Services.....	96
Recreation Administration.....	98
Hunt Recreation Center.....	100
Harvey Wheeler Community Center.....	102
Council on Aging.....	104
Transportation.....	106
Veterans Services & Benefits.....	108
Ceremonies & Celebrations.....	110

Information Center.....	112
Historical Commission.....	114
<b>Unclassified Summary.....</b>	<b>116</b>
Town Employee Benefits.....	118
Reserve Fund.....	120
Salary Reserve.....	122
Land Fund.....	124
Road Improvements .....	126
Capital Projects.....	130
<b>Joint (Town-CPS) Summary.....</b>	<b>132</b>
Group Insurance.....	134
Property & Liability Insurance.....	136
Unemployment & Workers Compensation.....	138
Retirement.....	140
Social Security/Medicare.....	144
Debt Service.....	146
<b>Section III – Unappropriated Accounts .....</b>	<b>III-#</b>
State & County Assessments.....	2
Overlay.....	4
Snow & Ice Deficit / Other Deficits.....	6
<b>Section IV – Education .....</b>	<b>IV-#</b>
Concord Public Schools.....	2
Concord-Carlisle Regional School District.....	4
Minuteman Science-Technology High School.....	8
<b>Section V – Organization Charts and Statements ..</b>	<b>V-#</b>
Town of Concord .....	1
Office of The Town Manager .....	2
Recreation Department .....	6
Council on Aging .....	8
Finance and Administration Department .....	10
Fire Department .....	14
Free Public Library .....	16
Municipal Light Plant .....	20
Planning and Land Management .....	24
Police Department .....	28
Public Works Department .....	32



OLD NORTH BRIDGE

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CHRISTOPHER WHELAN, TOWN MANAGER

January 28, 2003

The Honorable Board of Selectmen,

I herewith submit for your review the Town Manager's Proposed Budget for Fiscal Year 2004 (July 1, 2003 - June 30, 2004), 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 2003 Annual Town Meeting Warrant. This budget document also provides background information regarding revenue and expenditure trends as well as an explanation of my recommendations.

I am presenting to you a recommended Town Government Budget that conforms to the Finance Committee Guideline established in November of 2002. This budget, which generally provides for all basic Town services, is summarized as follows:

GUIDELINE BUDGET:

Town government operating accounts (accounts 1-44)			
• at levy limit	\$13,205,779	+\$ 60,000	+0.46%
• at override level	\$13,555,779	+\$ 410,000	+3.1 %

OTHER ACCOUNTS:

Joint Town-Concord Public Schools accounts (#45-49)			
Within levy limit	\$ 7,880,400	+\$ 505,400	+ 6.9 %
Debt exclusions - debt service	1,370,365	+\$1,086,325	
<b>TOTAL ARTICLE #9 at override level</b>	<b><u>\$22,806,544</u></b>	<b><u>+\$2,001,725</u></b>	<b>+ 9.6 %</b>

The Finance Committee also proposed an expenditure guideline for Education operating expenses (Concord Public Schools and the Concord share of the CCHS assessment) at a combined 5.4% above FY03 levels. The addition of the expenditures proposed for Education at a level which meets the Finance Committee's guideline brings the total Operating Budgets spending plan for FY04 to \$45,083,722, an increase of \$2,030,000, or 4.7% above FY03 appropriations. Spending at this level for K-12 supports

- a 4.7% increase in the CPS budget, and
- a 3.9% increase in the CCHS operating budget that would produce a 7.2% increase in Concord's operating assessment.

This would permit both the Concord-Carlisle Regional School District and the Concord Public Schools to remain well above the expenditure requirements established under the Education Reform Act of 1993.

The Concord Public School Committee has voted to recommend CPS spending at a level 10.9% above FY03 levels, and is expected to request that the Board of Selectmen place a ballot question before the Town's voters that would allow spending at a level **\$2,300,533** above the limits set by Proposition Two-and-one-half and **\$1,315,533** above the Override Guideline budget level set by the Finance Committee:

Finance Committee Guideline		
• at levy limit	\$21,226,047	+ 0.52%
• at override level	\$22,101,047	+ 4.7 %
School Committee vote of		
Jan. 15 <sup>th</sup>	\$23,416,580	+10.9 %

Similarly, the Concord Carlisle Regional High School Committee voted to approve a budget that is higher than the Finance Committee's guideline level and is expected to request that a question be placed before the voters that would fund a Concord operating assessment **\$1,334,520** above the levy limit Guideline and **\$859,520** above the Override Guideline assessment level set by the Finance Committee:

Finance Committee Guideline	CCHS operations	Concord assessment
• at levy limit	\$14,607,262 - 0.6 %	\$ 8,951,896 + 1.8%
• at override level	\$15,271,690 + 3.9%	\$ 9,426,896 + 7.2%
School Committee vote of		
Jan. 15 <sup>th</sup>	\$16,184,697 +10.1%	\$10,286,417 +17.0%

About \$207,000 of the Concord assessment estimate in the January 15<sup>th</sup> vote is the result of a lowered FY04 estimate of state aid to the regional school district.

Budgeting this year has been extremely challenging, in part due to limited local resources that are expected to be available in FY04, but in large measure due to a great amount of uncertainty concerning the magnitude of cutbacks in the amount of Local Aid to be received from the Commonwealth of Massachusetts. The Governor has recently announced reductions in local aid to all cities and town that will take effect immediately – now seven months into the current fiscal year. As a result, a two-percent spending freeze has been imposed upon all town government accounts for the remainder of FY03. This freeze should ensure that any revenue shortfalls caused by lower-than-promised local aid are fully covered and that the current budget year ends – as it started – still in balance:

But there is growing uncertainty concerning the state budget for FY04, with most parties agreeing that the state faces a structural budget deficit in the neighborhood of \$3 billion. This will almost certainly lead to spending reductions at the state level and corresponding reductions in outlays at the local level. It is possible that the Finance Committee will be forced to revise its spending guidelines for FY04, once the state budget picture becomes a bit clearer. During the past ten years, it has been my practice to budget to the Finance Committee's guideline.

In meeting the Finance Committee's November guideline for FY04, which provides an increase of 3.1% above FY03 spending, there are some significant Town needs that will not be adequately addressed. Town budget increases have averaged about 5.4% annually during the past ten years, and a guideline at barely half that level is likely to result in service reductions. Town Department heads are well aware of the difficult financial situation the Commonwealth of Massachusetts is facing and how that reality impacts the local economy and the local budget. The Town staff will continue to work hard to stretch limited public resources to go further, and an active program is underway to explore ways to ferret out and eliminate any inefficiencies and to create ways that staff can work together to be more effective.

Some of the expenditures which I believe could be beneficial to the community but which cannot be afforded at this time and thus are not included in this Proposed Budget are:

- The Senior Citizens Tax Credit was funded at a level of \$10,000 in FY99 and has remained at that level ever since. The deteriorating economy and increasing property tax bills have caused more seniors to express interest in this program than in the past. However, this budget allows for no increase in this program in FY04.
- The Legal Services Budget will increase by \$10,000 to \$230,000 in FY04. This budget has been increasing steadily in recent years, in part in response to litigation initiated relative to land-use matters, and, increasingly, labor relations matters. The spending recommended in the "3.1% budget" is still \$10,000 below FY02 expenses, and every effort will be made to hold down costs in this area.
- The Natural Resources Division has requested funding for a Seasonal Ranger to provide support during the summer months in enforcing rules & regulations for proper use of the town's many hundreds of acres of conservation land and open space. This request cannot be funded in FY04. This budget also does not provide additional hours for the part-time Project Planner, who works closely with the Historic Districts Commission and Historical Commission. This position was created in 2000 and has been very successful in improving the quality of support provided both to boards and to applicants and citizens. The position was intended to see an increase in hours gradually over a period of several years, but this cannot be accommodated at this time.
- A request was received to increasing staffing in the Board of Health office so that the additional staff may be of assistance to homeowners attempting to address Title V septic system issues. This approach is part of a "Comprehensive Waste Water

Management Plan” that has been in development for three years. Whether the Town decides to extend sewer lines into new sections of town or not, there will be many sections of the community still reliant upon privately-owned sub-surface Title V septic systems. The management plan calls for additional health division staff to assist these property owners in finding low-cost septic system solutions and to advise them on proper maintenance and repair of their systems. This request for staff support for health and environmental protection cannot be funded within a “3.1% budget”.

- The Fire Chief’s request for a fifth Fire Lieutenant is not funded in this budget. This position would provide administrative assistance, and would free the Fire Chief and Deputy Chief to focus on long range planning for the Department. The Proposed Budget also does not provide sufficient Overtime funds to ensure that the Fire Department can maintain a complement of eight firefighters on duty at the start of all shifts. And a new part-time Emergency Management position could not be supported, despite the important need to actively plan for and anticipate homeland security concerns.
- Some of the most significant program requests that could not be funded with a 3.1% spending guideline are found in the Public Works Department. The Engineering division requested capital spending which would have funded a major enhancement of the Town’s GIS system by providing mapping with two-foot contours town-wide. An initial set-aside of funding for an up-grade of Cousins Field has been deferred Sidewalk maintenance and new construction has been funded at a level \$60,000 below the level deemed necessary based on the number of miles of sidewalks the community now owns. And this budget, for the first time in recent history, defers the replacement of some equipment for the Public Works Department, due to a 10% reduction from the planned outlay for equipment in FY04.
- The Library’s need for additional staff will not be funded in FY04. And the Recreation Department’s request for support for the “scholarship” program, which allows children with financial needs to participate in summer camp, cannot be funded.

The Proposed Budget at the 3.1% Guideline falls short in small amounts in many other accounts too numerous to mention here. This budget provides for only one new initiative – the creation of a new, seventh Public Safety Dispatcher position, to provide two dispatchers during periods of heaviest public safety activity. Otherwise, this budget simply maintains the existing staff, but with ever-increasing demands for service and responsiveness.

The Finance Committee Guideline proposes the use of \$740,000 of the Town’s Free Cash balance. This will reduce the balance of Free Cash to barely six-percent of the annual operating budget. We have long viewed a five-percent level as the floor, below which we do not wish to see the balance go, in order to maintain sound fiscal health and to maintain the Town’s “Triple A” bond-rating. We have held this highest possible credit rating since 1987, with significant

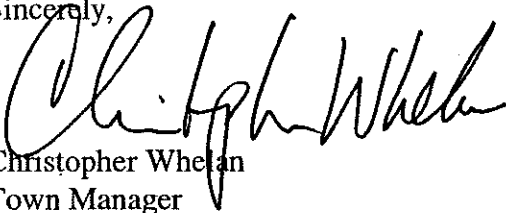
cumulative savings in borrowing costs. With revenue from the Commonwealth expected to be below our projections of earlier this year, and town department spending tight in most areas, it would appear there are few likely sources of new Free Cash for the coming year and the foreseeable future. This is a situation that will require careful monitoring in the months to come.

The Finance Committee Guideline provides \$410,00 for the Town Government operations above FY03 spending. Of this amount, my proposed budget allocates \$300,000 to funding salary adjustments for the Town's union and non-contract personnel. This budget provides for a 2.0% cost-of-living adjustment for July 1 for the non-union personnel. In addition, step increases are included for those employees who have not yet achieved maximum level for their pay range.

The 3.1% Guideline Budget does provide for all critical town services and in my judgment it will allow the town's professional staff to continue to offer the highest quality services. However, as in past years, the Guideline Budget also diminishes incrementally the services which the town's residents have come to expect and does not allow the opportunity to augment spending in order to consider any modest new services or service improvements.

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 and Purchasing Administrator Marie Cosgrove, Budget Analyst Jon Harris 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

## **Section I**

# **Proposed Budget Expenditure and Resource Summary**

## Budget Organization

### ***what is included:***

This budget includes the General Fund accounts that will be submitted to the Town Meeting for enactment, as well as accounts not appropriated by Town Meeting. These unappropriated accounts, incorporated in the setting of the property tax rate, are:

Account #101: State Assessments

Account #102: Snow/Ice and Other Deficits

Account #103: the Overlay account, which is an amount added to the tax levy by the Board of Assessors to meet the anticipated cost of exemptions and abatements (but counted within the Levy Limit)

### ***appropriation level:***

Each numbered account is a separate appropriation. Accounts designated with a letter are sub-accounts within an appropriation grouping (as is the case for the divisions of the Finance Department and the Planning & Land Management Department). The sub-accounts are shown in this budget to provide more detailed information for review.

### ***transfer of appropriations:***

Only the Town Meeting can authorize the transfer of funds between appropriation accounts within the Town Government budget (Article 9, accounts 1-49 on the 2003 Annual Town Meeting Warrant). During the year, only the Finance Committee can authorize additions to appropriation accounts by transfer from the appropriated Reserve Fund (Article 9, account #41, proposed at \$200,000). For the Concord Public Schools budget, state law gives the School Committee the power to authorize transfers **within** the appropriation total voted by Town Meeting. The Regional High Schools both are separate political jurisdictions of the Commonwealth that can assess member municipalities but do not have separate taxing powers. The Regional School Committees have the power to authorize transfers within their adopted budgets.

### ***total expenditure plan (budget vs. appropriation):***

For each General Fund account in this budget document, all other *Fund* resources are also shown in order to provide a complete picture of each department's total expenditure plan. In most cases, this involves the allocation of resources from the Town's enterprise operations (Water, Sewer, Light) or Special Revenue Funds for management services provided (such as accounting and treasury services) or direct expenditures incurred and allocated from a central account (such as group insurance and debt service). The total of all resources is termed the "BUDGET" as shown on the ACCOUNT SUMMARY pages and in each account's EXPENDITURE DETAIL.

In those instances where the allocation of overhead costs among funds has been changed materially, this was done only after a review by the responsible department head and the concurrence of the fund manager proposed to be charged. This procedure was set forth in the Town Manager's budget instructions.

The General fund portion of the BUDGET, as shown in each account's FUNDING PLAN, is the APPROPRIATION. Only the Appropriation amount is voted by the Town Meeting.

The budgets of the enterprises are not included in full here, however. In accordance with Town Bylaw, the budgets of the enterprises and certain Special Revenue funds (such as Recreation and Cemetery) are not appropriated by Town Meeting but rather are adopted by designated boards and committees. Under the Town Charter, the Town Manager serves as Manager of all Town enterprises and Special Revenue funds. The Town Manager supervises all personnel and expenditures, exclusive of the schools, regardless of the funding source. The enterprise budgets are presented to Town Meeting for information purposes, and the Warrant for the Meeting provides for a series of votes authorizing the Town Manager to operate the enterprises for the ensuing year. A separate document including the Town Manager's Proposed FY04 Budgets for **enterprise operations** is scheduled for publication on March 20, 2003 and a public hearing is scheduled for March 31, 2003.

***Salary Changes***

Only those salary changes, which are already known, are incorporated into the departmental budget recommendations shown in this document. Thus, scheduled step increases for existing staff are included in the appropriate department totals. The Salary Reserve account, #42, includes all other funding estimated to be required for salary revisions on and after July 1, 2003, including the FY04 cost of multi-year collective bargaining agreements already negotiated. The Town Meeting vote adopting the annual budget also authorizes the Town Manager to initiate transfers from this line item to the various department accounts as needed pursuant to salary levels established at July 1 and thereafter. Salary levels are set by the salary schedules adopted by Town Meeting, a merit pay plan established in accordance with the Personnel Bylaws, and various collective bargaining agreements.

## Budget Summary

The **Total FY04 Spending Plan** presented in this budget is based upon the recommended Guidelines issued by the Finance Committee on November 27, 2002:

**\$56,011,211** a 7.2% increase over the current year

The principal components of the November Guidelines, with a comparison to the current year budget, are as follows:

	Current Year	Guidelines FY04	\$ change	% change
Town Government operations <i>Article 9, accts 1-44</i>	\$ 13,145,779	\$ 13,555,779	\$ 410,000	3.1%
Concord Public Schools, K-8	21,116,047	22,101,047	\$ 985,000	4.7%
Concord-Carlisle RSD assessment	<u>8,791,896</u>	<u>9,426,896</u>	<u>\$ 635,000</u>	7.2%
<b>TOTAL operations</b>	<b>\$ 43,053,722</b>	<b>\$ 45,083,722</b>	<b>\$2,030,000</b>	<b>4.7%</b>
Joint Town and CPS accounts <i>Retirement, employee group insurance, debt service within levy limit, federal social security and medicare tax, property &amp; liability insurance, unemployment compensation and workers compensation.</i>	\$ 7,375,000	\$ 7,880,400	\$ 505,400	6.9%
Minuteman High School <i>Assessment</i>	\$ 269,249	\$ 300,000	\$ 30,751	11.4%
<b>Debt exclusion levies:</b>				
• CCHS High School <i>1993 and 1995 votes</i>	\$ 429,164	\$ 411,724		
• Mattison land acquisition <i>1997 vote, 1998 bond issuance</i>	\$ 160,428	\$ 145,365		
• School Building design <i>2000 vote; FY04 estimated based on pending bond sale for cost of Sanborn, Thoreau and Willard school designs</i>	\$ 93,945	\$ 975,000		
• Alcott School design note <i>2000 vote; FY04 estimated based on pending note renewal of \$1.2 million</i>	\$ 29,667	\$ 15,000		
• Alcott School construction <i>2002 vote; FY04 estimated based on pending and planned note sales for construction period financing with interest payable during FY04.</i>	No FY03 cost	\$ 235,000		
<b>Total Debt Exclusion</b>	<b>\$ 713,204</b>	<b>\$ 1,782,089</b>	<b>\$1,068,885</b>	
Unappropriated accounts <i>State assessments, overlay, snow &amp; other deficits</i>	\$ 834,128	\$ 965,000	<u>\$ 130,872</u>	<u>15.7%</u>
<b>TOTAL CHANGE:</b>			<b><u>\$ 3,765,908</u></b>	<b><u>7.2%</u></b>

**Changes since November**

At the time the Finance Committee's Guidelines were issued, the projection of the FY04 property tax levy limit and the revenue estimates that had been made for the budget year beginning July 1, 2003 indicated that an operating override of \$1,700,000 would be required to meet the proposed spending plan. The Committee projected a property tax rate increase of 4.9% without an override (a combination of the allowed levy increase and the increase to fund debt exclusion costs already approved by the voters in prior years). The Committee estimated that an 8.9% property tax rate increase would be needed to fund the Total Plan.

The Finance Committee proposed Guidelines for the three components of Total Operations as follows:

	Increase at Levy Limit		additional from Override
	\$\$	%	\$\$
<b>Town Government operations</b>	\$ 60,000	0.46%	\$ 350,000
<b>Concord Public Schools</b>	\$110,000	0.52%	\$ 875,000
<b>CCRS D assessment</b>	\$160,000	1.82%	\$ 475,000

Since November, two major changes to the initial projections have already occurred:

- The setting of the FY03 tax rate in December produced an upward revision to the estimate for the **FY04 Property Tax Levy Limit**; with no other changes, this would mean that a smaller override amount (\$1.3 million) would be required to get to the proposed total spending plan for FY04 – although the overall projection of an 8.9% tax rate increase remained unchanged.
- On January 29, 2003, the Governor announced cuts in the **CURRENT YEAR** allocations of local aid. Concord was listed to receive a reduction of \$132,000. This action is unprecedented, coming after the town had set its tax rate for FY03 based - as required by state law – on the earlier listing received from the state government as to what Concord could expect to received for the year ending June 30, 2003.

It is now apparent that the estimate of aid to be received from the state for FY04 – although we had projected a 5% cut for that year – may be too high, and possibly by a significant amount. It is also troublesome that we are about fully expended in the appropriation for snow and ice expenses of this present winter season. Both a reduction in FY04 local aid revenue estimates and the possibility that a snow account deficit exceeding the presently planned \$100,000 overrun would need to be covered in FY04 will require a substantial modification of the November Guidelines. This document does not reflect such changes, but these concerns will need to be addressed over the weeks leading up to the Town Meeting. The Governor's budget for FY04 is scheduled to be released February 26<sup>th</sup>. We cannot as readily place a date on when the winter of 2002-2003 is scheduled to end.

## The Town Manager's Proposed Budget

The Total Spending Plan detailed in this document includes:

- the Town Operating budget accounts **(1-44)**;
- the Joint (Town-CPS) accounts **(45-49)**, a group of accounts which are not appropriated by the Town Meeting (detailed in this document as Accounts **101-103**); and
- the Education accounts detailed in this document as Accounts **104-106** and included in the Budget Total for information purposes only. The Education accounts cover appropriation estimates for the Concord Public Schools (CPS), the Concord-Carlisle High School (CCHS), and the Minuteman Vocational Technical School (MMVT). The Spending Plan shows them at the amounts designated in the Finance Committee's initial Budget Guidelines of November 27, 2002, at its Override Guideline levels. The account pages for CPS and CCHS (pages IV-2 through IV-7) also show the budget recommendations of the School Committees which are higher than the Finance Committee's Override Guidelines (CPS: +\$1,315,533; CCHS assessment: +\$859,521).

The Proposed **FY04 Town Operating Budget**, which covers the **General Fund appropriations** for the departments organized under the Town Manager, is submitted herein at the Finance Committee's Override Guideline of \$13,555,779 which covers accounts 1 through 44.

	\$ Change from <u>current year</u>	% Change from <u>current year</u>
At override level (+\$350,000):		
<b>\$13,555,779</b>	<b>+ \$410,000</b>	<b>+ 3.1%</b>
At Levy Limit level:		
<b>\$13,205,779</b>	<b>+ \$ 60,000</b>	<b>+ 0.46%</b>

The detail of what items and amounts would be made contingent upon an override is not reflected in this document.

**Accounts 1-44** in this document provide detailed information regarding the proposed Guideline budget.

The total of all appropriation accounts managed under the direction of the Town Manager, **Article 9 of the 2003 Town Meeting Warrant**, is recommended at:

**\$22,806,544**                      **an increase of 9.6% over the current year**

This includes the Town Operating Budget accounts 1-44 and the group of accounts categorized as **Joint (Town-CPS)**. **Accounts 45-49** in this document provide detailed information on the Joint (Town-CPS) account recommendations, which total **\$9,250,765**. This amount reflects the Finance Committee's Guideline estimate of \$7,880,400, and includes \$1,370,365 of debt expense excluded from the levy limit.

Town of Concord, Massachusetts

**General Fund Budget - All Accounts  
Five Years: FY00 - FY03 Budgets  
and Fiscal Year 2004 Guidelines**

Line #		FY00 Budget	FY01 Budget	FY02 Budget	FY03 Budget	FY04 Guidelines	Percent Change	Percent Of Total
1	Town Government							
2	personal services	\$ 8,265,481	\$ 8,733,992	\$ 9,233,795	\$ 9,677,304	\$ 13,555,779	3.1%	24.2%
3	O & M	1,979,929	2,073,568	2,193,679	2,402,169	\$ 22,101,047	4.7%	39.5%
4	capital outlay	735,921	851,219	863,805	878,806	\$ 9,426,896	7.2%	16.8%
5	Reserve Fund	152,000	160,000	187,500	187,500	\$ 0		
	<b>Total</b>	<b>\$ 11,133,331</b>	<b>\$ 11,818,779</b>	<b>\$ 12,478,779</b>	<b>\$ 13,145,779</b>			
6	Concord Public Schools	\$ 16,361,120	\$ 17,744,029	\$ 19,678,128	\$ 21,116,047			
7	Concord-Carlisle RSD	\$ 7,209,245	\$ 7,527,919	\$ 8,218,042	\$ 8,791,896			
8	Supplemental Reserve Fund	\$ 100,000	\$ 225,000	\$ 350,000	\$ 0			
9	<b>Total Operating Budgets</b>	<b>\$ 34,803,696</b>	<b>\$ 37,315,727</b>	<b>\$ 40,724,949</b>	<b>\$ 43,053,722</b>	<b>\$ 45,083,722</b>	<b>4.7%</b>	<b>80.5%</b>
10	Group Insurance	\$ 1,349,000	\$ 1,558,000	\$ 1,837,500	\$ 2,171,450	\$ 2,480,000		
11	Retirement	1,876,500	1,950,000	1,990,000	2,050,000	2,107,400		
12	Debt Service	2,000,000	2,125,000	2,223,000	2,400,000	2,500,000		
13	Social Security/Medicare	303,000	349,000	382,000	423,550	438,000		
14	Other Fixed & Mandated	330,000	330,000	280,000	330,000	355,000		
15	<b>subtotal</b>	<b>\$ 5,858,500</b>	<b>\$ 6,312,000</b>	<b>\$ 6,712,500</b>	<b>\$ 7,375,000</b>	<b>\$ 7,880,400</b>	<b>6.9%</b>	<b>14.1%</b>
16	Minuteman Voc Tech	\$ 242,125	\$ 276,126	\$ 377,694	\$ 269,249	\$ 300,000	11.4%	0.5%
17	High School Debt Exclusion	533,521	494,742	461,200	429,164	411,724	-4.1%	0.7%
18	Town Debt Exclusion	192,228	186,628	381,028	284,040	1,370,365	382.5%	2.4%
19	Other Expenses	155,000	0	250,000	0	0		
		\$ 1,122,874	\$ 957,496	\$ 1,469,922	\$ 982,453	\$ 2,082,089		
20	<b>TOWN MEETING VOTE</b>	<b>\$ 41,785,070</b>	<b>\$ 44,585,223</b>	<b>\$ 48,907,371</b>	<b>\$ 51,411,175</b>	<b>\$ 55,046,211</b>	<b>7.1%</b>	
21	State assessments	\$ 437,344	\$ 353,321	\$ 374,002	\$ 357,844	\$ 365,000	2.0%	0.7%
22	Snow/ice & other deficits	72,641	0	227,110	63,144	100,000	58.4%	0.2%
23	Overlay	326,652	370,151	461,718	413,140	500,000	21.0%	0.9%
24	<b>subtotal</b>	<b>\$ 836,637</b>	<b>\$ 723,472</b>	<b>\$ 1,062,830</b>	<b>\$ 834,128</b>	<b>\$ 965,000</b>	<b>15.7%</b>	
25	<b>TOTAL BUDGET PLAN</b>	<b>\$ 42,621,707</b>	<b>\$ 45,308,695</b>	<b>\$ 49,970,201</b>	<b>\$ 52,245,303</b>	<b>\$ 56,011,211</b>	<b>7.2%</b>	

"Concord-Carlisle RSD" is Concord's share of the assessable portion of the High School budget.  
"Other Fixed & Mandated" includes: Property & Liability Insurance, Unemployment and Worker's Compensation).

**Financing the Budget Plan**

	FY00 Budget	FY01 Budget	FY02 Budget	FY03 Budget	FY04 Guidelines	FY03 Percent Change	FY03 Percent Of Total
26	\$ 3,586,530	\$ 4,248,780	\$ 4,244,925	\$ 4,061,824	\$ 3,870,000	-4.7%	6.9%
27	2,040,000	2,275,000	2,330,000	2,400,000	2,350,000	-2.1%	4.2%
28	600,000	700,000	600,000	400,000	400,000	0.0%	0.7%
29	1,312,500	1,370,020	1,551,590	1,547,450	1,496,092	-3.3%	2.7%
30							
31	333,000	333,000	340,000	340,000	340,000	0.0%	0.6%
32	25,000	0	45,000	0	0		
33	1,370,000	1,250,000	1,250,000	1,000,000	740,000	-26.0%	1.3%
34	175,000	225,000	540,000	0	0		
35	\$ 9,442,030	\$ 10,401,800	\$ 10,901,515	\$ 9,749,274	\$ 9,196,092	-5.7%	16.4%
36	\$ 31,895,322	\$ 33,654,509	\$ 34,966,750	\$ 39,543,380	\$ 43,225,844		
37			2,249,222	1,478,773	1,282,186 (proposed)		
38	558,596	570,816	1,010,486	760,672	525,000		
39	32,453,918	34,225,325	38,226,458	41,782,825	45,033,030	7.8%	
40	725,749	681,570	842,228	713,204	1,782,089	149.9%	
41	\$ 33,179,667	\$ 34,906,895	\$ 39,068,686	\$ 42,496,029	\$ 46,815,119	10.2%	83.6%
	\$ 42,621,697	\$ 45,308,695	\$ 49,970,201	\$ 52,245,303	\$ 56,011,211	7.2%	

RESOURCE DETAIL - GENERAL FUND

	ACTUAL FY1999	ACTUAL FY2000	ACTUAL FY2001	ACTUAL FY2002	BUDGET FY2003	PROJECTED FY2004
<b>A. State Aid:</b>						
1. Abatements:						
Veterans, blind & surviving spouses	10,875	10,963	10,275	22,738	11,438	11,000
2. Police Career Incentive ("Quinn")	0	0	79,792	117,402	125,865 (a)	133,387
3. Elderly Persons Abatements	11,546	14,558	12,048	11,546	10,695	10,000
4. School Aid (Ch.70)	1,128,382	1,438,718	1,788,082	1,924,753	1,928,662	1,928,662
5. Transportation of Pupils	206,152	199,159	202,109	194,996	175,457	175,000
6. Construction of School Projects	161,609	161,609	161,609	161,609	161,609	148,618
7. State-Owned Land	274,043	340,421	410,605	350,556	232,898	150,000
8. Additional Assistance	483,163	483,163	483,163	483,163	451,717	360,000
9. Lottery	763,836	846,131	913,936	961,464	961,464	951,333
10. Additional lottery distribution	72,521	98,604	158,839 (c)	0	0	0
11. Highway Maintenance	70,069	70,069	70,069	17,517	0	0
12. Veterans Benefits	4,227	2,250	2,617	2,523	2,019	2,000
<b>Total State Aid</b>	<b>3,186,423</b>	<b>3,665,645</b>	<b>4,293,144</b>	<b>4,248,267</b>	<b>4,061,824</b>	<b>3,870,000</b>
<b>B. Local Excise Taxes:</b>						
1. Motor Vehicle Excise	2,074,887	2,222,586	2,314,373	2,215,729	2,400,000	2,350,000
2. Hotel/Motel Room Excise	178,450	190,225	245,673	205,757	200,000	200,000
3. Jet Fuel Excise	52,556	64,485	87,998	89,436	70,000	70,000
4. Farm Animal & Machinery	514	711	769	800	500	500
<b>Total Local Excise</b>	<b>2,306,407</b>	<b>2,478,007</b>	<b>2,648,813</b>	<b>2,511,722</b>	<b>2,670,500</b>	<b>2,620,500</b>
<b>C. Fines and Forfeitures:</b>						
1. Tax Penalties & Interest	132,444	98,031	107,886	65,034	90,000	90,000
2. Tax Possession Interest	0	0	0	44,282	0	0
3. Court Fines	140,033	111,552	123,328	131,963	120,000	120,000
<b>Total Fines &amp; Forfeits</b>	<b>272,477</b>	<b>209,583</b>	<b>231,214</b>	<b>241,279</b>	<b>210,000</b>	<b>210,000</b>

Notes:

Line A.2. Police Career Incentive ("Quinn").

(a) FY03 "Cherry Sheet" estimate was required by law to be used in setting the FY03 tax levy. Actual payment in January 2003 will be \$121,681 based on 50% of actual expense during the prior fiscal year.

Line A.4. School Aid (Ch. 70):

-- net of amounts assessed for School Choice tuitions: FY99 - net of \$26,216; FY00 - net of \$8,080; FY01 - net of \$2,416

Line A.10. Additional Lottery Distribution

(c) above FY00 original estimate of \$846,131; \$100,569; above FY01 original estimate of \$913,936; \$58,270

Town of Concord, Massachusetts

RESOURCE DETAIL - GENERAL FUND

	ACTUAL FY1999	ACTUAL FY2000	ACTUAL FY2001	ACTUAL FY2002	BUDGET FY2003	PROJECTED FY2004
<b>D. Uses of Money &amp; Property:</b>						
1. Rental - Nextel tower	13,520	13,520	13,520	16,450	16,450	16,450
2. Rental - AT&T tower				91,940	60,000	60,000
3. Rental - Ripley Building	8,897	37,459	15,981	21,120	0	0
4. Rental - Harvey Wheeler	37,230	36,089	37,945	36,579	0	0
5. Rental - miscellaneous				602	500	500
6. Investment Earnings	770,613	863,796	1,065,437	562,064	400,000	400,000
<b>Total Uses of Money &amp; Property</b>	<b>830,260</b>	<b>950,864</b>	<b>1,132,883</b>	<b>728,755</b>	<b>476,950</b>	<b>476,950</b>
<b>E. Licenses &amp; Permits:</b>						
1. Building Permits	238,179	243,056	252,174	262,318	225,000	200,000
2. Other Health & Inspections	183,067	168,373	178,331	181,681	150,000	125,000
3. Alcoholic Beverage	61,770	65,470	62,815	66,975	65,000	65,000
4. Trailer Park	288	270	216	138	0	0
5. Miscellaneous	4,959	4,622	19,303	20,403	10,000	8,642
<b>Total Licenses &amp; Permits</b>	<b>488,263</b>	<b>481,791</b>	<b>512,839</b>	<b>531,515</b>	<b>450,000</b>	<b>398,642</b>
<b>F. Departmental Fees:</b>						
1. Town Clerk	65,835	75,430	80,013	88,975	85,000	85,000
2. Planning	4,301	3,925	4,409	4,471	5,000	5,000
3. Collector-Treasurer	44,742	29,129	31,374	37,378	30,000	30,000
4. Fire - Ambulance	141,577	194,606	242,001	239,839	250,000	250,000
5. Public Safety	46,253	58,125	57,777	43,615	45,000	45,000
6. Library - Late Fines	41,342	41,068	39,980	45,880	40,000	40,000
7. School Department	4,375	4,420	34,669	11,773	5,000	5,000
8. Miscellaneous	53,063	77,183	60,824	33,887	50,000	50,000
<b>Total Departmental Fees</b>	<b>401,488</b>	<b>483,886</b>	<b>551,047</b>	<b>505,818</b>	<b>510,000</b>	<b>510,000</b>
<b>G. All Other Revenue:</b>						
1. Payments in Lieu of Taxes (Fed.Govt., Housing Authority)	22,325	30,258	33,157	38,496	30,000	30,000
2. Sale of Tax Possession				398,551	0	0
3. PILOT on sale of town land				42,443	0	0
4. Premium on Sale of Bonds & Notes			39,668	76,426	0	0
5. (41A) Redemptions	0	6,506	37,280	3,949	0	0
6. (61A) Rollbacks	22,378	0	0	0	0	0
7. (61) Withdrawals	14,015	0	0	0	0	0
8. Betterments	14,507	3,650	2,388	2,065	0	0
9. Forest Land	2	2	8	132	0	0
<b>Total Other Revenue</b>	<b>73,227</b>	<b>40,416</b>	<b>112,501</b>	<b>562,062</b>	<b>30,000</b>	<b>30,000</b>

RESOURCE DETAIL - GENERAL FUND

	ACTUAL FY1999	ACTUAL FY2000	ACTUAL FY2001	ACTUAL FY2002	BUDGET FY2003	PROJECTED FY2004
<b>TOTAL LOCAL (B-G)</b>	4,372,122	4,644,547	5,189,297	5,081,151	4,347,450	4,246,092
<b>H. Available Funds</b>						
1. Municipal Light Plant (Electric Fund)	303,000	333,000	333,000	340,000	340,000	340,000
2. Transfer from Land Acquisition Fund		25,000		45,000	0	0
3. Free Cash appropriated to reduce tax rate	1,215,825	1,370,000	1,250,000	1,250,000	1,000,000	740,000
4. Free Cash appropriated for specific use	30,000	175,000	225,000	540,000	0	0
<b>TOTAL AVAILABLE FUNDS</b>	1,548,825	1,903,000	1,808,000	2,175,000	1,340,000	1,080,000
<b>J. Property Tax:</b>						
Base	30,690,822	31,905,337	33,654,509	34,966,750	39,543,380	43,225,844
Operating Override				2,249,222	1,478,773	1,282,186 <i>proposed</i>
New Growth	714,127	548,591	570,816	1,010,486	760,672	525,000
Within levy limit	31,404,949	32,453,928	34,225,325	38,226,458	41,782,825	45,039,030
Debt Exclusion (High School)	562,810	533,521	494,742	461,200	429,164	411,724
Debt Exclusion (Mattison)	209,878	192,228	186,828	181,028	160,428	145,365
Debt Exclusion (School Master Plan Design)				200,000	123,612	975,000
Debt Exclusion (Alcott School)					0	250,000
<b>TOTAL PROPERTY TAX</b>	32,177,637	33,179,677	34,906,895	39,068,686	42,496,029	46,815,119
<b>(FY04 at projected Levy Limit)</b>						
<b>GRAND TOTAL</b>						
<b>GENERAL FUND RESOURCES</b>	41,285,007	43,392,869	46,197,336	50,573,104	52,245,303	56,011,211
Increase over prior year		+5.0%	+6.5%	+9.5%	+3.3%	+7.2%

Projected Property Tax change % = change in levy component divided by prior year Total Tax Levy.

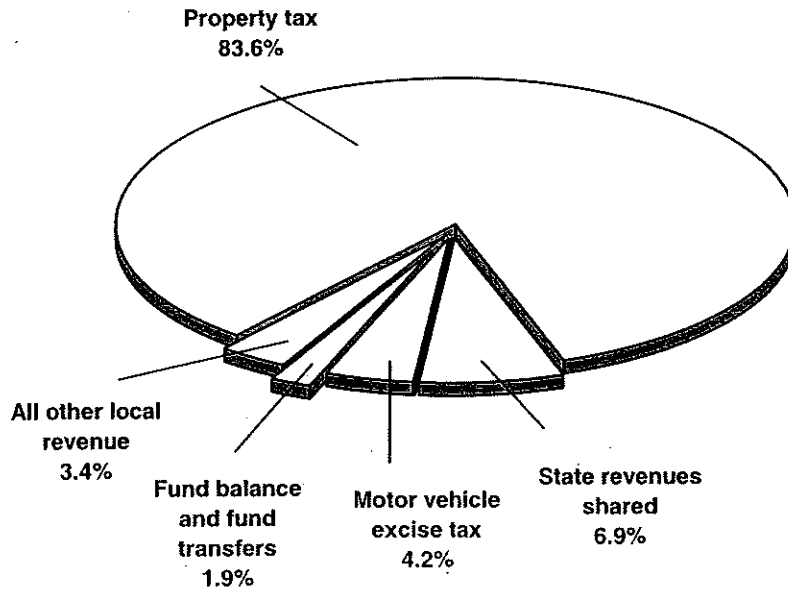
**FY2004 AT PROJECTED LEVY LIMIT**

Base	6.41%	2,725,205	"FY04 Base+Override" minus "FY03 Within levy limit"
Debt Exclusion	2.52%	1,068,885	FY03 to FY04 Change in Debt Exclusion
<b>New Growth</b>	<b>3.93%</b>	<b>3,794,090</b>	<b>Change in Levy from current taxpayers</b>
	1.24%	525,000	Projected "New Growth" for FY04
	10.16%	4,319,090	<b>Change in Total Levy</b>

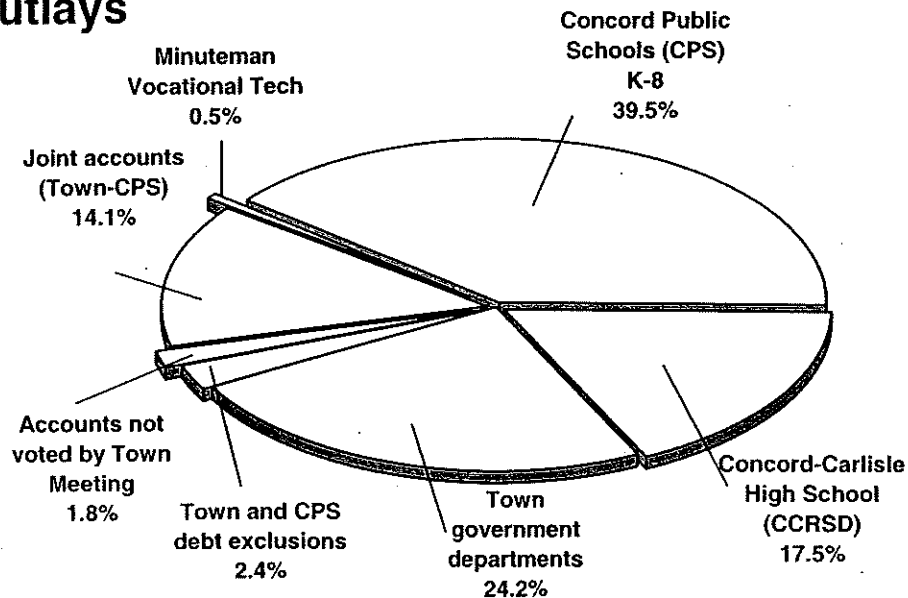
### FY04 Guideline Budget Plan

**General Fund**  
FY04 total budget  
at Finance Committee Guideline  
\$56,011,211 (+7.2%)

### Income



### Outlays



**Town Government Operations (accounts 1-44)  
Budget Changes Recommended**

The budget recommended by the Town Manager at the Finance Committee's Guideline for accounts 1-44, \$13,555,779, is referred to as "Town Government Operations". However, it consists of two basic categories of expense: **Operations** and **Capital Outlay**. The summary table below reviews this breakdown between **operations** and **capital outlay**, and examines the budget in further detail by functional area (Function Summary pages in the main body of the document provide specific detail for each appropriation account).

<b>Town Government Operations Accounts 1-44</b>				
	<b>FY03 Appropriation</b>	<b>FY04 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Operations</b>	\$12,268,554	\$12,645,779	\$377,225	+ 3.07%
<b>Capital Outlay</b>	<u>877,225</u>	<u>910,000</u>	<u>32,775</u>	<u>+ 3.74%</u>
<b>Total (Accts. 1-44)</b>	<u>\$13,145,779</u>	<u>\$13,555,779</u>	<u>\$ 410,000</u>	<u>+3.12%</u>
<b><u>by functional area</u></b>				
<b>General Government</b>	\$ 1,449,929	\$ 1,468,677	\$ 18,747	1.3 %
<b>Finance &amp; Administration</b>	1,300,476	1,323,471	22,995	1.8 %
<b>Public Safety</b>	5,518,826	5,601,356	82,530	1.5 %
<b>Public Works</b>	2,665,594	2,684,903	19,309	0.7 %
<b>Human Services</b>	1,848,427	1,863,543	15,116	0.8 %
<b>Unclassified</b>	362,528	613,829	251,301	

The FY03 Unclassified total includes \$285,829 in the salary reserve account (the FY03 appropriation initially contained \$403,500 that has, subsequently, been largely distributed to the operating accounts).

**Staffing changes in the Guideline Budget:**

Almost without exception, departments are being proposed at staffing levels unchanged from the current year. Tax-supported staffing will increase by the equivalent of about 1.7 FTE's (full-time equivalent). There is just one position requiring new funding in the proposed budget:

- Dispatcher (+1.0 FTE) - Police Department  
A seventh dispatcher position is proposed at a budgeted expense of \$35,500. This position

## Town of Concord, Massachusetts

Is intended to enable the Lead Dispatcher position to more effectively carry out the supervisory responsibilities of the position. Dispatch is a 24-hour, 7 days per week operation.

Building custodian staffing is increased in several accounts, but the funding is derived from funds already budgeted for contracted cleaning services

- Building Custodian (+0.625 FTE) - 141 Keyes Road, Police & Fire Station  
The cost is offset by elimination of the \$14,000 line item for contracted cleaning services in the 141 Keyes Road account (#6)
- Building Custodian (+0.375 FTE) – Town House  
The Town House will be staffed by a full-time position . Previously, this position was shared with the Police/Fire Station account, and Town House services were augmented by a \$15,000 line item for contracted services.

The only other significant change in tax-supported staffing is the addition of about 700 hours of overtime in the Police Department. This is equivalent to about a \$30,000 increase in the overtime budget and is proposed in order to improve shift coverage.

### **Budget Changes**

The principal actions recommended in this budget are reviewed for each appropriation account as follows:

#### **Acct # - Account Title**

##### **2 Legal Services**

An increase of \$10,000 is proposed. The present volume of litigation work is expected to continue. A substantial Reserve Fund transfer was required in both FY01 and FY02.

##### **3A Elections**

An allocation of \$9,307 is provided for a special election. In recent years, special elections have become routine and the budget should recognize what is expected to occur.

##### **4 Town Meeting and Reports**

The budget allows for a four-session Annual Town Meeting. No allocation is provided for the possibility of a Special Town Meeting. The increase in this budget is for the higher cost of the audio-visual setup, including – for the first time at the 2002 Town Meeting - the cost of computer projection equipment.

##### **5 Planning and Land Management**

###### **5A Planning**

A request to increase the Project Planner position hours from 20 hours to 25 hours per week is not recommended due to fiscal constraints.

###### **5C Natural Resources**

A request was submitted for a part-time Ranger position (at \$19,200) as a seasonal position (May – October) to address conservation land management and natural resources education. Under present budget constraints, this request is not recommended for funding. \$5,000 is proposed, an increase of \$2,000, to continue the sheep grazing land management project on conservation land.

###### **5E Inspections**

\$12,000 is proposed to fund the first year of a five-year plan to acquire and develop permit tracking software designed to link all permitting processes together and with the GIS.

##### **10 Information Systems**

The Technology Fund allocation is increased \$10,000, in accordance with the Capital Outlay Plan for FY04-08. The allocation for ISP costs is increased by \$5,000, to \$20,000, reflecting current year costs.

**11 Town House**

Custodial coverage for vacation and sick time periods is cut back to 160 hours (a reduction of 70 hours, or about \$2,000). Electricity and Natural Gas together are budgeted for \$28,500 compared to \$26,000 expended in FY02 and \$23,000 budgeted in FY03.

**12 Police Department**

The proposed budget reflects the shift of one Patrol Officer position to an Inspector position, and the addition of a Dispatcher position. One Patrol position will be in the second year of funding with a federal "Cops in Schools" grant. The budget for replacement overtime is increased 704 hours at a cost of about \$30,000, in order to provide improved shift coverage. Dispatcher overtime is reduced \$4,000, in connection with provision of the additional Dispatch position.

**13 Fire Department**

A fifth Lieutenant position was requested in order to make a Captain available for administrative work. Due to budget constraints, this position is not recommended. Replacement overtime is decreased 768 hours (about \$22,000). The objective of having eight firefighters on duty at all times during the year will not be met due to the general budget constraints.

**16 Emergency Management**

A half-time Local Emergency Management Director position was requested by the Fire Chief. This position could not be recommended in the Proposed Budget. \$8,000 is proposed for the acquisition of personal protective gear suitable for a bio-hazard incident. This funding should be sufficient for about 30 sets.

**20 Highway Maintenance**

Funding of road maintenance work (crack sealing, infra-red patching and full depth patching) was requested at \$75,136 as a minimally required level of annual maintenance. This is down from \$84,000 included in the current budget and \$84,500 expended in FY01. In accordance with the FY04-08 Capital Plan, \$20,000 is proposed for guardrail replacement and \$10,000 is provided for traffic signal replacement.

**21 Snow Removal**

An increase of \$15,000 is budgeted, about half of the increase that would be required to maintain adherence to the ten-year average cost rule.

**22 Parks & Trees**

Seasonal help is budgeted at a higher hourly rate of \$15 in order to attract and retain more qualified applicants. A \$30,000 allocation for the Cousins Field irrigation system is deferred to FY05, in accordance with the FY04-08 CIP. The allocation for public shade trees is doubled to \$15,000.

**23 Cemetery**

The Cemetery Fund supports the major portion of operating expenses. The proposed budget keeps the General Fund allocation unchanged while also maintaining the projected financial position of the Cemetery Fund.

**24 Street Lighting**

A beneficial side effect of the CMLP's favorable power supply contract is moderation of Street Light energy costs. This budget is projected to decline 10% without turning off any lights.

**25 Public Works Equipment**

This proposed budget is the first departure in many years from a well-planned schedule of equipment replacement. The long-range plan called for allocating \$222,000 this year. \$200,000 is proposed, and the Public Works Director has been requested to make a prudent cut from the list of scheduled replacements (page II-83).

**26 Drainage**

This budget is increased \$10,000. Recent failures at Heywood Street and Westford Road emphasize the importance of maintaining infrastructure that is otherwise out of sight.

**27 Sidewalk Management**

This budget is increased \$20,000, but there are no plans for new sidewalk construction. The proposed funding is only about half of the annual cost estimated to maintain the town's 53 miles of sidewalks.

**29 Library**

The Library Director requested a new Staff Librarian position, identifying critical needs in both the Special Collections and Technical Services Divisions of the Library. Due to budget constraints, this position could not be included in the Proposed Budget. The overall staffing level reflects about a \$10,000 budget allocation of additional hours. A small increase is also provided for the purchase of library books and materials.

**30 Recreation Administration**

The Recreation Director submitted two important requests that could not be funded: (1) \$10,000 for tax support program cost subsidy for Concord families in need; (2) \$80,000 for renovation of the Willard tennis courts.

**34 Council on Aging**

The only change in this account is \$4,800 from a Community Chest grant to fund a Volunteer Coordinator position. At this time we are not expecting a cut in the state Elder Affairs Formula Grant, budgeted at \$17,294.

**38 Information/Visitors Center**

As is the practice with all other town buildings, an allocation is made to provide for any necessary building repairs.

**41 Reserve Fund**

As all appropriation accounts become tighter, it is important to keep adjusting the Reserve Fund appropriation, despite the fact that in most years the Reserve Fund has been sparsely used. A \$12,500 increase is recommended.

**42 Salary Reserve**

The allocation in this account provides for the funding of collective bargaining agreements as well as the provision for a 2% adjustment to the salary schedules applicable to non-union employees effective July 1, 2003. Transfers from this account to the individual departmental operating accounts are reported to the Finance Committee and Board of Selectmen in accordance with the vote of Town Meeting adopting the budget article.

**44 Road Improvements**

For the current year, the state's Chapter 90 funding has again been funded at two-thirds of the level that prevailed through the second half of the '90's. We are receiving \$180,000 less from this funding source (on an annualized basis) than we were then. We are seeking to maintain a spending level of about one million dollars annually. Measurement of the PCI ("pavement condition index) indicates this has been an appropriate spending level.

**45A Group Insurance**

A 14% overall increase is projected, which would bring the FY04 budget 58% higher than the expenditures of FY01. The Town pays about 55% of active employee costs (62% of individual plan cost and 53.5% of family plan cost, on average), and 50% of retiree cost. State law sets a 50% floor for the municipal share of active employee cost.

**45B Property and Liability Insurance**

The property insurance market is still adjusting to the events of recent years. We have seen about a 10% increase in this year's renewals and anticipate a further increase next year. The budget is sufficient to sustain premium increases in the range of 50% - 60%, which many towns have seen this year.

Town of Concord, Massachusetts

TOWN OF CONCORD  
ANALYSIS OF FY2004 TOWN GUIDELINE BUDGET\*  
Article 9 of the 2003 Town Meeting

BUDGET CATEGORY	GEN.GOV'T.	FINANCE/ ADMIN.	PUBLIC SAFETY	PUBLIC WORKS	HUMAN SERVICES	TOWN EMPLOYEE BENEFITS	RESERVES	CAPITAL **	TOTALS	%
1. Regular Employees	870,822	818,172	4,070,801	1,251,232	1,253,161				8,264,188	61.0%
2. Temporary & Limited Status Employees	89,898	10,027	46,100	67,440	194,431				407,896	3.0%
3. Overtime	17,246	10,801	722,733	171,976	10,277				933,033	6.9%
4. Car & Uniform Allow., Sick Leave Cap, Tuition, etc.	5,394	4,140	179,673	-	2,700				191,907	1.4%
5. Salary Reserve							285,829		285,829	2.1%
<b>SUBTOTAL</b>	<b>983,360</b>	<b>843,140</b>	<b>5,019,307</b>	<b>1,490,648</b>	<b>1,460,569</b>	<b>0</b>	<b>285,829</b>	<b>0</b>	<b>10,082,853</b>	<b>74.4%</b>
6. Purchase of Services	157,454	297,581	210,956	219,519	227,515				1,113,025	8.2%
7. Basic Services ***	255,500	27,520	15,820	144,609	-				443,449	3.3%
8. Contracted										
9. Supplies	25,430	28,283	119,534	345,022	152,376				670,645	4.9%
9. Employee & Veterans Benefits					10,000	53,000			63,000	0.5%
10. Other Charges & Expenses	24,933	16,947	16,239	9,968	3,083				71,170	0.5%
11. Equipment Expense				1,637					1,637	0.0%
<b>SUBTOTAL</b>	<b>463,317</b>	<b>370,331</b>	<b>382,549</b>	<b>720,755</b>	<b>392,974</b>	<b>53,000</b>	<b>0</b>	<b>0</b>	<b>2,362,926</b>	<b>17.4%</b>
12. Capital Vehicles and Equipment		85,000	199,500	348,500	10,000				643,000	4.7%
13. Capital Projects	22,000	25,000	20,000	125,000	-			75,000	267,000	2.0%
<b>SUBTOTAL</b>	<b>22,000</b>	<b>110,000</b>	<b>219,500</b>	<b>473,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>910,000</b>	<b>6.7%</b>
14. Reserve Fund							200,000		200,000	1.5%
15. Land Fund										0.0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>1.5%</b>
<b>TOTAL</b>	<b>1,468,677</b>	<b>1,323,471</b>	<b>5,601,356</b>	<b>2,684,903</b>	<b>1,863,543</b>	<b>53,000</b>	<b>485,829</b>	<b>75,000</b>	<b>13,555,779</b>	<b>100.0%</b>
<b>PERCENTAGE</b>	<b>10.8%</b>	<b>9.8%</b>	<b>41.3%</b>	<b>19.8%</b>	<b>13.7%</b>	<b>0.4%</b>	<b>3.6%</b>	<b>0.6%</b>	<b>100.0%</b>	

NOTES:

\* Net of Transfers: Does not include Debt Service, Insurance, Retirement, Unemployment/Workers' Compensation, Social Security/Medicare.

\*\* Capital Program - Roads \$75,000

Not included: Traditional borrowing articles even if partially funded by overlay surplus, appropriation, or available funds.

\*\*\* Includes: Town Counsel, Mosquito Control, Audit, Animal Control, Snow Removal, Street Lighting, Household Hazardous Waste Collection Services.

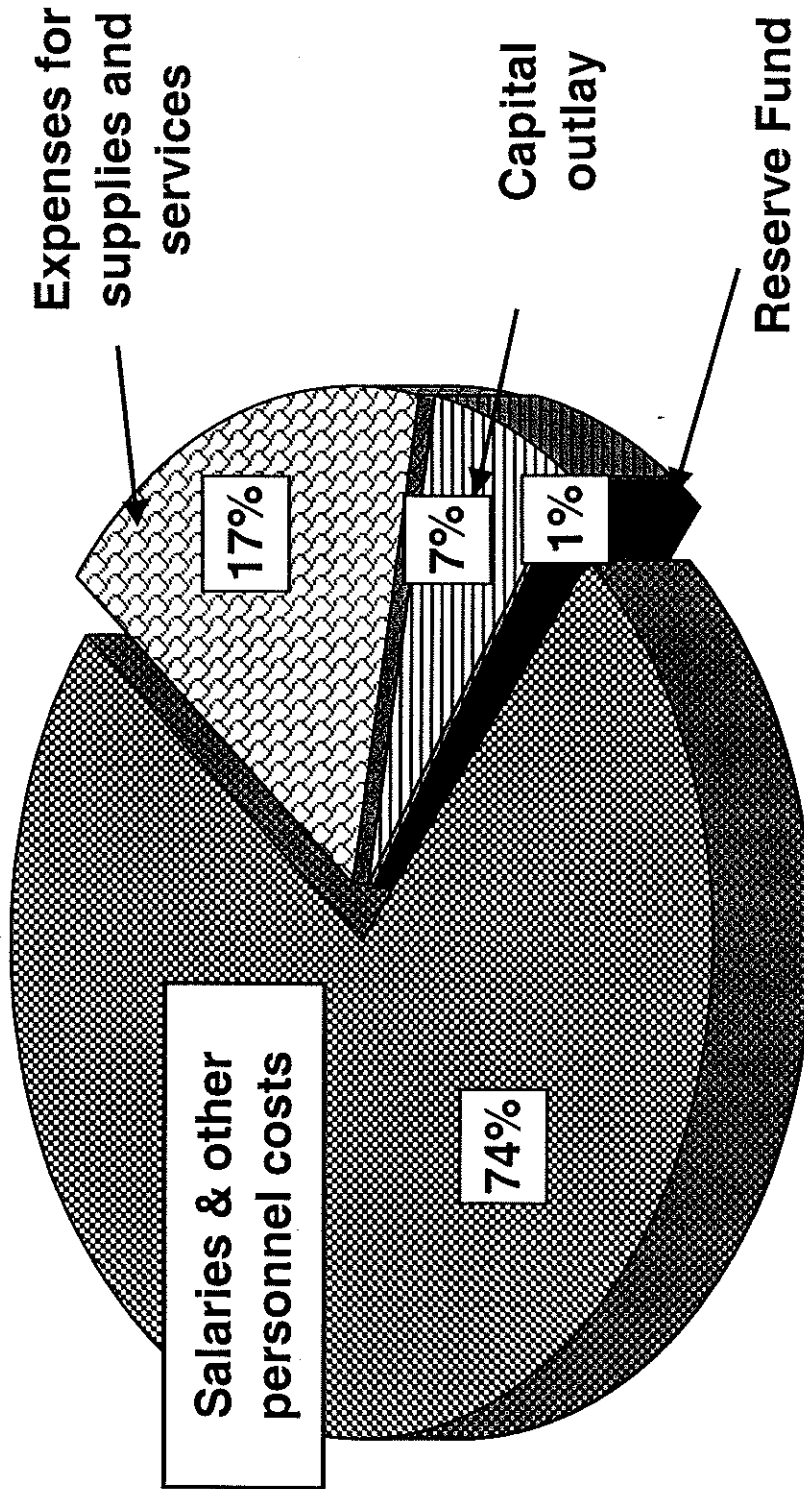
**TOWN GUIDELINE BUDGET COMPARISON**

**FY 2002 - 2004**

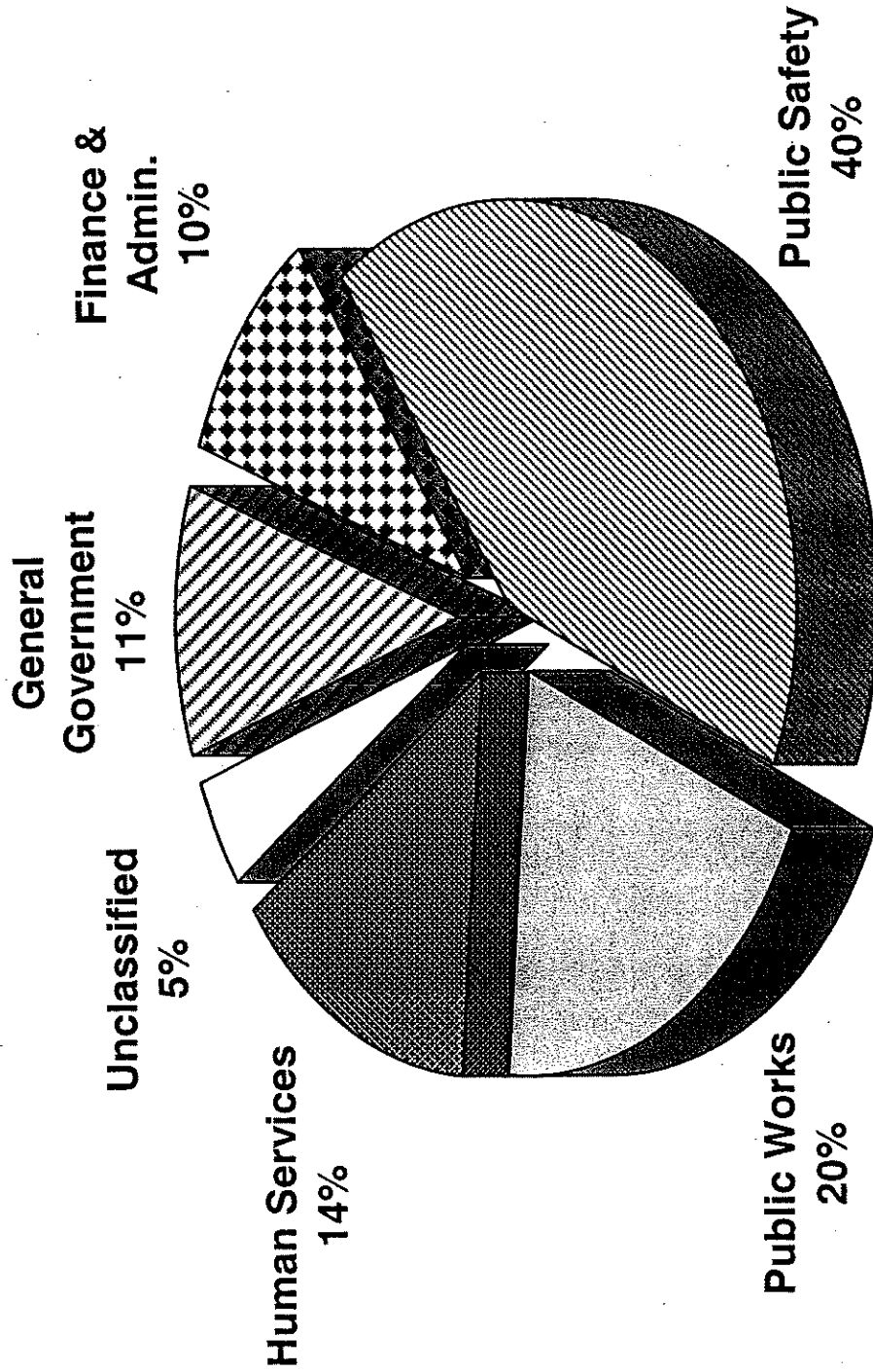
Accounts 1-44

BUDGET CATEGORY	FY02		FY03		FY04		% Change	
	TOTALS	%	TOTALS	%	TOTALS	%	FY01-02	FY02-03
1. Regular Employees	7,505,475	60.1%	7,864,857	59.9%	8,264,188	61.0%	+4.8%	+5.1%
2. Temporary & Limited Status Employees	326,288	2.6%	329,473	2.5%	407,896	3.0%	+1.0%	+23.8%
3. Overtime	833,360	6.7%	904,621	6.9%	933,033	6.9%	+8.6%	+3.1%
4. Car & Uniform Allow., Sick Leave Cap, Tuition, etc.	168,672	1.4%	174,853	1.3%	191,907	1.4%	+3.7%	+9.8%
5. Salary Reserve	400,000	3.2%	403,500	3.0%	285,829	2.1%	+0.9%	-29.2%
<b>SUBTOTAL</b>	<b>9,233,795</b>	<b>74.0%</b>	<b>9,677,304</b>	<b>73.6%</b>	<b>10,082,853</b>	<b>74.4%</b>	<b>+4.8%</b>	<b>+4.2%</b>
6. Purchase of Services	1,062,699	8.5%	1,167,117	8.9%	1,113,025	8.2%	+9.8%	-4.6%
7. Basic Services Contracted	410,792	3.3%	466,066	3.5%	443,449	3.3%	+13.5%	-4.9%
8. Supplies	597,207	4.8%	637,952	4.9%	670,645	4.9%	+6.8%	+5.1%
9. Employee & Veterans Benefits	60,500	0.5%	60,330	0.5%	63,000	0.5%	-0.3%	+4.4%
10. Other Charges & Expenses	62,481	0.5%	70,704	0.5%	72,807	0.5%	+13.2%	+3.0%
<b>SUBTOTAL</b>	<b>2,193,679</b>	<b>17.6%</b>	<b>2,402,169</b>	<b>18.3%</b>	<b>2,362,926</b>	<b>17.4%</b>	<b>+9.5%</b>	<b>-1.6%</b>
11. Capital Vehicles and Equipment	373,430	3.0%	507,431	3.9%	643,000	4.7%	+35.9%	+26.7%
12. Capital Projects	490,375	3.9%	371,375	2.8%	267,000	2.0%	-24.3%	-28.1%
<b>SUBTOTAL</b>	<b>863,805</b>	<b>6.9%</b>	<b>878,806</b>	<b>6.7%</b>	<b>910,000</b>	<b>6.7%</b>	<b>+1.7%</b>	<b>+3.5%</b>
13. Reserve Fund	187,500	1.5%	187,500	1.4%	200,000	1.5%	+0.0%	+6.7%
<b>GRAND TOTALS</b>	<b>12,478,779</b>	<b>100%</b>	<b>13,145,779</b>	<b>100%</b>	<b>13,555,779</b>	<b>100%</b>	<b>5.3%</b>	<b>3.1%</b>

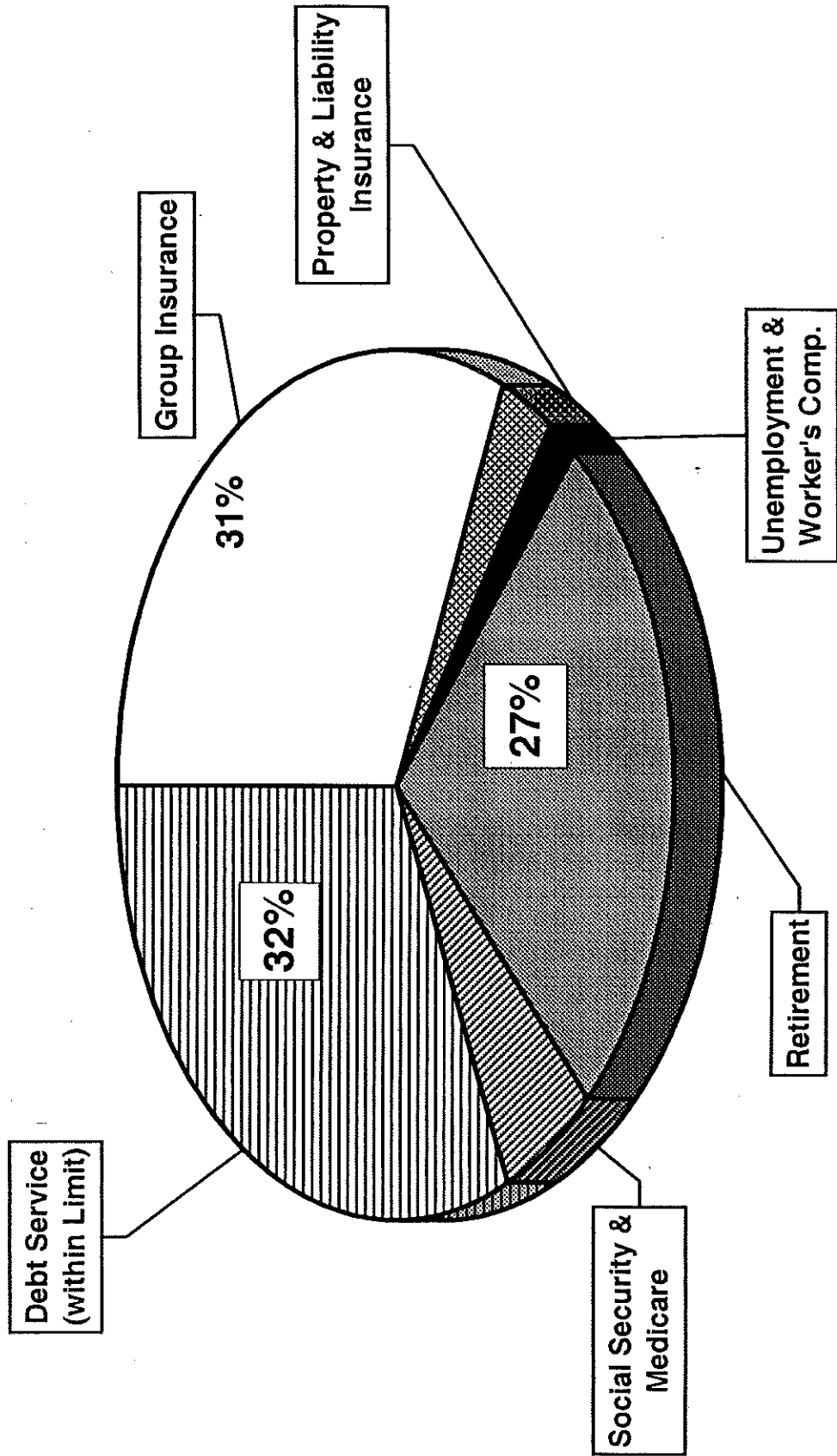
**Proposed Town Operating Budget  
\$13,555,779  
by category of expense**



# Proposed Town Operating Budget by Functional Area



Joint Accounts  
\$7,880,400



**Town of Concord, Massachusetts**

**FY2004 Recommended Staffing  
in General Fund Supported Departments**

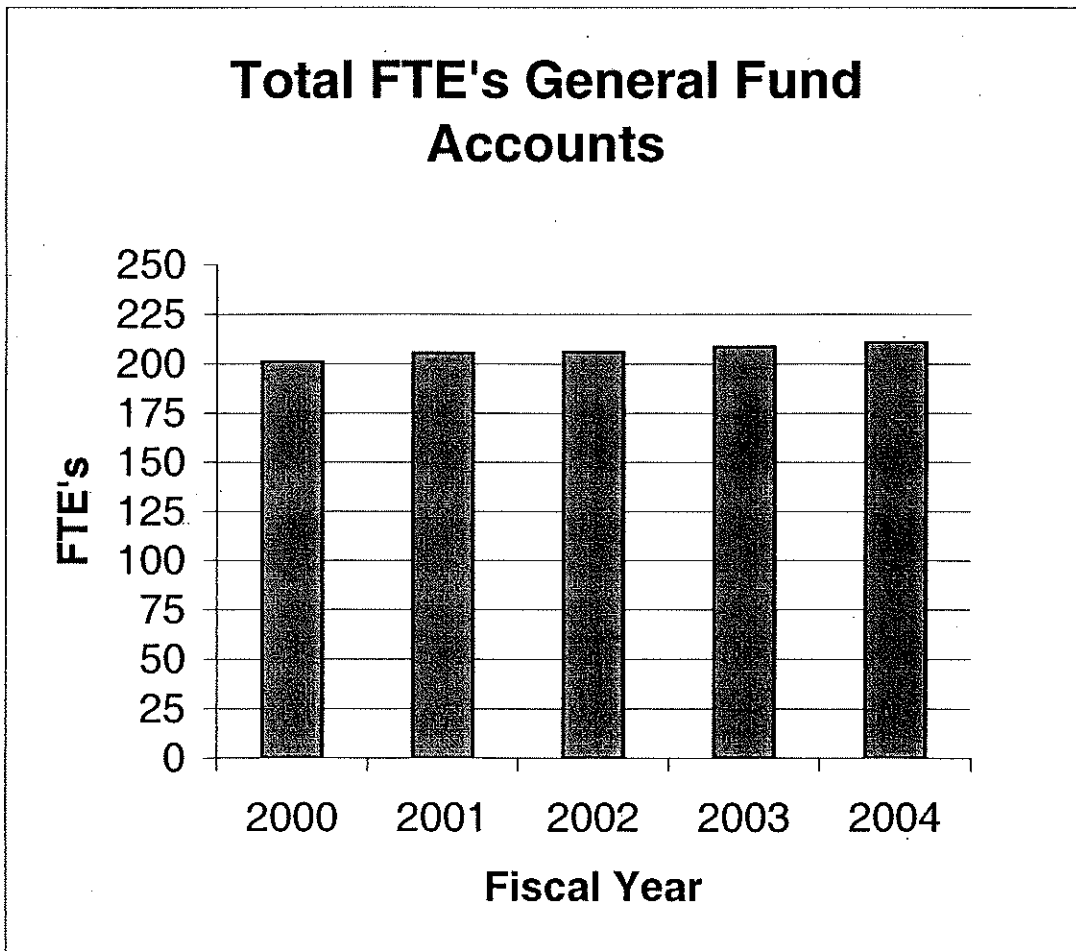
<b>Departments Divisions</b>	<b>Number of Regular Positions</b>	<b>Limited or Temporary Hours</b>	<b>Recommended Personal Services Budget</b>	<b>% of Total Personal Services Cost</b>
<b>Selectmen/Town Manager's Office/Veteran's Agent</b>	5.0	2,033 hours	\$384,093	3.4%
Recreation/Hunt Rec.Ctr./ Transportation	11.45	783 hours	\$531,376	4.7%
Council on Aging/ Harvey Wheeler CC	3.0	5,910 hours	\$195,376	1.7%
Personnel	2.8		\$132,080	1.2%
Information Systems	1.5		\$77,542	0.7%
<b>Finance Department</b>				
Administration	4.0	400 hours	\$251,497	2.2%
Treasurer-Collector	5.0		\$200,610	1.8%
Accountant	5.75		\$239,769	2.1%
Assessor	3.0		\$148,013	1.3%
Town Clerk/Elections Registrars/Town Meeting	3.0	2,539 hours	\$189,897	1.7%
<b>Planning &amp; Land Management</b>				
Planning	4.0		\$219,576	1.9%
Board of Appeals	1.0		\$40,381	0.4%
Natural Resources	3.0	1,200 hours	\$159,665	1.4%
Inspections	3.5	1,879 hours	\$242,412	2.1%
Health	4.0		\$203,158	1.8%
<b>Police Department</b>	43.5	2,722 hours	\$2,744,670	24.1%
<b>Fire Department</b>	35.0	360 hours	\$2,379,840	20.9%
<b>Public Works Dept.</b>				
Administration	3.625		\$218,482	1.9%
Engineering	7.0		\$366,172	3.2%
Highway	15.0	960 hours	\$687,718	6.0%
Snow & Ice Removal			\$162,414	1.4%
Parks & Trees	7.0	3,940 hours	\$348,279	3.1%
Cemetery	2.0	1,680 hours	\$121,445	1.1%
<b>Library</b>	21.3	9,761 hrs.	\$1,128,144	9.9%
<b>TOTALS</b>	<b>194.425*</b>	<b>34,167 hrs.</b>	<b>\$11,372,609</b>	<b>100.0%</b>

\*In addition to this total there are approximately 50 FTE's funded from Water, Sewer, Light, and Solid Waste funds.

**Town of Concord, Massachusetts**

**Staffing in Total FTE's in General Fund Supported Accounts**

<b>Departments</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>
General Government	20.7	25.7	26.9	27.7	27.9
Finance Department	22.0	22.6	21.7	22.1	22.2
Planning & Land Management	16.8	16.4	16.1	16.5	17.0
Police Department	43.3	42.7	42.7	43.7	44.8
Fire Department	35.2	35.2	35.2	35.2	35.2
Public Works Department	37.0	37.2	36.9	37.9	37.8
Library	26.2	25.8	26.6	25.6	26.0
<b>TOTAL FTE's</b>	<b>201.2</b>	<b>205.6</b>	<b>206.1</b>	<b>208.7</b>	<b>210.9</b>



**Town of Concord, Massachusetts**

**Comparison of FY03 and FY04 Capital Outlay Accounts  
(General Fund only)**

<b>Acct #</b>	<b>Category</b>	<b>Budget FY03</b>	<b>Dept. Request FY04</b>	<b>Town Mgr Proposed FY04</b>	<b>\$ Change FY03 Budget to FY04 Prop.</b>
1A	Town Manager:				
	ADA improvements	5,000	10,000	5,000	0
	Monument Square flagpole	4,000	0	0	(4,000)
5C	Natural Resources:				
	pond management	5,000	5,000	0	5,000
5E	Inspections:				
	permit tracking software	0	12,000	12,000	12,000
	equipment	850	0	0	(850)
6	141 Keyes Road Building	5,000	5,000	5,000	0
9C	Town Accountant	81	150	0	(81)
10	Technology Fund	75,000	85,000	85,000	10,000
11	Town House	25,000	35,000	25,000	0
12	Police Department:				
	vehicles replacement	80,000	79,500	79,500	(500)
	equipment	8,000	7,000	7,000	(1,000)
	cruiser laptop replacements	6,000	0	0	(6,000)
	infra-red vision scope	0	8,000	0	0
13	Fire Department:				
	vehicles refurbishment	75,000	85,000	83,000	8,000
	equipment	15,000	35,000	17,000	2,000
	fire Alarm	12,000	15,000	5,000	(7,000)
14	West Concord Fire Station	10,000	10,000	5,000	(5,000)
15	Police/Fire Station	10,000	20,000	15,000	5,000
16	Emergency Management	0	20,000	8,000	8,000
18	CPW Administration	1,000	1,500	1,500	500
20	Engineering:				
	GIS applications	20,000	20,000	20,000	0
	GIS - new aerial photography	0	80,000	0	0
	equipment	500	1,000	1,000	500
21	Highway Maintenance:				
	guardrail replacement	10,000	20,000	20,000	10,000
	traffic Control devices	5,000	10,000	10,000	5,000
	equipment	5,000	5,000	5,000	0
22	Parks & Trees:				
	recreation area irrigation	30,000	30,000	0	(30,000)
	shade tree replacement	7,500	15,000	15,000	7,500
	equipment	5,000	5,000	5,000	0
25	Public Works equipment	213,000	222,000	200,000	(13,000)
26	Drainage	80,000	90,000	90,000	10,000
27	Sidewalks	80,000	160,000	100,000	20,000
28	133/135 Keyes Road building	4,875	8,500	8,500	3,625
29	Library: computer equipment				
	relocation costs	0	60,000	0	0
	wireless data system	0	10,700	0	0
	computer equipment	6,000	10,000	5,000	(1,000)
31	Recreation - Willard tennis courts	0	80,000	0	0
33	Harvey Wheeler building	5,000	5,000	0	(5,000)
38	Information/Visitors Center	0	5,000	5,000	5,000
45	Road Improvements	70,000	75,000	75,000	5,000
	<b>TOTAL</b>	<b>\$878,806</b>	<b>\$1,345,350</b>	<b>\$912,500</b>	<b>\$43,694</b>

**Town of Concord, Massachusetts**

**Capital Improvement Program FY04-08  
FY04 Budget Component**

**Borrowing authorizations submitted to the 2003 Annual Town Meeting  
General Fund – within the Levy Limit**

<u>Article</u>		<u>Recommended Authorization</u>
23	Road Improvements	\$ 600,000
37	Design Funding for Phase 1 Comprehensive Wastewater Management Plan	300,000
39	Concord Library renovations	400,000
47	Land acquisition – Wagner property, Laws Brook Road	25,000
55	Thoreau School – modular classrooms	220,000
56	Willard School – resurface playground	75,000
57	Middle School renovations	425,000
58	Ripley Building roof replacement	395,000
59	Ripley School – resurface parking lot	30,000
<b>TOTAL</b>		<b>\$ 2,470,000</b>

The debt service for these borrowings is supported by the allocation of funds to the Debt service account (#49) within the Guideline Budget. These authorizations are not proposed to be subject to a Proposition 2 ½ Debt Exclusion vote.

\*\*\*\*\*

**Capital outlay - General Fund**

<b>Town Departments (Article 9, accts. 1-44)</b> <i>(within the Guideline budget)</i>	<b>\$ 910,000</b>
<b>Concord Public Schools (Article 10):</b> <i>(based on Jan. 15, 2003 Committee proposal)</i>	<b>\$ 525,065</b>

**Capital Financing Policy**

**General Fund – within the Levy Limit**

Target: 7% to 8% of the total budget

Total Guideline Budget appropriation proposed at **\$52,946,936 within levy limit**  
Target range: **\$3,706,000 to \$4,236,000**

Debt service budget ("within levy limit" portion)	\$2,500,000
Capital outlay , Town Departments	910,000
Capital outlay, Concord Public School	<u>525,065</u>
Total .....	<u>\$3,935,065</u>

As percent of Proposed Total Guideline Budget: **7.43%**  
*(within levy limit)*

Town of Concord, Massachusetts

FY04-08 Capital Outlay Plan Update (General Fund only)  
(showing FY04 to be appropriated and FY05-08 planned)

Item	5-year total requested	FY04		FY05		FY06		FY07		FY08	
		requested	recommended	requested	recommended	requested	recommended	requested	recommended	requested	recommended
Town Manager											
Building Imprv - Town House	175,000	35,000	25,000	35,000	25,000	35,000	25,000	35,000	25,000	35,000	25,000
Building Imprv - Info Center	25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
ADA compliance	50,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000
Planning											
Building Imprv - 141 Keyes Road	25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Permit-Tracking Software	60,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Bruce Freeman Trail	100,000									100,000	0
Pond management	25,000	5,000	0	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000
Pickup Truck (NR)	25,000							25,000	20,000		
Finance and Administration											
Townwide Technology Fund	485,000	85,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Police											
Building Imprv - Walden St	100,000	20,000	15,000	20,000	15,000	20,000	15,000	20,000	15,000	20,000	15,000
Police vehicles	463,500	79,500	79,500	112,500	110,500	79,500	79,500	112,500	112,500	79,500	79,500
Public safety equipment	46,000	7,000	7,000	9,000	9,000	10,000	10,000	10,000	10,000	10,000	10,000
Infra-Red Vision Scope	8,000	8,000	0								
Fire											
Building Imprv - W. Concord	50,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000
Radio-controlled fire alarm system	15,000	5,000	5,000								
Misc Equipment	95,000	35,000	17,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Vehicle rehab	335,000	85,000	83,000	50,000	50,000	50,000	50,000	100,000	50,000	50,000	89,000
Vehicle replacement	150,000			75,000	0	75,000	75,000		30,000		45,000
Automobiles	70,000							70,000	35,000		0
Personal Protective Equipment	20,000	20,000	8,000								
PUBLIC WORKS											
Administration											
Building Imprv - 133/135 Keyes	42,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Engineering											
Mill Dam Culvert	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
GIS	100,000	80,000	0	80,000	0	80,000	0				
GIS (Fly over, contour map)	160,000										
Highway											
Road reconstruction	400,000	75,000	75,000	80,000	77,000	80,000	75,000	80,000	75,000	85,000	80,000
Traffic control devices	50,000	10,000	10,000	10,000	10,000	10,000	5,000	10,000	5,000	10,000	5,000
Guardrail replacement	100,000	20,000	20,000	20,000	20,000	20,000	10,000	20,000	10,000	20,000	10,000

Town of Concord, Massachusetts

FY04-08 Capital Outlay Plan Update (General Fund only)  
 (showing FY04 to be appropriated and FY05-08 planned)

Item	5-year total requested		FY04		FY05		FY06		FY07		FY08	
	requested	recommended	requested	recommended	requested	recommended	requested	recommended	requested	recommended	requested	recommended
Drainage improvements	485,000	90,000	90,000	90,000	95,000	90,000	100,000	75,000	100,000	80,000	100,000	85,000
Sidewalks	800,000	100,000	160,000	80,000	160,000	80,000	160,000	80,000	160,000	80,000	160,000	80,000
Small equipment	25,000	5,000	5,000	5,000	5,000	5,000	10,000	5,000	0	0	5,000	5,000
Park & Tree												
Public Shade trees	92,000	15,000	15,000	10,000	15,000	10,000	20,000	10,000	20,000	10,000	22,000	10,000
Turf improvement program	150,000	0	30,000	30,000	30,000	0	30,000	0	30,000	30,000	30,000	0
Small equipment	25,000	5,000	5,000	5,000	10,000	5,000			5,000	5,000	5,000	5,000
Equipment												
Vehicles and heavy equipment	1,236,000	200,000	245,000	200,000	246,000	225,000	246,000	225,000	256,000	225,000	265,000	250,000
Library												
Wireless Data System	10,700	0										
Library Moving Costs	60,000	0										
Computer equipment	50,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000
Recreation												
Willard tennis courts	80,000	0										
Resurfacing Emerson Track	60,000								60,000	0		60,000
Council on Aging												
Building imprv - Harvey Wheeler	20,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Bus	50,000										50,000	0
Van	50,000											
<b>TOTAL</b>	<b>6,388,700</b>	<b>910,000</b>	<b>1,277,000</b>	<b>942,000</b>	<b>1,201,000</b>	<b>975,000</b>	<b>1,321,000</b>	<b>1,008,000</b>	<b>1,252,000</b>	<b>1,044,000</b>	<b>1,044,000</b>	<b>208,000</b>
<b>Available difference</b>		<b>910,000</b>	<b>942,000</b>	<b>335,000</b>	<b>975,000</b>	<b>225,000</b>	<b>1,008,000</b>	<b>313,000</b>	<b>1,044,000</b>	<b>208,000</b>		

Town of Concord, Massachusetts

FY04-08 Capital Program Update  
as of January 2003

DEBT AUTHORIZATION requests - Town Manager's recommendations

Fiscal Year of Issuance  
Annual Town Meeting

FY04 2003	FY05 2004	FY06 2005	FY07 2006	FY08 2007	FY04-08 Total
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	FY04 2003	FY05 2004	FY06 2005	FY07 2006	FY08 2007	FY04-08 Total
<b>General Fund - within levy limit financing</b>	<b>\$2,500,000</b>	<b>\$3,100,000</b>	<b>\$1,900,000</b>	<b>\$2,600,000</b>	<b>\$3,550,000</b>	<b>\$13,650,000</b>
<b>Requested or projected new allocations:</b>						
<b>General Government</b>						
<i>Town House</i>				140,000		140,000
sprinkler system						
<i>Library</i>						
Eligible improvements and furnishings	400,000					400,000
<i>Planning</i>						
Conservation Land	25,000	150,000	150,000	150,000	150,000	625,000
<i>Public Works</i>						
Road Improvements	600,000	655,000	739,000	750,000	800,000	3,544,000
Mill Dam Culvert			75,000	500,000		575,000
Warner's Pond Dam reconstruction		100,000	300,000			400,000
Wastewater Management Plan	300,000					300,000
<i>Public Safety</i>						
Police/Fire Station 1 - 3rd floor (construction)		1,850,000				1,850,000
Fire Pumper replacement (Engine 44, 1987)			400,000			400,000
Ambulance (A-49, 1997)				185,000		185,000
<i>Recreation</i>						
Hunt HVAC				250,000		250,000
Emerson Playground				233,000	100,000	333,000

Projected amount available for authorization

Town of Concord, Massachusetts

FY04-08 Capital Program Update  
as of January 2003  
DEBT AUTHORIZATION requests - Town Manager's recommendations

Fiscal Year of Issuance Annual Town Meeting	FY04 2003	FY05 2004	FY06 2005	FY07 2006	FY08 2007	FY04-08 Total
<b>Concord Public Schools (K-8)</b>						
<b>Peabody School:</b>						
Renovation	80,000					80,000
Floor Replacement	40,000					40,000
resurface playground	40,000					40,000
Replace lockers	40,000					40,000
Gym Ceiling		35,000				35,000
<b>Ripley Building:</b>						
Roof replacement	395,000					395,000
Paving / Parking	30,000					30,000
Gym Floor		120,000				120,000
Boiler replacement			150,000			150,000
<b>Thoreau School:</b>						
Classroom Flooring		40,000	43,000	46,000		129,000
Modular Classroom	220,000					220,000
Boiler replacement					80,000	80,000
<b>Willard School:</b>						
Roof replacement				300,000	300,000	600,000
Classroom Flooring		40,000	43,000	46,000	48,000	177,000
resurface playground	75,000					75,000
<b>Sanborn School:</b>						
Ceiling / Lighting	100,000					100,000
Office Flooring	20,000					20,000
Parking Spaces	65,000					65,000
Resurface playground	40,000					40,000

Town of Concord, Massachusetts

FY04-08 Capital Program Update  
as of January 2003

DEBT AUTHORIZATION requests - Town Manager's recommendations

Fiscal Year of Issuance Annual Town Meeting	FY04 2003	FY05 2004	FY06 2005	FY07 2006	FY08 2007	FY04-08 Total
Renovate Balcony		40,000				40,000
Repair Lockers		30,000				30,000
Boiler replacement					250,000	250,000
Gym ceiling		40,000				40,000
<b>Subtotal - School Projects</b>	<b>\$1,145,000</b>	<b>\$345,000</b>	<b>\$236,000</b>	<b>\$392,000</b>	<b>\$678,000</b>	<b>\$2,796,000</b>
<b>General Fund projected total</b>	<b>\$2,470,000</b>	<b>\$3,100,000</b>	<b>\$1,900,000</b>	<b>\$2,600,000</b>	<b>\$1,728,000</b>	<b>\$11,798,000</b>
<b>Difference from projected available</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,822,000</b>	<b>1,852,000</b>
<b>Other Funds</b>						
<b>Water</b>						
Nagog Filtration Plant			3,000,000			3,000,000
Deaconess Well Iron and Manganese Removal		2,000,000				2,000,000
Brewster Well Development		1,000,000	2,000,000			3,000,000
TOTAL Water Fund		3,000,000	5,000,000			8,000,000
<b>Potential new authorizations - ALL FUNDS</b>	<b>\$2,470,000</b>	<b>\$6,100,000</b>	<b>\$6,900,000</b>	<b>\$2,600,000</b>	<b>\$1,728,000</b>	<b>\$19,798,000</b>
<b>Add: Issuance of prior authorizations:</b>						
<b>General Fund</b>						
Harvey Wheeler Building (Art. 44 of 2001)	1,150,000					1,150,000
Heywood Street Culvert	100,000					100,000

FY04-08 Capital Program Update  
as of January 2003

DEBT AUTHORIZATION requests - Town Manager's recommendations

Fiscal Year of Issuance Annual Town Meeting	FY04 2003	FY05 2004	FY06 2005	FY07 2006	FY08 2007	FY04-08 Total
<b>General Fund Debt Exclusion</b>						
Harvey Wheeler Building	1,200,000					1,200,000
Alcott School - Design	1,150,000					1,150,000
Alcott School - Construction	13,250,000					13,250,000
<b>Potential Total debt issuance</b>	<b>\$19,320,000</b>	<b>\$6,100,000</b>	<b>\$6,900,000</b>	<b>\$2,600,000</b>	<b>\$1,728,000</b>	<b>\$36,648,000</b>
<b>Add: Comprehensive Wastewater Management Plan</b> (Tentative Totals: Funding structure to be decided) Alcott School Demolition		3,710,000	3,710,000	4,469,000	4,469,000	16,358,000
		2,300,000	(or later if used as swing school)			2,300,000
<b>Potential total debt issuance (plus CWMP)</b>	<b>\$19,320,000</b>	<b>\$12,110,000</b>	<b>\$10,610,000</b>	<b>\$7,069,000</b>	<b>\$6,197,000</b>	<b>\$55,306,000</b>

## Town of Concord Authorized and Unissued Debt @ June 30, 2002

Town Meeting Vote	Purpose	Debt Amount Authorized	Note Issuance and other comment	Expected Bond Issuance
Art. 29, 2000	Design Funds for Elementary and Middle Schools ("Master Plan")	5,000,000	\$5 million note renewed 3/1/02 to 2/27/03 @ 1.58% TIC <i>Sale of \$2.75m in Feb. 2003; renewal of \$1.2m bond anticipation</i>	spring 2003 (\$2,750,000)
Art. 44, 2001	Harvey Wheeler Building renovation	1,150,000		spring 2004
Art. 26, 2002	Road Improvements	795,000		February 2003
Art. 38, 2002	Harvey Wheeler Building renovation	1,200,000	May 14, 2002 debt exclusion vote	spring 2004
Art. 39, 2002	Heywood Street culvert	100,000		spring 2004
Art. 40, 2002	Police/Fire Station design	230,000		February 2003
Art. 42, 2002	CMLP substation	600,000		February 2003
Art. 51, 2002	Alcott & Thoreau School renovations	160,000	\$60,000 to be rescinded at 2003 Annual Town Meeting	February 2003
Art. 52, 2002	Willard School roof	50,000		February 2003
Art. 53, 2002	Peabody School roof	285,000		February 2003
Art. 54, 2002	Ripley School roof	150,000		February 2003
Art. 55, 2002	Modular classrooms, Middle School	180,000	equipment - max. 5-year term	February 2003
Art. 56, 2002	Sanborn School renovations - Gym	120,000	\$25,000 to be rescinded at 2003 Annual Town Meeting	February 2003
Art. 57, 2002	Sanborn & Peabody school renovations	480,000		February 2003
Art. 60, 2002	Alcott School (incl.demolition and sitework)	16,695,000	June 19, 2002 debt exclusion vote	spring 2004 (\$13,045,000 est.)
		<u>\$ 27,195,000</u>		

**Planned Long-term Debt Issues**

February 2003	tax supported debt exclusion	\$2,365,000
	Light Fund	\$600,000
spring 2004:	tax supported debt exclusion	\$1,250,000
		\$14,245,000

<b>Detail by Funding Source:</b>	
Tax Supported	\$ 26,595,000
Light Fund	600,000
<b>Tax-supported Debt:</b>	
within levy limit	\$ 3,700,000
excluded debt	22,895,000

