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TOWN OF CONCORD

PROPOSED BUDGET For The Fiscal Year Beginning July 1, 1988

December 1987

TOWN BUDGET - ARTICLE 6
SCHEDULE A OPERATING BUDGET

M.V.C.
4/3/88

Item No.	Department	% Change FY88-89	Explanation of FY 89 Recommended	FY87-FY89 Changes	% Change FY87-89
2.	Other Selectmen - Salaries	10.1%	New Town Mngr.@ higher salary. Reclass. of Asst.Town Manager position to MP-9. ACL scale adjustments.	100% of Selectmen's Secretary budgeted here FY88/89; 50% in FY87. Other 50% was in Veterans Services.	26.2%
	- Expense	265.4%	New Items: \$15,000 for affordable housing consultant, Car Allowance-\$3,000 less credit.	Gross % change.	336.0%
		13.6%	% Change without these items	% Change without new items. Old items increased to reflect actual costs.	35.6%
3.	Legal Services	3.6%	Billings through half-FY88 are \$27,342 (49.7% of budget).	FY87 actual included: Concord Commons, Walden Station liquor license suspend., Alibrandi vs. Bd. of Appeals, MCI-Concord Sewage Plant.	-38.7%
4.	Elections	58.9%	3 elections planned for FY89 vs. 2 in FY88.	FY87-3 elections	21.6%
	Registrars	24.2%	Need more Street Lists printed during national election year.		35.7%
5.	Town Meeting & Reports	15.1%	Budget for one 3-day meeting. Cost of reports is up 18.2%.	April, 1987 Town Meeting ran 6 days. Plus, preparation for Special Meeting July, 1987.	-13.4%
6.	Planning - Salaries	7.7%	Reclass. of Project Planner to MP-3 & Sec'y I to ACL-5.	In FY88, one Project Planner & .8 Secretary absorbed from Long Range Plan staffing. Needed due to increased development activity.	81.7%

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6. Cont.	Planning - Expense	-38.5%	Funding in FY88 for Zoning By-law Recodification not required in FY89.	Addition of computer equipment maintenance and supplies.	18.6%
7.	Board of Appeals	12.7%	Reflects reclass. of Sec'y I position to ACL-5. Increased cost of advertising. Planning Dept. is revising ZBA regs., procedures & fees.	Additional .25 Secretary added in FY88. Increase in cost & volume of advertising (due to construction activity).	32.0%
8.	Historic Districts Commission	6.9%	Advertising budget increased.	FY87 actual salaries reflect turnover.	22.7%
9.	Out-of-State Travel	-25.0%	FY88 funding for Town Manager recruitment not needed in FY89. But \$1,500 added to send police officer to F.B.I. academy.	Funding cut \$1,000 in FY87 to meet guideline. Restored in FY88.	194.5%
10.	Long Range Plan	0	Plan completed & issued 12/87.	Funded for FY86 & FY87 only.	-100.0%
12.	Personnel - Salaries	12.0%	Reclass. of Personnel Dir. to MP-8. ACL scale adjustments.	Salary adjustments.	22.8%
	- Expense	4.6%	Consultant for employee benefits assessment & proposal.	Addition of computer equipment maintenance and supplies. Funding for consultants added.	50.2%
13. A.	Treas./Coll.-Salaries	7.4%	ACL scale adjustments.	New method for calculating credits in FY88/89. Reclass. of Fin.Analy. & Asst.Treas/Coll to MP-3. ACL scale reviewed.	34.1%

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13. A.	Treas./Coll.-Expense Cont.	4.6%	Increase in postal rates.	Cost to process motor vehicle bills moved to Data Proc.Acct. Credits also applied to expense beginning FY88.	-19.7%
B.	Accountant - Salaries	6.7%	ACL scale adjustments.	Credit method changed FY88 - Approp. vs. Retirement paying for 40% of one clerk. Gross salary increase only 18.4%. ACL scale reviewed.	37.0%
	- Expense	10.0%	10% represents increase of only \$370.	FY87 includes \$2,929 spent to move bookkeeping from old Phillips computer to PDP 11/34.	-37.4%
	- Audit	16.7%	FY89 funding is actual cost for FY88.	Reflects actual cost increase from FY87 to FY88.	5.0%
C.	Assessors - Salaries	5.8%	Reclass. of Admin.Asst. to ACL-5 offset by turnover.	ACL scale adjustments.	15.2%
	- Expense	36.2%	FY89 is property revaluation year. \$10,000 added to develop in-house tax billing system.	New items since FY87: Property reinspection, computer equipment maintenance & supplies, software development. Last reval. FY86.	88.5%
D.	Town Clerk - Salaries	8.5%	ACL scale adjustments.	ACL scale adjustments.	14.8%
14.	Data Proc./Office Equip.	5.2%	Amortization of VAX cost.	Cost to process motor vehicle bills moved from Treas./Coll. to this account in FY88. Additional cost for computer	52.7%

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14. Cont.	Data Proc./Office Equip.			equipment maintenance & training.	
15.	Town House	-6.5%	FY88 included additional funds for replacement of telephone system.	No funding since FY87 for building renovations.	-4.2%
16.	Records Management	0	2nd year of 3-year archives program.	FY87 funding primarily for microfilming.	87.5%
17.	Police - Salaries	9.1%	Union contract to be renegotiated for July 1, 1988. Recla of Sec'y I to ACL-5. Offset by retirement of Chief.	Cost increases offset by turnover and hiring of additional patrol officer instead of lieut.	11.5%
	- Expense	6.5%	Funding to begin National Accreditation Program \$5,600.	Added costs: police exams, uniforms for dispatchers, accreditation program. In FY87 expense kept at bare minimum to offset overtime costs.	29.9%
18.	Fire - Salaries	10.3%	Sec'y increased to fulltime. Additional overtime hours to provide 8-man staffing.	Program begun in FY87 to increase overtime hours to provide 8-man staffing.	21.5%
	- Expense	8.3%	Firefighter mileage to academy. Medical costs for physicals, communicable disease testing, on-the-job injuries increased. Repair & testing of breathing apparatus.	Chief's car replaced in FY87.	-1.1%
19.	Police/Fire Station	12.1%	Renovated building is larger	Added funding for communication	23.2%

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19. Cont.	Police/Fire Station		& utility rates have gone up.	equipment repair, utility cost and usage increase.	
20.	Emergency Preparedness	3.6%	Automotive supplies added.	Reflects end of telephone cost reimbursement program.	42.5%
22.	Gen'l Svcs. - Salaries & Admin.	4.6%	1/4 ACL position moved to Inspections. Reclass. of Admin. Asst. to ACL-5.	FY87 salaries understated by \$20,589, which was charged to Highway for clerical support. If FY87 restated, % change FY87-89 is 10%.	52.1%
	- Expense	16.1%	New items: postage machine rental, trailer lease. \$2,500 added to office supplies. Utility cost & usage up (mostly because of trailer).	FY87 actual reflects general spending over expense budget. Expense approp. was \$21,112.	-31.7%
23.	Environmental-Salaries & Health	9.6%	Summer Conservation Crew hours increased by 400.	Summer Conservation Crew hours increased by total of 700 since FY87.	17.3%
	-Expense	173.2%	New Items: Restaurant Inspection Svc., Grant consultant for open space acquisition \$10,000, testing for volatile organics. Without New Items, down 5.7%.	Besides New Items in FY89, White Pond testing was increased in FY88.	211.9%
24.	Inspections-Salaries	15.9%	Reclass. of Local Inspector/ Engineering Inspector to MP-4 and Sec'y I to ACL-5. 1/4 ACL position moved from Gen'l Svcs. to provide fulltime vs. 3/4	Reflects increase of Local Insp. from half to fulltime in FY88 and addition of fulltime secretary since FY87.	102.0%

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24. Cont.	Inspections-Salaries		secretarial support.		
	-Expense	6.6%	Payment per Inspection (electrical, gas, plumbing) increased from \$10 to \$15 as of 1/1/87.	FY87 actual reflects expend. for Car Allowance and Building Improvements not currently budgeted.	-6.4%
25.	Engineering-Salaries	8.6%	Reflects actual salaries paid to attract and keep Engineering Staff.	Salary increases offset by moving of 1/2 Local Inspector/ Engineering Inspector to Inspections account in FY88.	16.4%
	-Expense	56.7%	Lease of electronic surveying equipment.	FY87 actual reflects expend. for surveying & drafting tools and computer software.	-7.9%
26.	Garbage Collection	5.0%	3rd year in 3-year contract. Garbage is defined as food scraps only. Current local regs. prohibit food scraps in the Landfill.	Collection is required 6x weekly from restaurants, stores, hotels, etc.; 1x weekly from residences.	10.2%
27.	Refuse Disp.-Salaries	3.5%	Turnover partially offsets salary increases.	Reflects LA scale revisions in FY88 and turnover in FY87.	17.4%
	-Expense	67.4%	New Items: Leachate pumping & hauling, engineering monitoring & reporting for normal operations.	FY87 actual reflects about \$20K for equipment rental after compactor fire.	6.8%

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27. Cont.	Refuse Disp.-Expense		Hazardous Waste Collection Day funding increased from \$4K to \$5,500.	FY87 funding for Hazardous Waste was \$3K.	
28.	Highway Maint.-Salaries	9.1%	Snow Removal Credits Decreased - reduction of # of Highway employee weekday hours budgeted under Snow Removal account.	2 positions added since FY87 to begin to address highway maint. deterioration.	42.3%
	-Expense	4.8%	Modest increase in basic highway maint. supplies. Major funding increases for bituminous materials and peastone to be considered under the Roads Program.	Street Sweeping contract added FY88. FY87 actual includes \$16.5K spent for Bituminous Concrete (funded by salary savings from turnover & vacancies).	6.2%
29.	Snow Removal	7.3%	Budget request based on 10-year average of actual expenditures.	FY87 budget was \$207,824. Budgeted increase from FY87-89 is 7.3%. Level funded from FY87-88.	-39.2%
30.	Parks/Trees-Salaries	2.1%	Additional 400 hrs. for summer crew. Turnover has reduced salary base to offset increases. Snow Removal Credits increased.	# of total positions unchanged but mix of Arborists & Grounds-keepers changed. FY87 actual reflects turnover/vacancies.	15.5%
		49.0%	New Item: Turf Treatment Program (\$18K) to protect playing fields.	FY87 actual reflects \$28.6K for Small Park Program - creation of Junction Park in W.Concord.	-10.2%
31.	Cemeteries	4.8%	All Capital Outlay (\$12.5K) planned to come from Cemetery Fund Revenue (not General Fund).	FY87 actual reflects about \$8.5K of appropriation spent for Cemetery Expansion Program.	-34.4%

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32.	Street Lighting	2.3%	12.3% cumulative increase from FY87 actual deemed sufficient.	Rate change effec. 1/1/88.	12.3%
33.	Sidewalk Repair		Location: FY89 - Main St., Sudbury to Thoreau	Location: FY88 - Main St., So.Bridge to Rte. 2 FY87 - Main St., Rte. 2 to Baker Ave.	
34.	Equipment		FY89: Replace Gang Mower \$30K Replace 10-Ton Dump \$43K NOTE: In FY88 planned to trade 2 old sweepers for 1 new sweeper for weekly sweeping of business districts. St.Sweeping Contract under Highway Maint. for Annual Spring Sweeping only.	FY88: Replace Street Sweeper \$60K Replace Salt Spreader \$8K Add: Natural Resources Vehicle \$5K FY87: Replace Sewer Jetter \$12K Replace 3-Ton Dump \$24K Replace 3/4-Ton Util.Pickup \$12K Replace Salt Spreader \$9K New - Inspections Vehicle \$10K	
35.	Drainage Program		Location: FY89 - Prairie,Chase,& Shirley Streets plus Central at Francis.	Location: FY88 - Parts of Riverdale & Southfield, Sudbury(Swamp Brook to Fairhaven) Fairhaven Rd.(North of Rte. 2) Potter Street FY87 - Brooks & Grant Streets, Parts of Belknap & Elsinore	
36.	Bridge Repairs		Prior funding for specific purpose.	FY87 funding for Pail Factory Bridge and Riprap Repairs.	

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37.	Small Park Program		Funding in future as needs identified.	FY88 funding for small beautification projects in W.Concord.	
38.	New Sidewalk Construction		Location: FY89 - Additional funding for Cambridge Turnpike (Lexington Rd. to Hawthorne Lane)	Location: FY88 - Cambridge Tnpk. \$42,750 (Lexington Rd. to Hawthorne Ln.) Powder Mill Rd. \$29,250 (Longfellow Rd. to Bridge) FY87 - Old Stow Rd. & Thoreau School Area \$40,000	
39.	Traffic Signals		Prior funding for specific purpose.	FY88 funding for "Slow School" flashing light @ Sanborn.	
40.	Library - Salaries	8.7%	Reclass. of Asst. Director to MP-4 and Admin. Asst. to ACL-5. Adjustment for actual increases granted @ 7/1/87. Assumption of Asst. Curator's salary.	In FY88, Library Pay Scale combined with AC to form ACL scale and 6 positions moved to MP scale.	16.5%
	- Expense	15.1%	In FY89, electricity budget increased by \$3K to \$21K, and additional costs totalling \$14,822 also assumed.	In FY88, the Town began a 3-year program to assume some Library Corp. costs - \$18,000 for Electricity assumed in FY88.	36.4%
		5.1%	Expense Increase Without Cost Assumptions	Expense Increase Without Cost Assumptions	2.5%
42.	Recreation Admin.	1.8%	Reclass of Recreation Program Supervisor to MP-2; Rec. Fund partially supports this position (\$11k).		10.6%

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42. Cont.	Recreation Admin.		Reduction of Summer Program Subsidy from \$7,500 to \$3,000. Offset by \$4,500 increase in Recreation Scholarships (see item 43).		
43.	Recreation Scholarships	150.0%	Increase in Scholarships offset by decrease in Summer Program Subsidy (see Item 42).	Level Funded FY87 to 88. Item is for Recreation Summer Camp Scholarships.	0
44.	Hunt Gym	New	See Charts.	Facility to open Fall, 1988.	New
45.	Harvey Wheeler-Salaries	-31.7%	Staffing Change. See Charts	\$7,000 added in FY88 to fund Administrative Staffing.	-15.9%
	-Expense	-43.1%	FY88 included Capital Improvements: Lighting Upgrade & Roof/Flashing Repairs \$8K; Landscaping & Parking Lot Resurfacing \$20K.	FY87 included Capital Improvements: Carpet Replacement or Lighting Upgrade, Roof/Flashing Repairs.	-5.0%
46.	Council on Aging-Salaries	10.7%	Adjustment for actual salary increases granted previously.	FY87 actual reflects Maternity Leave (COA Coordinator).	41.9%
	- Expense	8.0%	Reflects increase in cost of Transportation Program and Minuteman Homecare Assessment.	Added FY88: Transportation Service for the Aging.	41.3%
47.	Transportation	0	Level Funded - Community Bus.	Concord/Maynard Bus dropped in FY86 leaving Community Bus.	0
48.	Veterans Services	-15.7%	FY89 Agent's salary reflects	FY87 and 88 Agent's salary	-4.5%

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Item No.	Department	% Change FY88-89	Explanation of FY 89 Recommended	FY87-FY89 Changes	% Change FY87-89
48. Cont.	Veterans Services		1/2 of overall amount budgeted for one fulltime position. Other 1/2 under HWCC as Administrative Staffing for that building.	based on 1/2 of Bd.Select.Sec'y. salary. Agent must also be Veteran.	
	Veterans Benefits	4.2%	Rates are determined by the State. State reimburses Town for about 75% of Benefits.	FY87 actual expend. \$3,642 less than budget of \$18,111. Medical payments were level but actual direct benefits dropped that year.	22.5%
49.	Ceremonies & Celebrations Public Ceremonies	5.0%	Due to Increased Police cost and general cost increases for supplies and services.	Due to Increased Police cost and fewer volunteers. Cost of refreshments and other general costs have risen. FY87 budget was \$9,500.	33.5%
	Street Flags	0	Level Funded.	Budget boosted due to large number of street flags in poor condition.	77.3%
	Special Events	0	Level Funded.	New Item in FY88, to provide Selectmen with funding for special events that arise during the year.	New
50.	Information Center	50.0%	Town Manager action at request of Chamber of Commerce.	Previous increases in FY87 (plus \$500) and FY85 (plus \$500).	
51.	Historical Commission	25.0%	Oral History Program funding increased by \$500 to \$2,000.	FY87 actual for Commission expense only. \$1,500 added in FY88 and another \$500 in FY89	829.4%

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Item No.	Department	% Change FY88-89	Explanation of FY 89 Recommended	FY87-FY89 Changes	% Change FY87-89
51. Cont.	Historical Commission			for Oral History Program.	
52.	Other Agencies:				
	A. Eliot Mental Health		Decision to level fund.	3.5% increase granted in FY88.	3.5%
	B. Service to Youth		Decision to level fund.	No increase granted in FY88. Request received after budget finalized.	
53. A.	Group Insurance	15.5%	\$40,000 budgeted for inauguration of a disability insurance program for Town/CPS employees. Without this item, budget increase is 8.4%, reflecting medical claims cost riase.	Continued rise in medical claims cost; rise in proportion of employees electing coverage (from 75% to 80%).	23.9%
	B. Property/Liability Insurance	3.8%	Gross increase is 12% - offset by charges to Schools and Enterprise Funds.	Beginning FY87, Umbrella Liability coverage not available; other coverage lowered and deductibles increased.	26.8%
	C. Contingency for Rate Increases		Not budgeted.	FY87 budget had anticipated major premium increases, which did not occur. The 1987 Annual Town Meeting adopted Article 22 establishing an insurance reserve fund. This fund received all unexpended appropriation balances at 6/30/87. It now has a balance of \$182,683.	
54.	Town Employee Benefits	10.4%	Budgeted based on five-year trends. Unused sick leave and	FY87 unused sick-leave buy-back expense was unusually low. By	83.9%

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54. Cont.	Town Employee Benefits		unused personal day entitlements are based on Town's Personnel By-Law. Employee Assistance Program increase for program enhancement based on FY88 experience.	comparison, expense thusfar in FY88 for this item is \$32,486. New Item in FY88: Employee Assistance Program to address personal/family problems.	
55.	Unemployment Comp./ Workers Comp.	10.5%	Increase in minimum benefit levels by state law (annually) and increase cost of medical services for on-the-job injuries.	Correct FY87 Workers Comp. expense is \$19,065. Correct FY87 Unemployment Comp. expense is \$7,650. (NOTE: Breakdown in warrant is incorrect; Total for the account is correct.)	-21.3%
56.	Reserve Fund	13.3%	A contingency level of 1% of budget for emergencies and unexpected costs is supported by the Finance Committee. This year's recommendation brings the contingency reserve to .83% of budget.	FY87 represents actual allocations from \$75,000 reserve fund appropriation.	16.6%
57.	Retirement	3.0%	Town's portion of appropriation required by Public Employee Retirement Administration.	---	9.3%
58.	Medicare Tax	73.3%	Federal law passed & signed on 4/7/86 makes all public employees hired after 4/1/86 subject to 1.45% payroll tax for Medicare, if not participants in	---	215.9%

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58. Cont.	Medicare Tax		Social Security system. Employer matches the tax amount. Continuing staff turnover will eventually increase this account to almost \$200,000 per year (at present salary levels).		
59.	Debt Service	23.0%	Reflects the November, 1987 sale of 2.7 million and the pending sale of 4.2 million for various projects authorized by Town Meetings of 1984 through 1987. This debt has been issued in conformance with existing debt management policies and long-range fiscal plans.	---	28.7%

Treple A rate is a double-edged sword

The reason we can discuss a seven % budget increase is because of free cash.

without it, we could be discussing cuts, not additions

Free cash history + projection

Unused levy history + projection

Free cash = 5-6 weeks of outlays

Position can change dramatically + quickly

Part of my job is to seek stability.

Maintain reserves is means of guaranteeing citizens that we will be able to maintain

reserves currently received into the at least near foreseeable future.

New demands projected to rise:

health costs

medicare

pension liability

} non-current services

Use revenue chart

Use debt chart

20,611,026

Account Function: COMMUNITY SERVICES

Account Name: STREET LIGHTING

Account #

Code	Description	FY 87 Expense	FY 88 Expense	FY 89 Budget	FY 90 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	56,438	57,560	63,400	63,400	63,400	

EXPENSE DETAIL:

FUNDING:

Appropriation Only - No Change FY 89-90

COMMENTS:

December 29, 1987

The Honorable Board of Selectmen:

With this letter I submit to you the Town's Proposed Budget for FY89 (July 1, 1988 - June 30, 1989) in accordance with the Town Charter.

It is my understanding that at no time in recent years have so many demands been placed upon the Town's financial resources as this year. The desire to maintain open space, the need for major road improvements, and the goal of providing for affordable housing opportunities all are in competition with the Town's operating budget. The Long Range Plan, just recently completed and accepted by the Board of Selectmen, raises new spending issues in its recommendations for future capital purchases to preserve the Town's assets.

In my attempt to balance off these competing demands and to maintain the level of service that the citizens expect, I have prepared a Budget which contains one new full-time position in the General Fund, defers some capital expenditures, and decreases the proposed expenditure for land purchase from the customary level. These measures provide for a proposed property tax levy which meets the Finance Committee guideline.

In general, the operating budget provides the minimum funding necessary not to cut present levels of service. It seeks to minimize staff turnover by providing salary adjustments consistent with labor market norms. Staffing has been augmented in several areas by the addition of overtime and part-time wages.

Initiatives have been taken in three areas, although with a careful, measured approach. Part-time funding has been proposed for coordination of the Town's affordable housing efforts, and part-time funding has been proposed to augment the Natural Resources Coordinator's efforts to find and secure grants and donations for open space preservation. In my opinion these two needs can be met without the great expenditure necessary for a full-time housing and open space coordinator, at least for the coming year.

Further, a commitment has been made to begin a road maintenance and reconstruction program. The proposed amount is small in comparison with a major bond issue, but it is necessary to do the preliminary planning and layout work thoroughly before embarking on such a great undertaking.

For FY89 the proposed increase in expenditures is 9.8%, with an increase in the levy of 7%, of which 3% will be assumed by new construction, and 4% by existing properties. The adjustments made to departmental requests, combined with a decrease in the request for land acquisition, have enabled this Budget to come within Finance Committee guidelines.

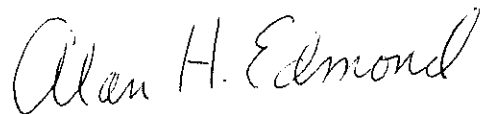
A significant item which could not be included in the Budget, but which may have a very positive effect upon it, is the State's Correctional Expansion Municipal Infrastructure Grant Program,

whereby Concord could receive up to \$1.9 million to offset impacts caused by the forthcoming prison expansion. Should funds be received from that program, scheduled capital items may be purchased (including the ladder truck which has been deferred) at no cost to the Town.

Corresponding decreases in appropriations will be seen over the next several years. At this time there is no indication from the Massachusetts Executive Office of Human Services whether any of these funds will be available by Town Meeting.

For your convenience a Summary of Significant Budget Changes is included, along with an Index, and a Tax Levy Analysis. A tremendous amount of effort went into the preparation of these documents, including detailed analysis and deliberation by volunteer boards and Town staff. I am very much impressed by their hard work and dedication to making the Budget realistic and workable, as well as fiscally prudent.

Respectfully submitted,



Alan H. Edmond
Town Manager

cc: Finance Committee Members
Town Department Heads
Affected Committee Chairpersons

SUMMARY OF SIGNIFICANT BUDGET CHANGES

TOWN GOVERNMENT APPROPRIATION

FY 88 - \$6,782,088

FY 89 - \$7,199,871 - (+\$417,783, or 6.2%)

A salary reserve of \$295,000 has been included to cover union contracts, merit pay, reclassifications, market adjustment revisions to the ACL salary scale based upon a comprehensive survey, and a projected 4% cost of living increase.

Major changes in specific appropriation accounts are described below.

1-10 General Government

FY88 - \$329,901

FY89 - \$360,525 - (+\$30,624, or 9.3%)

2 Selectmen: +\$20,321

\$15,000 is provided for a consultant to develop and implement a marketing program for affordable housing units.

\$3,000 is provided for the Town Manager's car allowance, in accordance with the employment Memorandum of Agreement

4 Elections & Registrars: +\$9,163

In FY89, there will be three elections compared to two in FY88; +\$6,258.

Registrars appropriation increase of \$2,905 provides for additional voter list update, increased mailing costs for annual census and increased number of street list copies printed (offset by sales).

5

Town Meeting & Reports: +\$2,650

Higher printing costs for Town Report, Warrant, Finance Committee report (+\$1,500); editorial services (+\$500); postage expense (+\$400). This budget assumes one 3-day Town Meeting.

6

Planning: -\$3,064

FY88 budget provided +\$3,800 for recodification and printing of Zoning By-law. \$600 is budgeted for updating.

9

Out-of-State Travel: -\$1,500

FY88 budget had added \$3,000 for costs associated with Town Manager recruitment. The proposed budget provides \$1,500 in order to send one police officer to the FBI Academy.

11-19

Finance and Administration

FY88 - \$581,716

FY89 - \$604,421 (+\$22,705, or 3.9%)

13C

Assessors: +\$13,790

Additional funding is provided to carry out the townwide revaluation scheduled for the January 1, 1989 assessment date, as required by state law. Over the past several years, the Town has developed an in-house revaluation system, first employed for the 1/1/86 revaluation. Thus, we are able to avoid the considerable expense of an outside valuation contractor.

14 Data Processing: +\$3,304

\$7,829 is included to begin a seven-year schedule of repayment to the Light Fund (CMLP) for the General Fund share of the DEC MicroVax computer system installed in November 1987. Lower maintenance costs for hardware and software on the MicroVax system, compared to the DEC PDP 11/34, partially offset this acquisition cost.

15 Town House: -\$3,018

As no action has been taken to implement a new telephone system, this project is being deferred to a future budget year.

17-21 Public Safety

FY88 - \$2,688,170
FY89 - \$2,782,143 (+\$93,973, or 3.5%)

17 Police: +\$37,019

\$5,600 is provided to develop departmental policies and procedures needed to qualify for the National Police Department Accreditation Program.

\$14,800 is provided to add 700 overtime hours. Based upon prior experience and a review of normal staffing requirements, this level of budgeted overtime conforms to the minimum level actually attainable by management.

18 Fire: +\$50,809

Overtime is increased 1,130 hours (\$21,346) to continue the program of upgrading shift coverage to eight firefighters. Callback overtime is increased 227 hours (\$7,172) to reflect a normal minimum expected level.

19 Police/Fire Station: +\$5,645

The increase in building area and higher rate assumptions raise the utility accounts by \$5,945. Not including the new attic area, the addition adds 25% to the building area.

22-39 Community Services

FY88 - \$1,666,662
FY89 - \$1,697,817 (+\$31,155 or 1.9%)

23 Environmental & Health: +\$19,128

\$10,000 is provided for consulting services to identify and procure grants for open space acquisition. \$5,000 is allocated for contracted inspectional services to conduct restaurant inspections. \$1,500 is provided for water supply testing services. Summer conservation crew funding is increased by \$3,000 (one additional worker).

27 Refuse Disposal: +\$18,176

Maintaining the landfill as a viable and relatively inexpensive operation requires adherence to increasingly stringent DEQE regulations. An increase of \$11,800 is provided to pay for groundwater and methane gas monitoring. \$7,100 is allocated for leachate pumping and hauling. The funding for the Hazardous Waste Collection Day is increased \$1,500 in order to lengthen the hours of operation, but only a single day is provided.

29 Snow Removal: +\$15,176

The increase reflects the continued policy of budgeting based upon the ten-year average expenditure level.

30 Parks and Trees: +\$16,541

\$18,000 is provided for turf treatment services for Emerson, Rideout, Ripley, Cousins and Sanborn fields. This expenditure will protect the extensive capital investment made in recent years.

40-52 Human Services

FY88 - \$946,439

FY89 - \$1,010,665 (+\$64,226, or 6.8%)

40 Library: +\$28,574

In the second year of a three-year program of cost assumption pursuant to an agreement between the Town and the Library Corporation, the budget adds \$17,822 for the scheduled items.

42-45 Recreation Administration
and Scholarship

Hunt Gymnasium :+\$33,088 or 19.9%
Harvey Wheeler Community Center

The scheduled reopening of the renovated Hunt Gymnasium entails realignment of staffing among these three accounts; therefore, they should be viewed together. There is a net increase of 1.5 positions supported by appropriations; a full time custodian for the Hunt Gym (\$15,038) and a half-time administrator for the Harvey Wheeler Community Center (\$9,828) required by the relocation of Recreation Administration to the Hunt Gym. An additional secretarial position and weekend supervision for the Hunt Gym are to be funded by the Recreation Fund.

Operating costs of the Hunt Gym are projected at \$34,285. This cost increase is largely offset by the elimination of capital outlay funds in the Harvey Wheeler account, as all major projects to complete renovation of that building have been accomplished.

50 Information Center: +\$1,500

The account funds the Town's support of the Information Booth operated by the Chamber of Commerce at Heywood Meadow. It was last increased for FY87. The proposed increase is in recognition of the necessity to raise the hourly wage cost to staff this facility properly.

53-58 Unclassified

FY88 - \$2,038,450
FY89 - \$2,204,600 (+\$166,150, or 8.2%)

53A Group Insurance: +\$86,800

As of March 1, 1987, the Town converted its Blue Cross health plan coverage to a cost-plus administrative plan, under which the Town sets its own premium rate and pays actual claims plus an administrative fee for Blue Cross to process the claims. The program includes specific stop-loss insurance limiting the Town's annual claim liability for any individual to \$40,000.

The Town anticipates long term benefit from the arrangement in terms of managing the cost of the plan. However, the short-term impact of moderating the employee cost increase has been to increase the proportion of town and school employees electing to participate. Approximately \$33,000 is added to this budget to reflect a higher participation rate. An additional \$30,000 increase reflects an assumed 5.5% increase in claims costs.

\$40,000 is provided to commence a disability insurance plan during FY89.

58 Medicare: +\$22,000

All new employees hired on and after April 1, 1986 are subject to a 1.45% payroll tax, matched by the Town (this account includes CPS employees as well). Thus, this account reflects assumed turnover, the effect of salary increases and the scheduled rise in the salary ceiling on which this tax is levied (to \$45,000 for calendar year 1988).

59 Debt Service

FY88 - \$1,073,241
FY89 - \$1,320,000 (+\$246,759, or 23%)

The increase in this account is consistent with the projections made in the Long Range Fiscal Plan and the Town's debt management policies. The FY89 budget reflects the cost of the November 1987 bond sale, a \$2,700,000 issue of which \$1,496,000 is tax-supported. It also provides for the anticipated cost of a \$4,080,000 issue (\$3,380,000 tax-supported) slated for fall 1988 sale.

101-107 Special Appropriations

Appropriation Only

FY88 - \$450,000

FY89 - \$314,000 (-\$136,000, or -30.2%)

The Road Program appropriation is recommended to be increased by \$50,000. When combined with expected state aid, close to \$300,000 may be made available for FY89. This is a preliminary step in a multi-year effort to expand the road program.

Funds are recommended to initiate the design study for the West Concord Fire Station renovation.

The Land Fund appropriation is proposed to be cut back, in order to meet the Finance Committee's budget guidelines. In this recommendation, it should be understood that priority has been given to the needs of the operating budget. It should not be inferred that the land acquisition program is not also deemed a critical need.

INDEX

	<u>PAGE</u>
TOWN MANAGER'S LETTER	1-11
SUMMARY OF SIGNIFICANT CHANGES	iii-vii
INDEX	viii-ix
EXPLANATION OF BUDGET PRESENTATION	x
TAX LEVY ANALYSIS	xi-xiv
APPROPRIATION SUMMARY	1 - 2
GENERAL GOVERNMENT SUMMARY	3 - 4
Moderator	5
Selectmen	6
Selectmen/Town Manager Salaries	7
Legal Services	8
Elections	9
Registrars	10
Town Meeting and Reports	11
Planning	12
Planning Salaries	13
Board of Appeals	14
Board of Appeals Salaries	15
Historic Districts Commission	16
Historic Districts Commission Salaries	17
Out-of-State Travel	18
Long Range Plan	19
Long Range Plan Salaries	
FINANCE AND ADMINISTRATION SUMMARY	20-21
Finance Committee	22
Personnel Administration	23
Personnel Administration Salaries	24
Treasurer-Collector	25
Treasurer-Collector Salaries	26
Town Accountant	27
Town Accountant Salaries	28
Assessors	29
Assessors Salaries	30
Town Clerk	31
Town Clerk Salaries	32
Data Processing-Office Equipment	33
Town House	34
Town House Salaries	35
Records Management	36

	<u>PAGE</u>
PUBLIC SAFETY SUMMARY	37-38
Police Department	39
Police Salaries	40
Fire Department	41
Fire Department Salaries	42
Police/Fire Station	43
Emergency Preparedness	44
Animal Control	45
COMMUNITY SERVICES & FACILITIES SUMMARY	46-48
General Services and Administration	49
General Services and Administration Salaries	50
Environmental and Health	51
Environmental and Health Salaries	52
Inspections	53
Inspections Salaries	54
Engineering	55
Engineering Salaries	56
Garbage Collection	57
Refuse Disposal	58
Refuse Disposal Salaries	59
Highway Maintenance	60
Highway Maintenance Salaries	61
Snow Removal	62
Snow Removal Salaries	63
Parks & Trees	64
Parks & Trees Salaries	65
Cemetery	66
Cemetery Salaries	67
Street Lighting	68
Sidewalk Repairs	69
Equipment	70
Drainage Program	71
Bridge Repairs	72
Small Park Programs	73
New Sidewalk Construction	74
Traffic Signals	75

	<u>PAGE</u>
HUMAN SERVICES SUMMARY	76-77
Library	78-79
Library Salaries	80
Health Services	81
Recreation Administration	82
Recreation Administration Salaries	83
Recreation Scholarship	84
Hunt Gym	85
Hunt Gym Salaries	86
Harvey Wheeler Community Center	87
Harvey Wheeler Community Center Salaries	88
Council on Aging	89
Council on Aging Salaries	90
Transportation	91
Veterans' Services and Benefits	92
Veterans' Services Salaries	93
Ceremonies and Celebrations	94
Information Center	95
Historical Commission	96
Other Agencies	97
UNCLASSIFIED SUMMARY	98-99
Health/Life/Dental Insurance	100
Insurance - Property/Liability	101
Town Employee Benefits	102
Unemployment and Worker's Compensation	103
Reserve Fund	104
Retirement	105
Social Security and Medicare	106
DEBT SERVICE	107-108
SPECIAL APPROPRIATIONS	109-110

Explanation of Budget Presentation

The format of this budget departs slightly from past practice. Instead of showing "credits" for interfund transfers, the detail pages specify the source of funding. The budgets, thus, present the total spending plan of each department, although only the appropriation (General Fund) portion is enacted through the Town Meeting Warrant. Since Special Revenue Fund and Enterprise Fund allocations have become a significant portion of many budget accounts, it is felt that this change in presentation will be more informative.

The green pages summarize appropriations (overall and for each functional category). The yellow pages summarize the total budget for each functional area, combining appropriated and non-appropriated sources of funding.

TAX LEVY ANALYSIS

	FY87 BUDGET (7/1/86-6/30/87)	FY88 BUDGET (7/1/87-6/30/88)	FY89 BUDGET (7/1/88-6/30/89)
RECEIPTS:			
State Aid (net of offset receipts)	\$2,827,183	\$3,001,509	\$3,073,000
Motor Vehicle Excise	729,000	900,000	927,000
Municipal Receipts	1,080,000	1,058,000	1,078,000
Federal Revenue Sharing	120,000	29,000	1,000
Available Funds and CMLP Transfer	258,000	274,000	315,000
Free Cash Transfer	849,257	600,000	700,000
SUBTOTAL	<u>\$5,863,440</u>	<u>\$5,862,509</u>	<u>\$6,094,000</u>
Property Tax	17,296,129	18,392,726	19,679,671
TOTAL	<u><u>\$23,159,569</u></u>	<u><u>\$24,255,235</u></u>	<u><u>\$25,773,671</u></u>
EXPENDITURES:			
FIXED AND MANDATED			
Without Town Meeting Vote:			
State Assessments (net)	\$538,547	\$598,830	\$616,000
Snow and Overlay Deficits	49,509	159,247	50,000
Overlay (current)	443,966	255,952	245,000
Court Judgements	0	6,656	0
With Town Meeting Vote:			
Debt Service	1,128,000	1,073,241	1,320,000
Insurance, Retirement, Worker's Compensation, Medicare	<u>1,967,750</u>	<u>1,919,250</u>	<u>2,070,800</u>
SUBTOTAL, FIXED AND MANDATED	\$4,127,772	\$4,013,176	\$4,301,800
OPERATING BUDGETS			
Town Government (w/Warrant Articles)	\$5,870,304	\$6,382,088	\$7,005,871
Public School	8,115,625	8,615,542	9,106,000 (a)
Regional High School (Assessment)	4,445,563	4,590,810	4,898,000 (a)
Minuteman Voc. Tech. (Assessment)	190,334	247,063	263,000 (b)
Land Acquisition Program	391,000	400,000	194,000
Other	<u>18,971</u>	<u>6,556</u>	<u>5,000</u>
SUBTOTAL, OPERATING BUDGETS	\$19,031,797	\$20,242,059	\$21,471,871
TOTAL	<u><u>\$23,159,569</u></u>	<u><u>\$24,255,235</u></u>	<u><u>\$25,773,671</u></u>
TAX RATE (per \$1,000 Assessed Valuation)			
Residential	\$11.47	\$11.89	\$12.37 (c)
Open Space	9.75	10.11	10.51
Commercial/Industrial/Personal Property	13.95	14.04	14.60

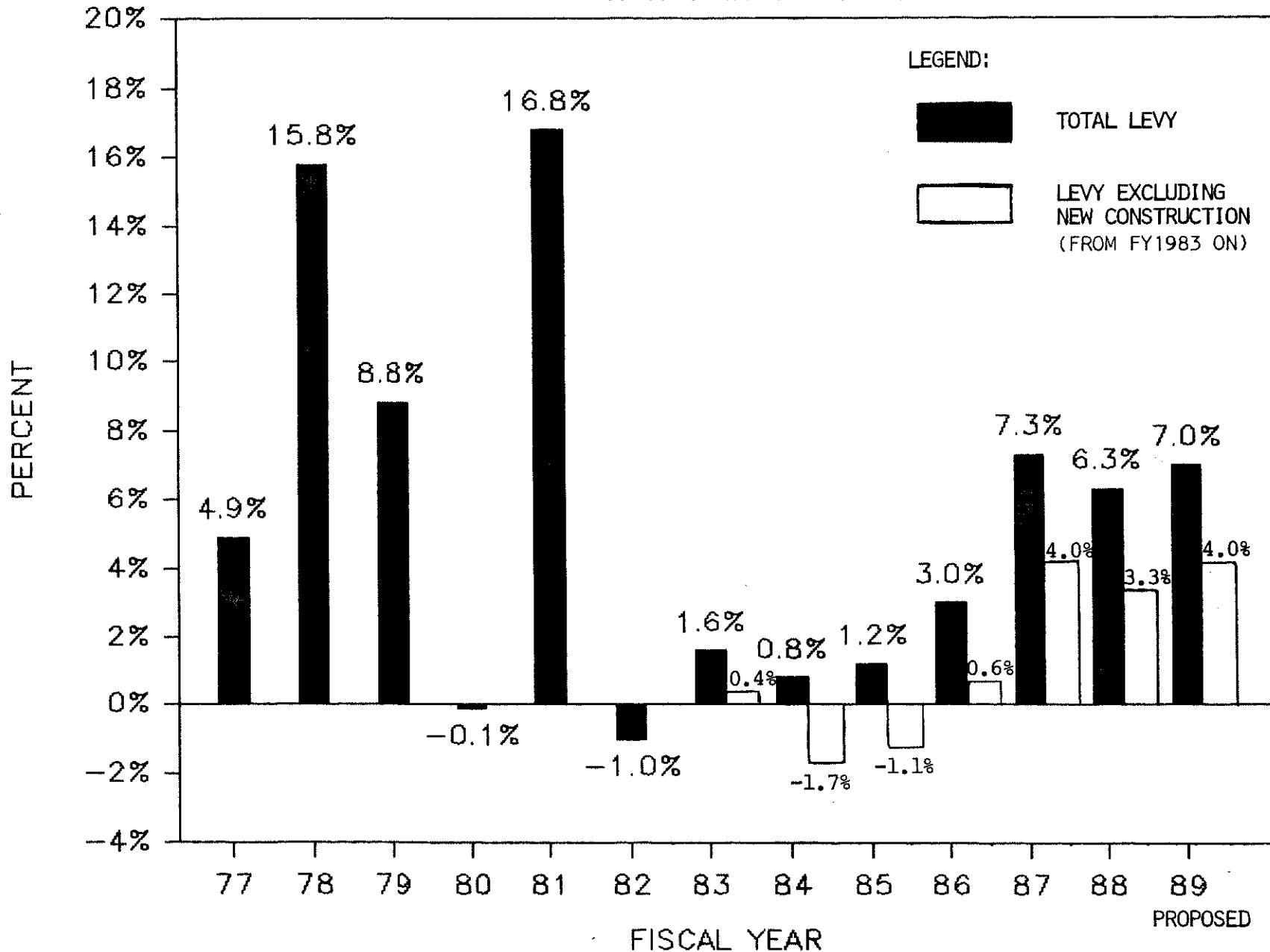
(a) Finance Committee budget guideline

(b) Estimated assessment

(c) Based on maintenance of FY88 classification policy

TOWN OF CONCORD

% CHANGE IN TAX LEVY



TOWN OF CONCORD
PROPERTY TAX LEVY LIMIT
Proposition 2 1/2 as amended by Ch.641, Acts of 1983

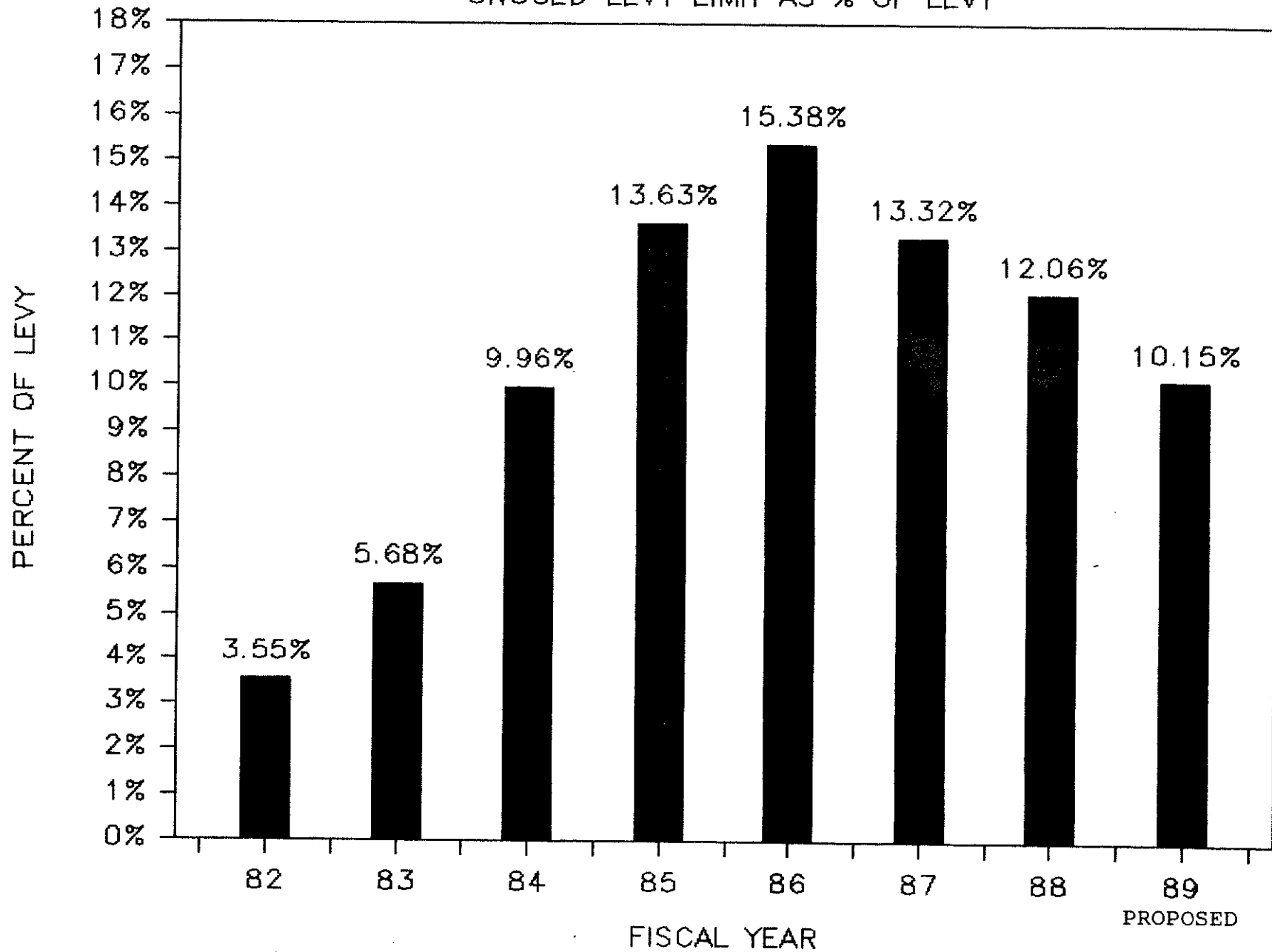
		ANNUAL LEVY LIMIT							UNUSED LEVY LIMIT (5)	
		Absolute Limit (1)	Base (3)	Allowed Additions (4)	Total	Actual Levy	\$ Increase	% Increase	Cumulative Dollars	% of Actual Levy
Actual:	FY82	\$16,102,981	\$15,629,937	--	\$15,629,937	\$15,093,532	(\$155,187)	-1.00%	\$536,405	3.55%
	FY83	16,278,063	16,020,685	\$193,315	16,214,000	15,342,973	249,441	1.65%	871,027	5.68%
	FY84	19,614,086 (2)	16,619,350	387,283	17,006,633	15,465,780	122,807	0.80%	1,540,853	9.96%
	FY85	20,032,325	17,431,799	349,071	17,780,870	15,648,020	182,240	1.18%	2,132,850	13.63%
	FY86	20,573,731	18,225,392	380,282	18,605,674	16,125,650	477,630	3.05%	2,480,024	15.38%
	FY87	36,622,545 (2)	19,070,817	529,549	19,600,366	17,296,129	1,170,479	7.26%	2,304,237	13.32%
	FY88	37,762,182	20,090,375	520,651	20,611,026	18,392,726	1,096,597	6.34%	2,218,300	12.06%
Proposed Budget:	FY89	38,895,047	21,126,302	550,000	21,676,302	19,679,671	1,286,945	7.00%	1,996,631	10.15%

NOTES:

1. The 'Absolute Limit' is 2 1/2% of certified full and fair cash value of taxable property. Concord received state certification for its 1/1/81, 1/1/83, and 1/1/86 revaluations. In the intervening years, the Absolute Limit is calculated to be 2 1/2% of the assessed valuation as certified annually by the Concord Board of Assessors. In accordance with Chapter 79 of the Acts of 1983, Concord will next require certification as of 1/1/89 (for FY1990).
2. Revaluation - three year interval.
3. 'Base' is prior year levy limit plus 2 1/2%, starting with actual levy of FY1981.
4. Allowed addition represents taxable parcels which increase in value by more than 50%, due to new construction, alteration, subdivision, change of use, etc. The levy limit increase is the tax equivalent on this new value, at the prior year's tax rate. This is solely for the purpose of adjusting the limit. The actual tax on such parcels uses the current year rate. The total of the base plus allowed additions cannot exceed the Absolute Limit.
5. This is the additional amount which could be levied without an override vote. It is the difference between the Annual Levy Limit and the Actual Levy. The annual levy limit may be raised pursuant to the submission of a ballot question by a majority vote of the Town Meeting. A vote of the electorate could then authorize raising the annual levy limit. A majority vote suffices (the prior requirement for a two-thirds vote in certain instances was removed by the passage of Chapter 229 of the Acts of 1987).

TOWN OF CONCORD

UNUSED LEVY LIMIT AS % OF LEVY



Acct.#	Description	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	<u>Town Government</u>						
1-10	General Government	310,508	361,835	329,901	367,939	360,525	
11-16	Finance & Administration	490,153	514,019	581,716	619,711	604,421	
17-21	Public Safety	2,318,038	2,532,601	2,688,170	3,073,705	2,782,143	
22-39	Community Services & Facilities	1,495,408	1,685,380	1,666,662	2,201,713	1,697,817	
40-52	Human Services (including Other) Agencies	829,601	837,973	946,439	1,061,584	1,012,165	
54	Town Employee Benefits	43,914	26,539	44,200	48,800	48,800	
56	Reserve Fund	92,161	72,900	75,000	85,000	85,000	
104,107	Special Articles	202,000	80,000	50,000	120,000	120,000	
103	Land Fund	0	391,000	400,000	194,000	194,000	
	Subtotal	5,781,783	6,502,247	6,782,088	7,772,452	6,904,871	
	Plus Reserve for Salary Increases	--	--	--	--	295,000	
	Less Reserve Fund Transfer	(92,161)	(72,900)	--	--	--	
	Total Town Government	5,689,622	6,429,347	6,782,088	7,772,452	7,199,871	
	<u>Joint Town-School</u>						
53A	Health/Life/Dental Insurance	454,965	533,250	560,000	646,800	646,800	
53B	Property/Liability Insurance	180,741	350,500	218,750	227,000	227,000	
55	Unemployment & Worker's Comp.	13,812	26,675	19,000	21,000	21,000	

Acct.#	Description	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Joint Town-School (Cont.)						
57	Retirement	963,642	1,028,805	1,091,500	1,124,000	1,124,000	
58	Social Security & Medicare	521	16,461	30,000	52,000	52,000	
59	Debt Service	800,566	1,025,394	1,073,241	1,320,000	1,320,000	
	Total Joint Town-School	2,414,247	2,981,085	2,992,491	3,390,800	3,390,800	
104	State Aid: Roads Program			71,517	72,663	72,663	
106	Borrowing: General Fund			1,520,000	200,000	200,000	

Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
1	Moderator	50	75	150	150	150	
2	Selectmen	88,644	92,087	105,664	125,984	125,984	
3	Legal Services	68,392	93,000	55,000	57,000	57,000	
4A	Elections	4,825	13,882	10,617	16,875	16,875	
4B	Registrars	9,425	10,977	11,995	14,900	14,900	
5	Town Meeting & Reports	22,229	23,266	17,500	20,150	20,150	
6	Planning Department	53,199	54,875	93,504	91,304	90,440	
7	Board of Appeals	11,144	20,664	24,208	30,708	25,208	
8	Historic Districts Commission	1,150	4,585	5,263	6,368	5,318	
9	Out-of-State Travel	3,000	1,528	6,000	4,500	4,500	
10	Long Range Plan	48,450	46,896	0	0	0	
	Total Appropriation	310,508	361,835	329,901	367,939	360,525	

Account Function: GENERAL GOVERNMENT

BUDGET SUMMARY

Account # 1-10

Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
1	Moderator	50	75	150	150	150	
2	Selectmen	142,664	151,753	169,189	191,165	191,165	
3	Legal Services	68,392	93,000	55,000	57,000	57,000	
4A	Elections	4,825	15,664	11,517	18,875	18,875	
4B	Registrars	12,625	14,327	15,375	18,675	18,675	
5	Town Meeting & Reports	22,229	23,266	17,500	20,150	20,150	
6	Planning Department	56,595	58,378	101,591	99,244	98,304	
7	Board of Appeals	11,144	20,664	24,208	30,708	25,208	
8	Historic Districts Commission	1,150	4,585	5,263	6,368	5,318	
9	Out-of-State Travel	3,000	1,528	6,000	4,500	4,500	
10	Long Range Plan	48,450	49,889	0	0	0	
	Total Budget	371,124	433,129	405,793	446,835	439,345	
FUNDING SUMMARY:							
	Appropriation	310,508	361,835	329,901	367,939	360,525	
	Light Fund	30,565	34,193	37,370	38,210	38,182	
	Water Fund	13,996	15,717	16,767	17,070	17,042	
	Sewer Fund	11,532	14,789	15,758	16,079	16,059	
	Parking Meter Fund	1,323	1,463	1,717	1,762	1,762	
	School Department	3,200	3,350	3,380	3,775	3,775	
	State Reimbursement	0	1,782	900	2,000	2,000	
		371,124	433,129	405,793	446,835	439,345	

Account Function: GENERAL GOVERNMENT

Account Name: MODERATOR

Account # 1

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	50	50	50	50	50	
5200/ 5300	Purchase of Services	0	0	50	50	50	
5400/ 5500	Supplies	0	0	50	50	50	
5700	Other Charges and Expenses	0	25	0	0	0	
	Total	50	75	150	150	150	

EXPENSE DETAIL:

FUNDING:

Appropriation Only - 0% Change FY88-89

COMMENTS:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	121,351	136,560	158,539	161,065	161,065	
5200/ 5300	Purchase of Services	5,263	6,765	3,200	18,550	18,550	
5400/ 5500	Supplies	3,373	3,382	2,500	3,300	3,300	
5700	Other Charges and Expenses	4,732	5,046	4,950	8,250	8,250	
5800	Capital Outlay	7,945	0	0	0	0	
	Total	142,664	151,753	169,189	191,165	191,165	

EXPENSE DETAIL:

5200/5300 - Equipment Maintenance \$750, Telephone \$1,750 (+\$250 based on actual cost), Printing and Advertising \$1,050, Consultant to develop and implement marketing program for affordable housing units \$15,000.

5400/5500 - Office Supplies \$2,700 (+\$500 based on actual cost), Food for Receptions \$500.

5700 - Town Dues for Municipal Association \$2,500, Professional Dues (2) \$600, Car Allowance for Town Manager in Lieu of use of Town Vehicle \$3,000, In-State Expenses for Conferences & Meetings \$1,950, Periodicals \$200.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	105,664	125,984	19.2%
Light Fund	34,338	35,233	2.6
Water Fund	13,735	14,093	2.6
Sewer Fund	13,735	14,093	2.6
Parking Meter	1,717	1,762	2.6
	169,189	191,165	13.0%

COMMENTS:

Other Funding as % of Total Budget (excluding Consultant \$15,000): 20% Light, 8% Water, 8% Sewer, 1% Parking Meter; Total 37%.

Account Function: GENERAL GOVERNMENT

Account Name: SELECTMEN/TOWN MANAGER SALARIES

Account # 2

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Town Manager	N/A	1.0	63,631	1.0	65,000	
	Assistant Town Manager	MP-8	1.0	45,175	1.0	45,175	
	Executive Secretary	ACL-6	1.0	23,139	1.0	24,296	
	Secretary to the Board of Selectmen	ACL-5	1.0	25,494	1.0	25,494	
			4.0	157,439	4.0	159,965	
5113	Board of Selectmen	N/A	5.0	1,100	5.0	1,100	
				158,539		161,065	

SALARY EXPLANATION:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	68,392	93,000	55,000	57,000	57,000	

EXPENSE DETAIL:

This budget covers legal services for all Town operations except the utilities. The expenditure level is variable. The major category of expenditures is for Code Enforcement and defense of appeals of Planning Board and Board of Appeals decisions.

FUNDING:

Appropriation Only - 3.6% Increase FY 88-89

COMMENTS:

	<u>FY86</u>	<u>FY87</u>
Original Budget	43,000	53,000
Reserve Fund Transfer	26,886	-0-
Appropriation Transfer	-0-	40,000

Account Function: GENERAL GOVERNMENT

Account Name: ELECTIONS

Account # 4A

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	815	4,032	3,217	5,400	5,400	
5200/ 5300	Purchase of Services	3,688	10,572	6,500	11,575	11,575	
5400/ 5500	Supplies	322	1,060	1,800	1,900	1,900	
	Total	4,825	15,664	11,517	18,875	18,875	

EXPENSE DETAIL:

5100 - Police Overtime \$4,675, Poll Set-Up Overtime \$725.

5200/5300 - Election Officers \$8,225, Printing \$2,000, Equipment Repair \$300, Moving Voting Machines \$1,050.

5400/5500 - Forms \$1,000, Office Supplies \$150, Food for Election Workers \$750.

In FY 89 there will be 3 elections compared to 2 in FY 88.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	10,617	16,875	58.9%
State Reimb.	900	2,000	122.2%
	11,517	18,875	63.9%

Estimated reimbursement from the State for additional polling hours at 2 State elections.

COMMENTS: Voter Turnout:

3/31/86	Town Election	1,918
9/16/86	State Primary	1,931
11/4/86	State Election	6,177
3/30/87	Town Election	240

Cost per vote cast, FY 86	\$2.52
Cost per vote cast, FY 87	\$1.88

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	3,315	3,302	2,750	3,300	3,300	
5200/ 5300	Purchase of Services	8,458	10,154	11,550	14,300	14,300	
5400/ 5500	Supplies	852	871	1,075	1,075	1,075	
	Total	12,625	14,327	15,375	18,675	18,675	

EXPENSE DETAIL:

The Board of Registrars conducts the annual census, compiles voting lists, and prints the street list.

5100 - Town Clerk Stipend \$550, Street Listers \$2,750.

5200/5300 - Postage \$1,250, Data Processing Services \$8,700, Printing \$3,500, Advertising \$850.

5400/5500 - Envelopes & Forms \$1,075.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	11,995	14,900	24.2%
School Dept.	3,380	3,775	11.7%
	15,375	18,675	21.5%

The School Department pays 1/3 of the cost of the Town census.

COMMENTS:

Registered Voters @ 12/31/86	9,524
Census of Residents @ 1/1/87	15,466
State Census of Inhabitants @ 1/1/85	15,636
Federal Census, 1980	16,293

Account Function: GENERAL GOVERNMENT

Account Name: TOWN MEETING & REPORTS

Account # 5

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	1,258	881	1,000	1,000	1,000	
5200/ 5300	Purchase of Services	20,957	21,930	16,000	18,600	18,600	
5400/ 5500	Supplies	14	455	500	550	550	
	Total	22,229	23,266	17,500	20,150	20,150	

EXPENSE DETAIL:

5100 - Overtime for Police and Community Services Staff.

5200/5300 - Town Report Editor \$2,800, Sound System Rental \$1,600, Postage \$1,800, Printing of Town Report, Warrant, and Finance Committee Report \$11,000, Checkers \$1,000.

5400/5500 - Office Supplies \$450.

FUNDING:

Appropriation Only - 15.1% Increase FY 88-89

COMMENTS:

This budget projects one 3-day meeting.

The total cost for editing, printing and mailing the Town Report, Warrant and Finance Committee report is budgeted at \$15,600, an increase of \$2,400 over the FY88 budget.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	51,817	54,453	93,816	93,524	93,524	
5200/ 5300	Purchase of Services	2,175	2,099	6,000	2,850	2,850	
5400/ 5500	Supplies	857	884	800	900	850	
5700	Other Charges and Expenses	825	942	975	1,370	1,080	
5800	Capital Outlay	921	0	0	600	0	
	Total	56,595	58,378	101,591	99,244	98,304	

EXPENSE DETAIL:

5200/5300 - Computer Equipment Maintenance \$700, Telephone \$1,300; Complete Zoning Bylaw Recodification/Printing Budgeted in FY 88. Similar expense not required in FY 89; Bylaw Updating and Printing \$600 (-\$3,200).

5400/5500 - Office Supplies \$850.

5700 - Dues \$560, In-State Travel Expenses \$500.

5800 - Department requested additional file cabinets.

FUNDING:

	FY 88 Budget	FY 89 Recommend	% Change FY 88-89
Appropriation	93,504	90,440	-3.3%
Light Fund	3,032	2,949	-2.7
Water Fund	3,032	2,949	-2.7
Sewer Fund	2,023	1,966	-2.8
	<u>101,591</u>	<u>98,304</u>	<u>-3.2%</u>

COMMENTS:

Other funding as % of total budget: 3% Light, 3% Water, 2% Sewer; Total 8%.

Account Function: GENERAL GOVERNMENT

Account Name: PLANNING SALARIES

Account # 6

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Town Planner	MP-7	1.0	41,954	1.0	42,016	
	Project Planner	MP-2	1.0	28,472	1.0	28,088	
	Secretary I	ACL-4	1.0	21,390	1.0	21,420	
			<u>3.0</u>	<u>91,816</u>	<u>3.0</u>	<u>91,524</u>	
5190	Tuition Reimbursement			2,000		2,000	
				<u>93,816</u>		<u>93,524</u>	

SALARY EXPLANATION:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	10,166	15,819	22,408	23,208	23,208	
5200/ 5300	Purchase of Services	948	4,642	1,750	7,450	1,950	
5400/ 5500	Supplies	0	173	0	0	0	
5700	Other Charges and Expenses	30	30	50	50	50	
	Total	11,144	20,664	24,208	30,708	25,208	

EXPENSE DETAIL:

5200/5300 - Advertising \$1,500, Data Processing \$300, Printing \$150. Request included \$5,000 for assistance in revising ZBA regulations, procedures and fees. This will be accomplished in the current year by Planning Department staff.

5700 - Dues and Subscriptions.

FUNDING:

Appropriation Only - 4.1% Increase FY 88-89

COMMENTS:

The Board of Appeals hears appeals of the decisions of the Building Inspector, rules on requests for special permits and variances from the Zoning Bylaw, and has overall jurisdiction when comprehensive permits are being sought.

Account Function: GENERAL GOVERNMENT

Account Name: BOARD OF APPEALS SALARIES

Account # 7

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Secretary I	ACL-4	1.0	22,408	1.0	23,208	

SALARY EXPLANATION:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	388	3,800	4,678	4,383	4,383	
5200/ 5300	Purchase of Services	573	785	585	1,400	935	
5400/ 5500	Supplies	189	0	0	220	0	
5700	Other Charges and Expenses	0	0	0	365	0	
	Total	1,150	4,585	5,263	6,368	5,318	

EXPENSE DETAIL:

5200/5300 - Printing \$335, Advertising \$600.

5700 - The Commission requested funds for travel.

FUNDING:

Appropriation Only - 1.0% Increase FY 88-89.

COMMENTS:

The Historic Districts Commission issues Certificates of Appropriateness that are required before any changes can be made to the visual appearance of property within the District.

Account Function: GENERAL GOVERNMENT

Account Name: HISTORIC DISTRICTS COMM. SALARIES

Account # 8

Sa1. Code	Position Title	Sa1. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Principal Clerk	ACL-3	0.25	4,678	0.25	4,383	

SALARY EXPLANATION:

5111 - 25% of the Principal Clerk's time is assigned to the Historic Districts Commission. The remaining 75% appears in the General Services & Administration account of Community Services.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5700	Out-of-State Travel -- All Departments	3,000	1,528	6,000	4,500	4,500	

EXPENSE DETAIL:

This account covers all expenses for Out-of-State travel, except for staff funded by the utilities; \$1,500 included to send one police officer to the F.B.I. Academy.

FUNDING:

Appropriation Only - 25% Decrease FY 88-89.

COMMENTS:

FY88 budget had been augmented to provide for expenses associated with Town Manager recruitment and selection.

Account Function: GENERAL GOVERNMENT

Account Name: LONG RANGE PLAN

Account # 10

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	24,621	27,988	0	0	0	
5200/ 5300	Purchase of Services	20,423	21,082	0	0	0	
5400/ 5500	Supplies	422	554	0	0	0	
5700	Other Charges and Expenses	217	200	0	0	0	
5800	Capital Outlay	2,767	65	0	0	0	
	Total	48,450	49,889	0	0	0	

EXPENSE DETAIL:

Long Range Plan completed and issued 12/87. Project Planner expense appears in Planning Department account.

FUNDING:

COMMENTS:

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Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
11	Finance Committee	1,080	1,125	1,175	1,225	1,225	
12	Personnel Administration	41,169	46,070	51,967	64,058	53,590	
13A	Treasurer-Collector	139,280	144,078	151,234	158,295	153,473	
13B	Town Accountant	69,779	67,271	72,896	75,985	75,985	
13C	Assessors	96,159	100,156	117,566	131,356	131,356	
13D	Town Clerk	65,845	69,595	73,371	74,999	74,999	
14	Data Processing/Office Equipment	37,274	44,150	64,125	67,429	67,429	
15	Town House	31,567	33,574	34,382	31,364	31,364	
16	Records Management	8,000	8,000	15,000	15,000	15,000	
	Total Appropriation	490,153	514,019	581,716	619,711	604,421	

Account Function: FINANCE & ADMINISTRATION			BUDGET SUMMARY			Account #	11-16
Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
11	Finance Committee	1,080	1,125	1,175	1,225	1,225	
12	Personnel Administration	49,424	59,445	68,398	84,509	70,699	
13A	Treasurer-Collector	242,596	283,991	320,145	332,305	323,657	
13B	Town Accountant	109,724	124,881	131,084	134,574	134,574	
13C	Assessors	96,159	100,156	117,566	131,356	131,356	
13D	Town Clerk	65,845	69,595	73,371	74,999	74,999	
14	Data Processing/Office Equipment	56,382	61,400	88,125	91,054	91,054	
15	Town House	38,808	41,290	48,868	45,665	45,665	
16	Records Management	8,000	8,000	15,000	15,000	15,000	
	Total Budget	668,018	749,883	863,732	910,687	888,229	
FUNDING SUMMARY:							
	Appropriation	490,153	514,019	581,716	619,711	604,421	
	Light Fund	57,448	77,390	98,790	99,120	96,044	
	Water Fund	40,724	53,187	64,495	69,392	67,440	
	Sewer Fund	30,114	49,696	64,495	67,029	65,077	
	Parking Meter Fund	17,464	18,221	19,243	19,254	19,310	
	Recreation Fund	1,300	0	0	0	0	
	Retirement System	30,815	37,370	34,993	36,181	35,937	
		668,018	749,883	863,732	910,687	888,229	

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	896	990	950	950	950	
5400/ 5500	Supplies	49	0	40	50	50	
5700	Other Charges and Expenses	135	135	185	225	225	
	Total	1,080	1,125	1,175	1,225	1,225	

EXPENSE DETAIL:

The Finance Committee carries out its business through approximately 18 meetings annually. Principal expenses are for secretarial assistance (\$400) and advertising (\$350). The Committee is responsible for giving published notices of the budget hearing, the proposed budget and the adopted budget. It also publishes an Annual Report in conjunction with the Annual Town Meeting as well as a report of its recommendations in advance of any Special Town Meeting.

FUNDING:

Appropriation Only - 4.3% Increase FY 88-89

COMMENTS:

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Account Function: FINANCE & ADMINISTRATION

Account Name: PERSONNEL ADMINISTRATION

Account # 12

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	40,990	54,209	60,398	63,529	62,329	
5200/ 5300	Purchase of Services	7,049	2,561	5,950	9,100	6,250	
5400/ 5500	Supplies	873	1,230	1,250	1,430	1,320	
5700	Other Charges and Expenses	512	822	800	1,350	800	
5800	Capital Outlay	0	623	0	9,100	0	
	Total	49,424	59,445	68,398	84,509	70,699	

EXPENSE DETAIL:

5200/5300 - Equipment Maintenance \$1,400, Telephone \$1,500, Printing & Advertising \$1,000, Consultant for Employee Benefits Assessment and Health Coverage Proposal \$2,000.

5400/5500 - Office Supplies & Publications \$1,320.

5700 - In-State Meetings \$500, Dues \$300.

5800 - Director requested funding for a second personal computer.

FUNDING:

	FY 88 Budget	FY 89 Recommend	% Change FY 88-89
Appropriation	51,967	53,590	3.1%
Light Fund	7,469	7,777	4.1
Water Fund	4,074	4,242	4.1
Sewer Fund	4,074	4,242	4.1
Parking Meter	475	495	4.2
Retirement	339	353	4.1
	68,398	70,699	3.4%

COMMENTS:

Other funding as % of total budget: 11% Light, 6% Water, 6% Sewer, .7% Parking, .5% Retirement; Total 24.2%.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Personnel Director	MP-7	1.0	41,705	1.0	41,705	
	Secretary II	ACL-3	1.0	17,793	1.0	19,724	
			<u>2.0</u>	<u>59,498</u>	<u>2.0</u>	<u>61,429</u>	
5191	Tuition Reimbursement			900		900	
				<u>60,398</u>		<u>62,329</u>	

SALARY EXPLANATION:

Director also requested temporary help to do data entry.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	197,256	221,924	255,470	265,105	256,457	
5200/ 5300	Purchase of Services	34,070	30,730	29,325	33,580	33,580	
5400/ 5500	Supplies	4,237	3,701	3,800	3,800	3,800	
5700	Other Charges and Expenses	7,033	27,440	30,550	29,820	29,820	
5800	Capital Outlay	0	196	1,000	0	0	
	Total	242,596	283,991	320,145	332,305	323,657	

EXPENSE DETAIL:

5200/5300 - Equipment Maintenance \$2,325, Telephone \$2,000, Postage \$27,300, Printing and Advertising \$1,000, Postage Machine Rental \$400.

5400/5500 - Office Supplies \$3,800.

5700 - Bank Service Charges \$28,000, Travel \$700, Dues and Subscriptions \$670, Court and Recording Fees \$450.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	151,234	153,473	1.5%
Light Fund	70,270	67,787	-3.5
Water Fund	42,370	43,942	3.7
Sewer Fund	42,370	43,942	3.7
Parking Meter	9,647	10,049	4.2
Retirement	4,254	4,464	4.9
	320,145	323,657	1.1%

COMMENTS:

This division is responsible for tax and utility billing and collection, cash receipt and disbursement, investment and debt management, payroll and group insurance administration, purchasing and budget management. The Treasurer is also custodian of the assets of the retirement system and serves as the Parking Clerk. 90,000 receipt items and 40,000 disbursement items are handled annually.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Finance Director	MP-9	1.0	50,722	1.0	50,722	
	Financial Analyst	MP-3	1.0	27,000	1.0	27,000	
	Asst. Treasurer/Collector	MP-3	1.0	26,573	1.0	26,573	
	Principal Accounting Clerk	ACL-4	1.0	22,583	1.0	22,583	
	Treasurer's Assistant	ACL-3	1.0	18,316	1.0	19,232	
	Collections Assistant	ACL-3	1.0	17,928	1.0	18,837	
	Accounting Clerk Typist	ACL-2	1.0	16,435	1.0	17,285	
	Accounting Clerk	ACL-2	3.0	54,777	3.0	51,644	
			<u>10.0</u>	<u>234,334</u>	<u>10.0</u>	<u>233,876</u>	
5112	Secretary II	ACL-3	0.5	8,683	0.5	8,683	
	Accounting Clerk	ACL-2	0.5	8,715	0.7	10,898	
5120	Office Aide	Misc.	522 hrs.	2,688	470 hrs.	2,000	
5130	Overtime			1,050		1,000	
				<u>255,470</u>		<u>256,457</u>	

SALARY EXPLANATION:

5112 - The Director had requested that the .5 Secretary II position be increased to full time.

OTHER FUNDING DETAIL:

	Cost	Light	Water	Sewer	Parking	Retirement	Total
Personal Services:							
Utility Billing -- (2.7 Accounting Clerks)	\$45,133	\$22,567 (50%)	\$11,283 (25%)	\$11,283 (25%)	0	0	\$45,133
All Others	211,324	38,038 (18%)	27,472 (13%)	27,472 (13%)	8,453 (4%)	4,226 (2%)	105,661
Operating Expenses: (excluding postage)	39,900	7,182 (18%)	5,187 (13%)	5,187 (13%)	1,596 (4%)	238 (2%)	19,390
		<u>\$67,787</u>	<u>\$43,942</u>	<u>\$43,942</u>	<u>\$10,049</u>	<u>\$4,464</u>	<u>\$170,184</u>

* NOTE: Also excluding bank service charges paid directly by Retirement System.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	75,524	87,376	97,384	95,504	95,504	
5200/ 5300	Purchase of Services	2,314	1,856	2,050	2,150	2,150	
5400/ 5500	Supplies	671	561	800	800	800	
5700	Other Charges and Expenses	981	1,159	850	1,120	1,120	
5800	Capital Outlay	1,234	2,929	0	0	0	
	Audit	29,000	31,000	30,000	35,000	35,000	
	Total	109,724	124,881	131,084	134,574	134,574	

EXPENSE DETAIL:

5200/5300 - Telephone \$1,300, Equipment Maintenance \$200, Data Processing \$300, Printing and Advertising \$200.

5400/5500 - Office Supplies \$800.

5700 - In-State Travel \$900, Dues and Subscriptions \$220.

Audit - The recommended amount is the same as the amount which will be charged in FY88 (for the audit of the FY ended 6/30/87).

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	72,896	75,985	4.2%
Light Fund	7,028	6,823	- 2.9
Water Fund	10,028	10,323	2.9
Sewer Fund	10,028	10,323	2.9
Parking Meter	704	-0-	-100.0
Retirement	30,400	31,120	2.4
	131,084	134,574	2.7%

COMMENTS:

The Town Accountant supervises accounts payable processing, prepares monthly budgetary reports, and manages the annual audit. The Town Accountant also serves as a member of the Retirement Board and manages its accounting records.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Town Accountant	MP-7	1.0	38,170	1.0	38,170	
	Principal Accounting Clerk	ACL-4	2.0	41,462	2.0	40,003	
	Principal Clerk	ACL-3	1.0	17,752	1.0	17,331	
			<u>4.0</u>	<u>97,384</u>	<u>4.0</u>	<u>95,504</u>	

SALARY EXPLANATION:

OTHER FUNDING DETAIL:

The Retirement Fund pays for 15% of the Town Accountant's salary (\$5,725), 100% of 1 Principal Accounting Clerk (\$21,545), and 11% of the Audit (\$3,850). The 3 utilities each pay for 10% of the balance of Personal Services (\$6,823 each), with Water and Sewer also paying 10% of the Audit (\$3,500 each).

Account Function: FINANCE & ADMINISTRATION

Account Name: ASSESSORS

Account # 13C

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	69,545	71,905	77,626	76,956	76,956	
5200/ 5300	Purchase of Services	21,929	19,364	34,275	38,250	38,250	
5400/ 5500	Supplies	1,924	912	2,250	1,950	1,950	
5700	Other Charges and Expenses	2,761	3,975	3,415	4,200	4,200	
5800	Capital Outlay	0	4,000	0	10,000	10,000	
	Total	96,159	100,156	117,566	131,356	131,356	

EXPENSE DETAIL:

5200/5300 - Equipment Maintenance \$1,250, Telephone \$1,700, Data Processing Services for Tax Bills and Records \$7,500, Maintenance of Evaluation Software \$2,500, Personal Property Appraisal \$5,000, Property Reinspection \$15,000, Printing for Public Information Phase \$5,000.

5400/5500 - Office Supplies \$1,600, Data Processing Supplies \$250.

5700 - In-State Travel \$2,400, Dues and Subscriptions \$1,550, Recording Fees \$250.

5800 - For software development of in-house tax billing system.

FUNDING:

Appropriation Only - 11.7% Change FY 88-89.

COMMENTS:

FY89 is a property revaluation year. This recommended budget reflects \$14,500 added for this task, required by state law once every three years. Property tax bills issued for FY90 will reflect new market values certified for the January 1, 1989 assessment date.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Town Appraiser	MP-6	1.0	38,793	1.0	38,856	
	Administrative Assistant	ACL-4	1.0	20,400	1.0	18,525	
	Senior Clerk Typist	ACL-2	1.0	16,768	1.0	17,575	
			<u>3.0</u>	<u>75,961</u>	<u>3.0</u>	<u>74,956</u>	
5130	Overtime			315		1,000	
5191	Tuition Reimbursement			1,350		1,000	
				<u>77,626</u>		<u>76,956</u>	

SALARY EXPLANATION:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	63,455	67,049	70,946	72,674	72,674	
5200/ 5300	Purchase of Services	1,432	909	1,600	1,550	1,550	
5400/ 5500	Supplies	913	613	725	725	725	
5700	Other Charges and Expenses	45	45	100	50	50	
5800	Capital Outlay	0	979	0	0	0	
	Total	65,845	69,595	73,371	74,999	74,999	

EXPENSE DETAIL:

5200/5300 - Telephone \$750, Advertising \$500, Equipment Maintenance \$150, Book Binding \$150.
 5400/5500 - Office Supplies \$725.
 5700 - Dues \$50.

FUNDING:

Appropriation Only - 2.2% Increase FY 88-89.

COMMENTS:

While Elections & Registrars is budgeted separately, the Town Clerk Division provides the staffing for those tasks. Additionally, the Town Clerk maintains all vital statistics and public records. Birth and death recordings rose 25% from 1981 to 1986, to 2,327.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Town Clerk	MP-6	1.0	29,941	1.0	29,941	
	Assistant Town Clerk	ACL-4	1.0	22,129	1.0	23,062	
	Senior Clerk	ACL-1	1.0	18,876	1.0	19,671	
			<u>3.0</u>	<u>70,946</u>	<u>3.0</u>	<u>72,674</u>	

SALARY EXPLANATION:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
Data Processing:							
5200/5300	Purchase of Services	39,538	40,095	66,800	61,400	61,400	
5400/5500	Supplies	3,474	740	5,000	5,000	5,000	
5700	Other Charges and Expenses	7,234	11,660	10,000	11,000	11,000	
5800	Capital Outlay	0	2,649	0	7,829	7,829	
Office Equipment:							
5200/5300	Purchase of Services	4,813	4,957	4,825	4,525	4,525	
5400/5500	Supplies	1,323	1,299	1,500	1,300	1,300	
	Total	56,382	61,400	88,125	91,054	91,054	

EXPENSE DETAIL:

Data Processing:

5200/5300 - Software/Hardware Maintenance \$9,400, Tax Receipt System \$7,500, Motor Vehicle Receipt System \$14,500, Joint Services Contract with Schools \$26,500, Training \$2,000, Telephone (Data Lines) \$1,500.

5400/5500 - Data Processing Supplies \$5,000.

5700 - Payroll System Charges \$11,000.

5800 - Hardware \$7,829 - 1st payment of 7 for 25% total share of VAX cost.

Office Equipment:

5200/5300 - Copier Maintenance \$2,900, Copier Lease \$1,625.

5400/5500 - Copier Supplies \$1,300.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	64,125	67,429	+ 5.2%
Light Fund	12,000	11,812	- 1.6
Water Fund	8,160	7,088	-13.1
Sewer Fund	3,840	4,725	+23.0
	<u>88,125</u>	<u>91,054</u>	+ 3.3%

Other funding as % of Joint Contract and DP supplies Only: ~~40%~~ ^{37.5} Light, ~~27%~~ ^{22.5} Water, ~~13%~~ ¹⁵ Sewer, Total 80%.

COMMENTS:

The Town presently is installing a new DEC Micro Vax computer system. CMLP has paid for the hardware and will receive payments from the General, Water and Sewer fund users over the next seven years to reflect the shared utilization of the system. This budget also includes funding of service bureau applications.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	18,910	19,584	21,043	21,915	21,915	
5200/ 5300	Purchase of Services	16,956	16,775	25,775	21,400	21,400	
5400/ 5500	Supplies	2,163	2,415	2,050	2,250	2,250	
5700	Other Charges and Expenses	0	106	0	100	100	
5800	Capital Outlay	779	2,410	0	0	0	
	Total	38,808	41,290	48,868	45,665	45,665	

EXPENSE DETAIL:

5200/5300 - Electricity \$6,600, Heating Fuel \$3,420, Water/Sewer \$1,230, Building Repairs \$4,000, Telephone \$6,000.

5400/5500 - Building Maintenance Supplies \$750, Custodial Supplies \$1,000, Uniforms and other Clothing \$300.

5700 - Subscriptions \$100.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	34,382	31,364	- 8.8%
Light Fund	2,023	1,845	- 8.8
Water Fund	2,023	1,845	- 8.8
Sewer Fund	2,023	1,845	- 8.8
Parking Meter	8,417	8,766	- 8.8
	48,868	45,665	- 6.6%

COMMENTS:

The Town House custodian also performs parking meter collection and repair services. The decrease in this budget reflects a cut in the telephone line item. Funds had been included in FY88 to plan for modernization of the telephone system.

Account Function: FINANCE & ADMINISTRATION

Account Name: TOWN HOUSE SALARIES

Account # 15

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Senior Building Custodian	LA-2	1.0	21,043	1.0	21,915	

SALARY EXPLANATION:

OTHER FUNDING DETAIL:

Parking Meter Fund - 40% of Personal Services, for meter collection and repair services.

Utilities (3) - 5% each of total budget, net of Parking Fund.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Development & Implementation of Records Management Programs	8,000	8,000	0	0	0	
	Preparation of Town Archival materials for transfer to new Town Archives	0	0	15,000	15,000	15,000	
	Total	8,000	8,000	15,000	15,000	15,000	

EXPENSE DETAIL:

In FY 86-87, funds have been budgeted as part of an ongoing program to develop a Records Management System. FY 89 is the second of a three year program to prepare and transfer the archives to the new Archives Room at the Library.

Planned funding uses:

	<u>FY88</u>	<u>FY89</u>
Consulting Archivist	5,000	5,000
2 Interns	2,000	2,000
Consulting Engineer	1,000	800
Archival Supplies	1,000	1,000
Equipment	4,000	3,200
Micrographics	1,000	-0-
Conservation	-0-	2,000
Contingency	<u>1,000</u>	<u>1,000</u>
	15,000	15,000

FUNDING:

Appropriation Only - No Change FY 88-89.

COMMENTS:

Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
17	Police	1,197,517	1,290,119	1,335,489	1,482,069	1,372,508	
18	Fire	1,060,943	1,187,239	1,291,951	1,505,229	1,342,760	
19	Police/Fire Station	46,392	42,386	46,580	67,957	52,225	
20	Emergency Preparedness	2,833	2,000	2,750	6,650	2,850	
21	Animal Control	10,353	10,857	11,400	11,800	11,800	
	Total Appropriation	<u>2,318,038</u>	<u>2,532,601</u>	<u>2,688,170</u>	<u>3,073,705</u>	<u>2,782,143</u>	

Account Function: PUBLIC SAFETY			BUDGET SUMMARY				Account #	17-21
Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend	
17	Police	1,197,517	1,290,119	1,335,489	1,482,069	1,372,508		
18	Fire	1,060,943	1,187,239	1,291,951	1,505,229	1,342,760		
19	Police/Fire Station	46,392	42,386	46,580	67,957	52,225		
20	Emergency Preparedness	2,833	2,000	2,750	6,650	2,850		
21	Animal Control	10,353	10,857	11,400	11,800	11,800		
	Total Budget	2,318,038	2,532,601	2,688,170	3,073,705	2,782,143		
FUNDING SUMMARY:								
	Appropriation	2,318,038	2,532,601	2,688,170	3,073,705	2,782,143		

Account Function: PUBLIC SAFETY

Account Name: POLICE DEPARTMENT

Account # 17

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	1,111,658	1,201,181	1,226,989	1,311,964	1,256,968	
5200/ 5300	Purchase of Services	13,859	14,444	14,000	52,400	24,115	
5400/ 5500	Supplies	41,052	38,598	45,000	51,730	45,150	
5700	Other Charges and Expenses	325	1,579	500	1,600	1,500	
5800	Capital Outlay	30,623	34,317	49,000	64,375	44,775	
	Total	1,197,517	1,290,119	1,335,489	1,482,069	1,372,508	

EXPENSE DETAIL:

5200/5300 - Automotive Repairs \$5,000, Copier Repair \$1,200, Radio & Radar Repair \$2,800, Teletype Rental \$2,000, Medical Services \$3,000, Police Exam \$3,000, National Accreditation Program \$5,600.

5400/5500 - Gasoline \$26,500, Office Supplies & Forms \$2,450, Automotive Supplies \$8,900, Publications \$1,200, Photographic Supplies \$1,200, Dispatcher Uniforms \$1,200, Ammunition \$2,000, Flares \$1,300.

5700 - Dues \$300, In-State Travel \$1,200.

5800 - Replacement Weapons \$1,500, 1st Responder Training Equipment \$4,275, 3 Cruisers \$39,000. The Department requested a 4th cruiser and replacement radios.

FUNDING:

Appropriation Only - 2.8% Increase FY 88-89

COMMENTS:

Recommendation includes funding to institute Department policies and procedures to qualify for recognition under the National Police Department Accreditation Program.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Chief	MP-9	1.0	52,160	1.0	43,369	
	Deputy Chief	MP-7	1.0	39,414	1.0	42,032	
	Lieutenant	MP-6	1.0	35,878	1.0	35,860	
	Sergeant	Union	5.0	167,666	5.0	174,837	
	Inspector	Union	6.0	187,125	6.0	190,236	
	Safety Officer	Union	1.0	31,464	1.0	32,266	
	Patrol Officer	Union	18.0	477,134	18.0	481,081	
	Subtotal - Uniformed		33.0	990,841	33.0	999,681	
	Secretary I	ACL-4	1.0	23,302	1.0	23,808	
	Dispatcher	ACL-3	4.0	71,931	4.0	75,904	
5112	Dispatcher	ACL-3	0.4	7,298	0.4	7,662	
	Senior Clerk Typist	ACL-2	0.7	12,479	0.7	12,997	
	Subtotal - Permanent		39.1	1,105,851	39.1	1,120,052	
5120	Police Traffic Officer	Misc.	6.0	24,193	6.0	24,192	
	Conservation Patrol	Misc.	666 hrs	4,120	666 hrs	4,329	
	Custodian	Misc.	500 hrs	2,575	500 hrs	2,625	
5130	Overtime		3,300 hrs	67,200	4,000 hrs	82,000	
5190	Tuition Reimbursement			1,000		1,000	
	Uniform Allowance			22,050		22,770	
				1,226,989		1,256,968	

SALARY EXPLANATION:

5130 - The number of budgeted overtime hours is increased by 700 hours, with an increase of \$14,800 over FY 88. The Department requested an increase of 2,700 hours at an added cost of \$55,000. The budgeted overtime level reflects actual experience and represents a conservative estimate of the overtime hours necessary to operate the department without adding full-time positions. It is equivalent to 11% of budgeted patrol officer hours.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	992,221	1,102,549	1,214,601	1,348,009	1,258,980	
5200/ 5300	Purchase of Services	40,206	31,537	30,225	63,940	33,875	
5400/ 5500	Supplies	13,117	25,813	30,150	38,490	30,550	
5700	Other Charges and Expenses	772	2,717	2,975	4,830	4,355	
5800	Capital Outlay	14,627	24,623	14,000	49,960	15,000	
	Total	1,060,943	1,187,239	1,291,951	1,505,229	1,342,760	

EXPENSE DETAIL:

5200/5300 - Electricity \$2,300, Heating Fuel \$5,000, Water/Sewer \$675, Building Repairs \$1,750, Office Equipment Repairs \$950, Vehicle Repairs \$12,000, Fire Equipment Repair \$3,000, Alarm Services \$700, Medical Services \$2,500, Physical Fitness Program \$3,700, Radio Repair \$800.

5400/5500 - Gas/Diesel Fuel \$7,000, Office Supplies \$2,100, Custodial Supplies \$700, Vehicle Supplies \$4,250, Medical Supplies \$1,500, Uniforms \$10,000, Protective Clothing \$3,500, Small Tools \$800, Building Maintenance Supplies \$500.

5700 - In-State Travel \$2,050, License Fees for EMT's \$1,750, Dues & Subscriptions \$400.

5800 - Equipment: Airpacks (3) \$4,000, Radios \$3,000, Hose \$4,000, Upgrade Turn-Out Gear \$4,000. Department also requested additional physical fitness equipment and a new car for the Deputy Chief.

FUNDING:

Appropriation Only - 3.9% Increase FY 88-89

COMMENTS:

55% of the budget increase is in overtime expense (+\$28,500).

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Chief	MP-9	1.0	50,524	1.0	50,524	
	Deputy Chief	MP-7	1.0	35,025	1.0	35,025	
	Captain	F-3	4.0	129,099	4.0	130,658	
	Lieutenant	F-2	4.0	115,476	4.0	118,520	
	Firefighter	F-1	24.0	623,219	24.0	634,350	
			<u>34.0</u>	<u>953,343</u>	<u>34.0</u>	<u>969,077</u>	
	Secretary II	ACL-3	1.0	22,759	1.0	22,759	
5120	Call Firefighter		12.0	7,540	12.0	8,229	
5143	Holiday Pay			40,459		40,622	
5153	Sick Leave Cap			1,200		975	
5194	Cleaning Allowance			13,530		13,120	
5196	Monitor Pay			2,970		2,880	
5191	Tuition Reimbursement			2,500		2,500	
	Base Salary			<u>1,044,301</u>		<u>1,060,162</u>	
5130	Replacement Overtime		7,690 hrs	142,848	7,690 hrs	145,264	
	Box Alarms		1,205 hrs	22,382	1,205 hrs	22,763	
	Callbacks		273 hrs	5,070	500 hrs	9,445	
	Base Overtime		<u>9,168 hrs</u>	<u>170,300</u>	<u>9,395 hrs</u>	<u>177,472</u>	
	Increased Coverage		--	0	1,130 hrs	21,346	
	Total Overtime		<u>9,168 hrs</u>	<u>170,300</u>	<u>10,525 hrs</u>	<u>198,818</u>	
	Grand Total			<u>1,214,601</u>		<u>1,258,980</u>	

SALARY EXPLANATION:

5111 - The Department requested an additional firefighter to perform fire prevention duties.

5130 - Base overtime hours increased by 227 hours, with an increase of \$7,172. An additional 1,130 hours added for increased shift coverage. In the FY 87 budget, the Town began a program of upgrading service levels by keeping 8 firefighters on duty at all times. Studies projected a total increase in replacement overtime of 5,864 hours. In FY 87, 2,844 hours were added at a cost of \$45,700. In FY 88, an additional 1,130 hours were budgeted at a cost of \$21,000. The 1,130 additional hours budgeted in FY 89 represent an increase in cost of \$21,346. This leaves the upgrade program 760 hours short of completion.

Account Function: PUBLIC SAFETY

Account Name: POLICE/FIRE STATION

Account # 19

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	42,332	38,081	44,080	47,157	50,025	
5400/ 5500	Supplies	3,017	3,082	2,500	2,200	2,200	
5800	Capital Outlay	1,043	1,223	0	18,600	0	
	Total	46,392	42,386	46,580	67,957	52,225	

EXPENSE DETAIL:

5200/5300 - Electricity \$15,000, Natural Gas \$7,500, Water/Sewer \$1,525, Communications Equipment Repair \$1,000, Telephone \$25,000.

5400/5500 - Custodial Supplies \$1,700, Building Maintenance Supplies \$500.

5800 - The Chief requested funding for additional site improvements and an air compressor.

FUNDING:

Appropriation Only - 12.1% Increase FY 88-89

COMMENTS: This account represents expenses to operate and maintain the renovated Police/Fire Station. The increase in square foot interior area will result in higher energy and utility usage. The estimates are based on previous usage and anticipated rates for electricity, water, and sewer. The new facility will be heated by natural gas (rather than fuel oil).

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	154	50	200	600	200	
5200/ 5300	Purchase of Services	2,297	1,127	1,900	3,900	1,900	
5400/ 5500	Supplies	382	224	300	850	400	
5700	Other Charges and Expenses	0	252	350	400	350	
5800	Capital Outlay	0	347	0	900	0	
	Total	2,833	2,000	2,750	6,650	2,850	

EXPENSE DETAIL:

5100 - Uniforms for Volunteers \$200.

5200/5300 - Automotive Repair \$500, Communication Equipment Repair \$200, Telephone \$1,200.

5700 - Insurance \$300.

5800 - The Director requested a new two-way base radio.

FUNDING:

Appropriation Only - 3.6% Increase FY 88-89

COMMENTS:

Account Function: PUBLIC SAFETY

Account Name: AMIMAL CONTROL

Account # 21

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	10,353	10,857	11,400	11,800	11,800	

EXPENSE DETAIL:

Current Dog Officer contract is for \$11,100; beeper lease for \$273.

FUNDING:

Appropriation Only - 3.5% Increase FY 88-89.

COMMENTS:

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Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
22	General Services & Administration	98,726	96,663	103,467	124,365	105,921	
23	Environmental & Health	64,427	74,912	80,747	164,731	99,875	
24	Inspections	55,934	71,713	100,408	108,512	108,512	
25	Engineering	38,276	36,668	37,176	104,614	39,471	
26	Garbage Collection	46,849	48,000	50,400	55,440	52,900	
27	Refuse Disposal	76,572	98,588	89,848	128,280	108,024	
28	Highway Maintenance	360,293	380,296	459,562	585,705	478,120	
29	Snow Removal	253,325	367,071	207,824	230,965	223,000	
30	Parks & Trees	204,041	202,231	192,825	215,806	209,366	
31	Cemetery	32,319	27,800	17,405	30,645	16,028	
32	Street Lighting	60,492	56,438	62,000	64,400	63,400	
33	Sidewalk Repairs	20,000	18,000	25,000	25,000	20,000	
34	Equipment	79,154	67,000	73,000	88,000	73,000	
35	Drainage Program	75,000	75,000	75,000	75,000	75,000	
36	Bridge Repairs	20,000	25,000	0	0	0	
37	Small Park Program	0	See Acct.33	10,000	0	0	
38	New Sidewalk Construction	10,000	40,000	72,000	200,250	25,200	
39	Traffic Signals	0	0	10,000	0	0	
	Total Appropriation	1,495,408	1,685,380	1,666,662	2,201,713	1,697,817	

Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
22	General Services & Administration	179,555	191,080	206,433	248,730	211,841	
23	Environmental & Health	75,864	87,098	93,923	178,077	113,221	
24	Inspections	55,934	71,713	100,408	108,512	108,512	
25	Engineering	69,593	100,521	102,065	174,456	107,713	
26	Garbage Collection	46,849	48,000	50,400	55,440	52,900	
27	Refuse Disposal	76,572	98,588	89,848	128,280	108,024	
28	Highway Maintenance	366,908	389,296	468,562	594,705	487,120	
29	Snow Removal	253,325	367,071	207,824	230,965	223,000	
30	Parks & Trees	204,041	202,231	192,825	215,806	209,366	
31	Cemetery	70,475	73,800	63,405	89,145	74,528	
32	Street Lighting	60,492	56,438	62,000	64,400	63,400	
33	Sidewalk Repairs	20,000	18,000	25,000	25,000	20,000	
34	Equipment	79,154	67,000	73,000	88,000	73,000	
35	Drainage Program	75,000	75,000	75,000	75,000	75,000	
36	Bridge Repairs	20,000	25,000	0	0	0	
37	Small Park Program	0	See Acct.33	10,000	0	0	
38	New Sidewalk Construction	10,000	40,000	72,000	200,250	25,200	
39	Traffic Signals	0	0	10,000	0	0	
	Total Budget	<u>1,663,762</u>	<u>1,910,836</u>	<u>1,902,693</u>	<u>2,476,766</u>	<u>1,952,825</u>	

Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	FUNDING SUMMARY:						
	Appropriation	1,495,408	1,685,380	1,666,662	2,201,713	1,697,817	
	Water Fund	69,214	104,257	111,788	125,473	115,450	
	Sewer Fund	60,984	75,199	78,243	91,080	81,058	
	Cemetery Fund	38,156	46,000	46,000	58,500	58,500	
		<u>1,663,762</u>	<u>1,910,836</u>	<u>1,902,693</u>	<u>2,476,766</u>	<u>1,952,825</u>	

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	121,357	127,080	155,953	157,622	153,239	
5200/ 5300	Purchase of Services	42,954	40,313	39,820	57,208	45,702	
5400/ 5500	Supplies	12,461	18,372	8,750	17,205	11,250	
5700	Other Charges and Expenses	2,686	4,336	1,910	5,945	1,650	
5800	Capital Outlay	97	979	0	10,750	0	
	Total	179,555	191,080	206,433	248,730	211,841	

EXPENSE DETAIL:

5200/5300 - Electricity \$10,120, Natural Gas \$10,000, Water/Sewer \$960, Office Equipment Maintenance \$2,000, Copier Maintenance & Lease \$5,500, Postage Machine Rental \$1,002, Lease of Portable Office Space (trailer) \$2,670, Telephone \$11,000, Printing & Advertising \$1,250.

5400/5500 - Gasoline \$1,000, Office Supplies \$8,500, Repair and Custodial Supplies \$1,000.

5700 - In-State Travel to Conferences \$750, Dues and Subscriptions \$900.

5800 - Department had requested additional equipment for new positions requested in Environmental & Health Account.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	103,467	105,921	2.4%
Water Fund	51,483	52,960	2.9
Sewer Fund	51,483	52,960	2.9
	206,433	211,841	2.6%

Other funding as % of Total Budget: 25% Water, 25% Sewer, Total 50%.

COMMENTS: Throughout the Community Services accounts two changes have been made. (1) 50% of the expenses previously supported by the Water/Sewer Fund have been budgeted in the operating divisions where they belong to properly reflect the expenses being incurred. It is anticipated that the remaining 50% will be budgeted next year (FY 90). (2) the interdepartmental charges for vehicle maintenance and repair have been re-aligned to more accurately reflect the actual cost of the repairs for each division.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Director	MP-9	1.0	50,994	1.0	50,994	
	Assistant to the Director	MP-2	1.0	24,878	1.0	24,890	
	Principal Accounting Clerk	ACL-4	1.0	19,537	1.0	20,517	
	Administrative Assistant	ACL-4	1.0	19,976	1.0	20,971	
	Principal Clerk	ACL-3	2.0	40,568	1.75	35,867	
			<u>6.0</u>	<u>155,953</u>	<u>5.75</u>	<u>153,239</u>	

SALARY EXPLANATION:

5111 - This chart shows the recommended number and type of administrative/clerical staff at Community Services and the allocation of work time among the various divisions for FY 89.

	<u>G.S & A. Account</u>		<u>Board of Appeals</u>	<u>Inspections</u>	<u>Historic Districts</u>	<u>Total</u>
	<u>General</u>	<u>Health</u>				
Principal Clerk (2)	1.0	.75			.25	2.0
Adm. Assistant	1.0					1.0
Principal Acct. Clerk	1.0					1.0
Secretary I (2)			<u>1.0</u>	<u>1.0</u>		<u>2.0</u>
	<u>3.0</u>	<u>.75</u>	<u>1.0</u>	<u>1.0</u>	<u>.25</u>	<u>6.0</u>

During FY 88 the Inspections Secretary is budgeted 3/4 in the Inspections account and 1/4 here (shown as Principal Clerk). For FY 89, this position is budgeted entirely in Inspections, causing a staffing level shift of 1/4 position out of General Services. The Director had also requested an additional .25 Principal Clerk.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	67,422	79,019	84,698	155,777	88,021	
5200/ 5300	Purchase of Services	8,255	6,027	8,200	19,700	24,200	
5400/ 5500	Supplies	162	2,052	1,000	2,600	1,000	
5700	Other Charges and Expenses	25	0	25	0	0	
	Total	75,864	87,098	93,923	178,077	113,221	

EXPENSE DETAIL:

5200/5300 - Bacterial Testing (White Pond, Milk & Retail Food, Misc. Surface Water) \$3,000, Testing for Volatile Organics (Public Water Supply) \$1,500, Consultant to Conduct Restaurant Inspections \$5,000, Sanitation Inspector \$4,200, Animal Inspector \$500, Consultant to identify and procure grants for open space acquisition \$10,000.

5400/5500 - Groundskeeping Supplies \$450, Pneumonia Vaccine \$150, Small Tools \$400.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	80,747	99,875	23.7%
Water Fund	11,307	11,459	1.3
Sewer Fund	1,869	1,887	1.0
	93,923	113,221	20.5%

Other Funding Detail: See Salaries page.

COMMENTS:

The Recommended Budget includes additional funding for an outside consultant to do restaurant inspections (in lieu of any additional staff) and consulting services to identify and procure grants for open space acquisition.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Natural Resources Coordinator	MP-6	1.0	38,090	1.0	38,290	
	Public Health Officer	MP-6	1.0	37,544	1.0	37,731	
			2.0	75,634	2.0	76,021	
5120	Summer Conservation Crew	Misc.	1,600 hrs @\$5.67/hr	9,064	2,000 hrs @\$6.00/hr	12,000	
				84,698		88,021	

SALARY EXPLANATION:

5111 - Both the Board of Health and NRC requested additional staffing for their respective divisions.

5120 - 400 additional hours have been budgeted for the Summer Conservation Crew which maintains Town conservation areas. The Department had requested a total of 2,880 hours.

OTHER FUNDING DETAIL:

As a % of Salaries Only:

Natural Resources Coordinator - 25% Water.
Public Health Officer - 5% Water, 5% Sewer.

Account Function: COMMUNITY SERVICES

Account Name: INSPECTIONS

Account # 24

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	36,130	43,280	75,458	81,912	81,912	
5200/ 5300	Purchase of Services	19,244	26,520	24,500	26,000	26,000	
5400/ 5500	Supplies	439	762	450	600	600	
5700	Other Charges and Expenses	121	843	0	0	0	
5800	Capital Outlay	0	308	0	0	0	
	Total	55,934	71,713	100,408	108,512	108,512	

EXPENSE DETAIL:

	FY86 Expense	FY87 Expense	FY88 Budget	FY89 Recommend
<u>5313 Inspection Services</u>				
Electrical Inspector	10,234	13,830	15,000	15,000
Gas Inspector	1,424	4,360	2,250	3,500
Plumbing Inspector	5,586	7,080	5,250	6,500
Sealer of Weights/Measure	1,000	1,000	1,000	1,000
Elevator Inspector	1,000	250	1,000	0
	<u>19,244</u>	<u>26,520</u>	<u>24,500</u>	<u>26,000</u>

5400/5500 - Books/Publications \$100, Photographic Supplies to document violations and non-conforming uses \$500.

FUNDING:

Appropriation Only - 8.1% Increase FY 88-89.

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Building Inspector/Zoning Enforcement Officer	MP-6	1.0	33,449	1.0	33,449	
	Local Inspector/Engineering Inspector	MP-3	1.0	28,759	1.0	28,759	
	Secretary I	ACL-4	0.75	13,250	1.0	19,704	
			<u>2.75</u>	<u>75,458</u>	<u>3.0</u>	<u>81,912</u>	

SALARY EXPLANATION:

5111 - Secretary assigned full-time to Inspections. One quarter previously budgeted in General Services & Administration (account #22).

Account Function: COMMUNITY SERVICES

Account Name: ENGINEERING

Account # 25

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	65,962	93,357	96,875	163,121	99,578	
5200/ 5300	Purchase of Services	1,840	3,043	3,990	5,785	5,785	
5400/ 5500	Supplies	1,231	2,866	1,200	3,050	2,350	
5700	Other Charges and Expenses	560	0	0	1,500	0	
5800	Capital Outlay	0	1,255	0	1,000	0	
	Total	69,593	100,521	102,065	174,456	107,713	

EXPENSE DETAIL:

5200/5300 - Electronic Surveying Equipment Lease/Purchase \$3,985, Materials Testing to inspect construction activity \$1,800. Copier Maintenance/Lease costs moved to General Services & Administration.

5400/5500 - Office Supplies \$1,200, Copier Supplies used only by Engineering (e.g. Vellum) \$350, Reference Books \$800.

5700 - Department requested a car allowance in lieu of a second vehicle for additional staff.

5800 - Department requested funds for additional computer software.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	37,176	39,471	6.2%
Water Fund	42,998	45,031	4.7
Sewer Fund	21,891	23,211	6.0
	102,065	107,713	5.5%

COMMENTS: Other funding as % of budget item:

	Water	Sewer
Town Engineer	25%	25%
Public Works Engineer	50%	25%
Draftsperson	65%	10%
Expenses	25%	25%

Account Function: COMMUNITY SERVICES

Account Name: ENGINEERING SALARIES

Account # 25

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Town Engineer	MP-8	1.0	39,337	1.0	42,040	
	Public Works Engineer	MP-6	1.0	32,750	1.0	32,750	
	Draftsperson	MP-1	1.0	24,788	1.0	24,788	
			<u>3.0</u>	<u>96,875</u>	<u>3.0</u>	<u>99,578</u>	

SALARY EXPLANATION:

5111 - A second Public Works Engineering position is currently funded from various capital projects. Department had requested additional staff, including a third Public Works Engineer, a full-time Secretary, and two interns.

Account Function: COMMUNITY SERVICES

Account Name: GARBAGE COLLECTION

Account # 26

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	46,849	48,000	50,400	55,440	52,900	

EXPENSE DETAIL:

The FY 88 actual contract price is \$50,280. FY 89 will be the 3rd year in a 3 year contract. A 2% increase in the number of dwellings served and a 3% price increase is projected.

This contract provides for the collection of food scraps only.

FUNDING:

Appropriation Only - 5.0% Increase FY 88-89.

COMMENTS:

The contractor is required to provide garbage collection service to any household requesting it. Approximately 20% of households are using the service (about 1,100).

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	50,536	54,343	61,618	68,955	60,764	
5200/ 5300	Purchase of Services	10,962	37,494	15,230	46,015	34,315	
5400/ 5500	Supplies	14,536	6,751	13,000	13,310	12,945	
5700	Other Charges and Expenses	538	0	0	0	0	
	Total	76,572	98,588	89,848	128,280	108,024	

EXPENSE DETAIL:

5200/5300 - Electricity \$600, Heating Fuel \$990, Equipment Repair \$2,640, Equipment Rental \$2,000, Hazardous Household Waste Collection Day \$5,500, Pumping and Hauling of Leachate from Landfill as required by DEQE \$7,100, Engineering (eg., monitoring of methane gas & groundwater, monthly operating reports)\$13,600, Alarm \$600, Pest Control \$650, Printing \$600.

5400/5500 - Diesel Fuel \$8,000, Printed Forms \$800, Vehicle Supplies \$2,860, Uniforms and Other Clothing \$885.

Landfill Statistics

Total Tonnage - about 50 tons per day.

Cost Per Ton - about \$14 in FY 87; about \$17 in FY 89.

Alternative Cost with transfer station and removal to other location for burning or burying about \$60-80 per ton. Income from User Fees during FY 87 - \$68,538.

FUNDING:

Appropriation Only - 20.2% Increase FY 88-89.

COMMENTS:

Landfill Article 14, 1987, provided for the capping of Phase I and the opening of Phase II. This work will be finished by the Summer-Fall of 1988. Engineering services are currently being provided from the Article. Beginning in FY89, funding for continuing engineering services, as required by DEQE for normal operations, needs to be provided

(see next page for additional comments)

Account Function: COMMUNITY SERVICES

Account Name: REFUSE DISPOSAL SALARIES

Account # 27

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Crew Leader	LA-4	1.0	24,916	1.0	24,916	
	Heavy Motor Equipment Operator	LA-3	1.0	19,724	1.0	19,189	
			<u>2.0</u>	<u>44,640</u>	<u>2.0</u>	<u>44,105</u>	
5112	Motor Equipment Operator	LA-2	0.5	8,981	0.5	8,738	
5130	Overtime		500 hrs.	7,997	500 hrs.	7,921	
				<u>61,618</u>		<u>60,764</u>	

SALARY EXPLANATION:

5112 - The Department requested an additional .5 Motor Equipment Operator.

COMMENTS: Continued

for in the operating budget. The amount of \$13,600 will pay for monthly operating reports (12 @ \$500), groundwater monitoring/analysis (8 @ \$500), and methane gas monitoring (6 @ \$600).

The Leachate Collection System, installed as part of Phase I development, is now at the stage where weekly pumping and hauling of leachate is required to prevent the tank from overflowing into the Landfill. An additional \$7,100 has been provided in the FY89 Recommendation to pay for the removal of 8,000 gallons per week at a cost of \$17 per thousand gallons.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	267,827	264,544	342,337	354,584	354,584	
5200/ 5300	Purchase of Services	14,481	19,087	47,100	63,758	47,426	
5400/ 5500	Supplies	83,416	102,863	78,700	173,963	84,710	
5700	Other Charges and Expenses	1,184	2,395	425	2,400	400	
5800	Capital Outlay	0	407	0	0	0	
	Total	366,908	389,296	468,562	594,705	487,120	

EXPENSE DETAIL:

5200/5300 - Water \$1,350, Vehicular Repairs \$3,176, Crack Sealing & Infrared Patching \$6,300, Roadside Mowing \$2,000, Street Sweeping Contract \$32,000, Radio Repairs \$1,000.

5400/5500 - Gasoline \$6,500, Diesel \$6,500, Vehicular Supplies \$43,960, Custodial Supplies \$1,000, Bituminous & Stone \$7,350, Sign Materials \$6,000, Uniforms & Other Clothing \$5,150, Small Tools \$4,000, Lumber \$1,000, Hardware & Fittings \$1,000.

5700 - Dues \$150, Licenses \$250. Department also requested \$2,000 for damage claims.

Major budget increases are due to decrease in the Snow Credits (see Salary Explanation) and additional funding for vehicular supplies (+\$4,000 to reflect actual expense).

FUNDING:

	FY88 Budget	FY89 Recommend	%Change FY 88-89
Appropriation	459,562	478,120	4.0%
Water Fund	6,000	6,000	-0-
Sewer Fund	3,000	3,000	-0-
	468,562	487,120	4.0%

COMMENTS:

The request included amounts to dramatically increase funding for road maintenance items. This issue will be considered separately under the Road Program.

Account Function: COMMUNITY SERVICES

Account Name: HIGHWAY MAINTENANCE SALARIES

Account # 28

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Maintenance Manager	MP-7	1.0	42,261	1.0	42,261	
	Master Mechanic	LA-6	1.0	24,722	1.0	26,017	
	Public Works Supervisor	LA-5	1.0	29,348	1.0	29,348	
	Crew Leader	LA-4	2.0	50,663	2.0	50,894	
	Mechanic	LA-4	1.0	21,345	1.0	22,431	
	Heavy Motor Equipment Operator	LA-3	4.0	78,855	4.0	79,570	
	Motor Equipment Operator	LA-2	4.0	72,650	4.0	73,308	
	Laborer	LA-1	2.0	34,352	2.0	34,663	
			<u>16.0</u>	<u>354,196</u>	<u>16.0</u>	<u>358,492</u>	
	Less: Direct charges to Snow Removal Account			(35,530)		(28,140)	
				<u>318,666</u>		<u>330,352</u>	
5130	Overtime		1,600 hrs	23,671	1,600 hrs	24,232	
				<u>342,337</u>		<u>354,584</u>	

SALARY EXPLANATION:

Snow Removal Credits: The method for calculating the amount of regular highway salaries charged directly to Snow Removal has been revised. See the Snow Removal account (#29) for an overall discussion. The decrease here results from acknowledging the hours provided for this purpose by Water/Sewer personnel.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	108,148	141,987	76,889	82,050	82,050	
5200/ 5300	Purchase of Services	27,917	65,516	37,420	30,650	36,650	
5400/ 5500	Supplies	104,752	151,244	93,515	118,265	104,300	
5700	Other Charges and Expenses	0	140	0	0	0	
5800	Capital Outlay	12,508	8,184	0	0	0	
	Total	253,325	367,071	207,824	230,965	223,000	

EXPENSE DETAIL:

5200/5300 - Contract Plowing \$33,000, Equipment Repair \$3,230.

5400/5500 - Gasoline \$3,500, Diesel \$7,000, Vehicle Supplies \$14,850, Plow Blades \$5,750, Salt \$32,400, Sand \$39,000, Small Tools \$1,500.

FUNDING:

	<u>FY 88</u>	<u>FY 89</u>
Revenue Sharing Fund Offset	29,000	1,000

The federal revenue sharing program has ended. Only residual funds are available.

COMMENTS:

Recommendation based on 10-year average of actual expenditures.

Account Function: COMMUNITY SERVICES

Account Name: SNOW REMOVAL SALARIES

Account # 29

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Permanent Salaries	Labor	4,600 hrs	43,930	4,600 hrs	46,900	
5130	Overtime	Labor	2,300 hrs	32,959	2,300 hrs	35,150	
				76,889		82,050	

SALARY EXPLANATION:

5111 - Permanent salaries reflect hours worked on snow related activities by regular Town employees during normal business hours. These hours have been budgeted as coming 60% from Highway personnel, 20% from Parks & Trees, and 20% from Water/Sewer. The percentages were derived from a comparison of the number of available laborers and the dollar value of their salaries, with the understanding that Highway has primary responsibility for snow removal. See Highway Maintenance (#28) and Parks & Trees (#30) salary accounts.

Account Function: COMMUNITY SERVICES

Account Name: PARKS & TREES

Account # 30

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	133,574	134,203	151,825	152,098	148,258	
5200/ 5300	Purchase of Services	15,389	12,314	10,850	29,190	28,090	
5400/ 5500	Supplies	34,286	26,811	30,150	34,518	33,018	
5700	Other Charges and Expenses	734	273	0	0	0	
5800	Capital Outlay	20,058	28,630	0	0	0	
	Total	204,041	202,231	192,825	215,806	209,366	

EXPENSE DETAIL:

5200/5300 - Vehicle Repair \$6,230, Tree Removal Service \$2,500, Park Facilities Repairs \$1,000. New Service: Turf Treatment for Emerson, Rideout, Ripley, Cousins, and Sanborn Fields \$18,000.

5400/5500 - Gasoline \$3,168, Diesel Fuel \$3,000, Fertilizer & Chemicals \$2,800, Trees & Shrubs \$4,000, Groundskeeping Supplies \$2,100, Vehicular Supplies \$12,100, Loam \$1,000, Recreational Supplies \$1,000, Small Tools \$3,000.

FUNDING:

Appropriation Only - 8.6% Increase FY 88-89.

COMMENTS:

A Turf Treatment Program has been added to the budget at a cost of \$18,000. This provides protection of the \$500,000 capital investment for playing field improvements.

Account Function: COMMUNITY SERVICES

Account Name: PARKS & TREES SALARIES

Account # 30

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Tree Crew Leader	Union	1.0	25,494	1.0	25,494	
	Park Crew Leader	Union	1.0	25,473	1.0	25,473	
	Arborist I	Union	1.0	21,395	1.0	21,989	
	Groundskeeper I	Union	1.0	19,385	1.0	16,751	
	Arborist II	Union	3.0	54,368	3.0	50,601	
	Groundskeeper II						
			<u>7.0</u>	<u>146,115</u>	<u>7.0</u>	<u>140,308</u>	
	Less: Direct charges to Snow Removal Account			(8,400)		(9,380)	
				<u>137,715</u>		<u>130,928</u>	
5120	Summer Crew	Misc.	1,600 hrs @ \$5.67/hr	9,064	2,000 hrs @ \$6.00/hr	12,000	
5130	Overtime		200 hrs	2,946	200 hrs	2,880	
5194	Uniform Allowance			2,100		2,450	
				<u>151,825</u>		<u>148,258</u>	

SALARY EXPLANATION:

5120 - 5 workers for 10 weeks/40 hours per week @ \$6.00/hour. Department requested a total of 2,640 hours.

5194 - 7 Union employees @ \$350 each.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	48,879	46,959	50,045	63,435	49,128	
5200/ 5300	Purchase of Services	5,522	4,348	7,010	7,090	7,090	
5400/ 5500	Supplies	6,024	3,998	6,350	6,120	5,810	
5800	Capital Outlay	10,050	18,495	0	12,500	12,500	
	Total	70,475	73,800	63,405	89,145	74,528	

EXPENSE DETAIL:

5200/5300 - Heating Fuel \$1,000, Telephone \$500, Weekend Gatekeeper \$2,610, Veterans to Rake Leaves \$2,000, Vehicle Maintenance \$530.

5400/5500 - Gasoline \$810, Vehicle Supplies \$1,300, Food for Leaf Rakers \$890, Uniforms and Other Clothing \$590, Small Tools \$1,500, Groundskeeping Supplies \$550.

5800 - Trees \$2,500, Repair Chapel Roof \$3,000, Chip Seal 20% of Cemetery Roads \$2,000, Replacement of 20% of Water System \$5,000.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	17,405	16,028	- 7.9%
Cemetery Fund	46,000	58,500	+27.2
	63,405	74,528	17.5%

Capital Outlay to come from Fund Balance of Cemetery Fund.

COMMENTS: Actual Cemetery Fund Revenue:

FY 84	\$41,138
FY 85	\$48,501
FY 86	\$49,668
FY 87	\$48,746

Fund Balance @ 6/30/87: \$38,236.

Account Function: COMMUNITY SERVICES

Account Name: CEMETERY SALARIES

Account # 31

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Crew Leader	LA-4	1.0	25,189	1.0	23,943	
	Laborer	LA-1	1.0	16,191	1.0	16,732	
			<u>2.0</u>	<u>41,380</u>	<u>2.0</u>	<u>40,675</u>	
5120	Temporary Help	Misc.	880 hrs. @\$5.67/hr	4,985	800 hrs. @\$6.00/hr	4,800	
5130	Overtime		250 hrs.	3,680	250 hrs.	3,653	
				<u>50,045</u>		<u>49,128</u>	

SALARY EXPLANATION:

5111 - Department had requested one additional Laborer.

5120 - 2 Workers for 10 weeks/40 hours per week @ \$6.00/hour.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	60,492	56,438	62,000	64,400	63,400	

EXPENSE DETAIL:

Allows 12% increase in cost from FY 87 actual to FY 89 recommendation; no change in street lighting policy.

Usage is currently up about 5% due to new development. FY 89 usage is estimated to be about 3% more.

Unit price is currently below FY 87 average, but rates will be increasing by about 4%.

FUNDING:

Appropriation Only - 2.3% Increase FY 88-89.

COMMENTS:

	KWH	Unit Price
FY 86	693,119	8.7¢
FY 87	714,566	7.9¢
FY 88 (est.)	750,000	7.9¢
FY 89 (est.)	770,000	8.2¢

Account Function: COMMUNITY SERVICES

Account Name: SIDEWALK REPAIRS

Account # 33

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Sidewalk Repair/Replacement	20,000	18,000	25,000.	25,000	20,000	

EXPENSE DETAIL:

Amount per FY 87-91 Capital Program. Location of repairs - Main Street, Sudbury to Thoreau.

FUNDING:

Appropriation Only - 20% Decrease FY 88-89.

COMMENTS:

Based on 1987 cost estimates, \$20,000 will cover the cost to repair approximately 1,600 linear feet of bituminous sidewalk.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
FY88: Replace	1977 Street Sweeper 1972 Trailer Salt Spreader			60,000 8,000			
New	Natural Resources Vehicle (trade-in value of existing pickup)			5,000			
FY89: Replace	Gang Mower (1978) 10 Ton Dump (1974)				30,000 43,000	30,000 43,000	
New	Automobile Rack Truck (trade-in value of existing vehicle)				10,000 5,000	0 0	
	Total	79,154	67,000	73,000	88,000	73,000	

EXPENSE DETAIL:

Per FY 87-91 Capital Program.

FUNDING:

Appropriation Only - No Change FY 88-89.

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: DRAINAGE PROGRAM

Account # 35

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Drainage Program	75,000	75,000	75,000	75,000	75,000	

EXPENSE DETAIL:

Per FY 87-91 Capital Program. Locations scheduled for FY 89 are Prairie Street, Chase Street, Shirley Street and Central Street at Francis Street.

FUNDING:

Appropriation Only - No Change FY 88-89.

COMMENTS:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Bridge Repairs	20,000	25,000	0	0	0	

EXPENSE DETAIL:

FUNDING:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: SMALL PARK PROGRAM

Account # 37

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Small Park Program	0	0	10,000	0	0	

EXPENSE DETAIL:

Funding is not recommended for FY89. The appropriation for FY88 is deemed sufficient to meet needs identified thusfar.

FUNDING:

COMMENTS:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	New Sidewalk Construction --						
	Locations:						
	Cambridge Turnpike (Lexington Rd to Hawthorne Ln)				131,250	25,200	
	Lowell Road (Barretts Mill to Hugh Cargill)				34,500	0	
	Powder Mill Road (RR Bridge to Old Picard Rd)				34,500	0	
	Total	10,000	40,000	72,000	200,250	25,200	

EXPENSE DETAIL:

The recommended amount will be added to the FY 88 appropriation of \$42,750 to continue the installation of a new sidewalk on Cambridge Turnpike.

The present cost estimate indicates that only about half of the length will be completed.

FUNDING:

Appropriation Only - 65.0% Decrease FY 88-89.

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: TRAFFIC SIGNALS

Account # 39

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Traffic Signals	0	0	10,000	0	0	

EXPENSE DETAIL:

FY 88 funding was to provide for installation of a "Slow School" flashing light on Old Marlboro Road at Sanborn School.

FUNDING:

COMMENTS:

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Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
40	Library	540,024	558,115	607,840	658,198	636,414	
41	Health Services	4,004	6,488	6,500	7,650	6,500	
42	Recreation Administration	71,168	63,842	69,363	66,020	66,020	
43	Recreation Scholarship	3,000	3,000	3,000	7,500	7,500	
44	Hunt Gym	0	0	0	79,767	69,000	
45	Harvey Wheeler Community Center	58,461	65,470	93,809	60,758	56,740	
46	Council On Aging	47,235	50,446	65,058	69,043	68,493	
47	Transportation	26,260	16,000	16,000	16,000	16,000	
48	Veterans' Services & Benefits	25,574	25,484	29,475	27,548	27,548	
49	Ceremonies & Celebrations	10,275	11,225	15,100	17,100	15,650	
50	Information Center	2,500	3,000	3,000	4,500	4,500	
51	Historical Commission	8,500	269	2,000	2,500	2,500	
52	Other Agencies	32,600	34,634	35,294	45,000	35,300	
	Total Appropriation	829,601	837,973	946,439	1,061,584	1,012,165	

Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
40	Library	540,024	558,115	607,840	658,198	636,414	
41	Health Services	4,004	6,488	6,500	7,650	6,500	
42	Recreation Administration	71,168	74,842	80,363	77,020	77,020	
43	Recreation Scholarship	3,000	3,000	3,000	7,500	7,500	
44	Hunt Gym	0	0	0	97,453	86,686	
45	Harvey Wheeler Community Center	58,461	65,470	93,809	60,758	56,740	
46	Council On Aging	47,235	50,446	65,058	69,043	68,493	
47	Transportation	26,260	16,000	16,000	16,000	16,000	
48	Veterans' Services & Benefits	25,574	25,484	29,475	27,548	27,548	
49	Ceremonies & Celebrations	10,275	11,225	15,100	17,100	15,650	
50	Information Center	2,500	3,000	3,000	4,500	4,500	
51	Historical Commission	33,116	269	2,000	2,500	2,500	
52	Other Agencies	32,600	34,634	35,294	45,000	35,300	
	Total Budget	854,217	848,973	957,439	1,090,270	1,040,851	
FUNDING SUMMARY:							
	Appropriation	829,601	837,973	946,439	1,061,584	1,012,165	
	Recreation Fund	0	11,000	11,000	28,686	28,686	
	Oral History	24,616	0	0	0	0	
		854,217	848,973	957,439	1,090,270	1,040,851	

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Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	454,110	472,096	505,915	530,460	519,078	
5200/ 5300	Purchase of Services	27,767	27,178	31,900	35,500	33,200	
5400/ 5500	Supplies	58,005	58,597	51,425	61,728	54,386	
5700	Other Charges and Expenses	142	244	600	600	600	
	Assumption of Library Corporation Costs	0	0	18,000	29,910	29,150	
	Total	540,024	558,115	607,840	658,198	636,414	

EXPENSE DETAIL:

5100 - The Library Committee/Director requested 51,931 hours including additional days of Sunday openings, assumption of 516 hours previously provided by Concord Academy, and assumption of 626 hours previously provided by the Library Corporation for a Staff Assistant in the Special Collections Department. This number of hours is being provided in FY88 and is proposed to be met in FY89 by salary savings.

5200/5300 - \$33,200 is the Town's share of central site and maintenance costs for the computer network.

5700 - Travel \$600.

Assumption of Library Corporation Costs: FY89 is the second of a three year program in which the Town will assume a total of approximately \$56,000 in expenses currently being paid by the Corporation, under a Master Agreement. The cost assumed in FY88 was \$18,000 for Electricity; the recommended cost assumptions for FY89 include \$1,300 for Water/Sewer, \$75 for Printing, \$3,625 for Office Supplies, and \$3,150 for Library Supplies. Also, the cost of Electricity has increased to \$21,000.

FUNDING:

Appropriation Only - 4.7% Increase FY 88-89.

COMMENTS: Summary of Cost Assumptions

	FY88	FY89
Electricity	18,000	21,000
Printing & Office Supplies	-0-	6,850
Water & Sewer	-0-	1,300
	18,000	29,150
Asst. Curator's Salary (incl. under "5100")	-0-	6,672
	18,000	35,822

EXPENSE DETAIL:

5400/5500 Books and Periodicals. The appropriation recommended is based on the commitment to maintain the level of book purchases established by the FY 84 budget which is the year the Proposition 2 1/2 cutbacks were restored. Obviously, the level funding approach may result in a significant increase in book purchases if the price per book in FY 85 was not an anomaly. Further, when Corporation Funds are included over the last few years, there has been a significant increase in materials purchases beyond the budget authorization level.

	<u>FY82</u>	<u>FY84</u>	<u>FY85^①</u>	<u>FY86</u>	<u>FY87</u>	<u>EST. FY88^②</u>	<u>REC. FY89^②</u>
Town Appropriation, State Aid, ^② and Dog Tax Refund	\$44,885	\$63,147	\$68,695	\$71,975	\$72,567	\$68,938	\$71,696
Library Corporation & Friends of the Library	<u>21,095</u>	<u>22,757</u>	<u>27,585</u>	<u>26,045</u>	<u>28,370</u>	<u>30,500</u>	<u>30,000</u>
Total Available	69,980	85,904	96,280	98,020	100,937	99,438	101,696
Less Periodicals	<u>8,118</u>	<u>9,775</u>	<u>8,121</u>	<u>13,270</u>	<u>11,272</u>	<u>12,000</u>	<u>13,000</u>
Available for Books	57,862	76,129	88,159	84,750	89,665	87,438	88,696
# of Books Purchased	4,668	5,183	6,733	5,838	5,529	5,733	5,722
Average Cost Per Book	12.40	14.69	13.09	14.52	16.22 ^③	15.25	15.50

^① Does not include \$9,334 spent by the Corporation for a microfilm back-up file for the New York Times.

	<u>FY88 Est.</u>	<u>FY89 Recom.</u>
State Aid	16,713	16,810
Town Appropriation	51,425	54,386
Dog Tax Refund	<u>800</u>	<u>500</u>
	68,938	71,696

^③ Significant number of reference books purchased in FY87; higher cost of reference books as compared to other items caused higher than normal average cost per item.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments	
5111	Director	MP-8	1.0	42,661	1.0	42,661	NOTE: The addition of a full-time Circulation Supervisor is offset by the elimination of 2,187 part-time Senior Library Assistant hours.	
	Assistant Director	MP-3	1.0	26,703	1.0	26,703		
	Curator	MP-2	1.0	25,889	1.0	25,889		
	Branch Librarian	MP-2	1.0	24,639	1.0	24,639		
	Reference Librarian	MP-2	1.0	24,374	1.0	24,374		
	Children's Librarian	MP-2	1.0	23,307	1.0	23,307		
	Technical Services Librarian	MP-2	1.0	25,774	1.0	25,774		
	Staff Librarian	MP-1	1.0	22,179	1.0	22,179		
	Administrative Assistant	ACL-4	1.0	18,700	1.0	19,671		
	Circulation Supervisor	ACL-4	0	0	1.0	18,655		
	Principal Library Assistant	ACL-3	3.0	60,589	3.0	60,589		
	Senior Library Assistant	ACL-2	2.0	32,598	2.0	32,598		
	Senior Building Custodian	LA-2	1.0	19,091	1.0	19,126		
	Building Custodian	LA-1	1.0	17,168	1.0	17,404		
			<u>16.0</u>	<u>363,672</u>	<u>17.0</u>	<u>383,569</u>		
5112	Staff Librarian	MP-1	1,520 hrs	17,703	1,520 hrs	16,320		
	Staff Assistant	ACL-4	1,984 hrs	19,942	2,610 hrs	27,819		
	Senior Library Assistant	ACL-2	9,130 hrs	71,343	6,943 hrs	59,275		
				<u>108,988</u>		<u>103,414</u>		
5120	Library Pages	Misc.	5,872 hrs	24,193	5,000 hrs*	25,000	*Assumes \$5.00 per hour. More hours can be provided if actual hourly pay is less.	
	Sunday Opening	Misc.	450 hrs	2,822	450 hrs	3,155		
	Weekend Custodian	LA-1	129 hrs	1,042	129 hrs	1,128		
				<u>28,057</u>		<u>29,283</u>		
5130	Custodial Overtime		100 hrs	1,298	100 hrs	1,312		
5176	Non-Contributory Retirement			2,900		0		
5191	Tuition Reimbursement			1,000		1,500		
				<u>5,198</u>		<u>2,812</u>		
	Grand Total		50,766 hrs	<u>505,915</u>	50,291 hrs	<u>519,078</u>		

Account Function: HUMAN SERVICES

Account Name: HEALTH SERVICES

Account # 41

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5306	Purchase of Services	4,004	6,488	6,500	7,650	6,500	

EXPENSE DETAIL:

This account provides visiting nurse services through Emerson Hospital Home Health Care. It serves those without third party coverage.

The FY 89 request reflects the actual level of services being provided. The agency would like 100% funding, but the Town is currently paying about 85% of the cost.

FUNDING:

Appropriation Only - No Change FY 88-89.

COMMENTS:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	50,067	55,183	60,676	60,750	60,750	
5200/ 5300	Purchase of Services	10,028	8,130	8,431	9,470	9,470	
5400/ 5500	Supplies	1,384	1,860	1,556	1,600	1,600	
5700	Other Charges and Expenses	2,200	2,186	2,200	2,200	2,200	
	Summer Program Subsidy	7,489	7,483	7,500	3,000	3,000	
	Total	71,168	74,842	80,363	77,020	77,020	

EXPENSE DETAIL:

5200/5300 - Copier Maintenance for additional copy machine at Hunt Gym \$675, Telephone \$3,600, Printing \$5,195.

5400/5500 - Office Supplies \$1,600.

5700 - In-State Travel \$2,200.

Upon recommendation of the Recreation Commission, the Summer Subsidy is being decreased by \$4500; there is a corresponding increase in the Scholarships for Summer Camp (see Recreation Scholarship Account). This more accurately reflects current funding needs.

FUNDING:

	FY88 Budget	FY89 Recommend	% Change FY 88-89
Appropriation	69,363	66,020	-4.8%
Recreation Fund	<u>11,000</u>	<u>11,000</u>	<u>-0-</u>
	80,363	77,020	-4.2%

COMMENTS:

This budget includes only administrative costs. The remaining costs for programs appear under the Recreation Revolving Fund. A portion of the Program Supervisor's salary is borne by the Recreation Fund as shown above.

Account Function: HUMAN SERVICES

Account Name: RECREATION ADMIN. SALARIES

Account # 42

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Director	MP-6	0.67	25,904	0.67	25,946	
	Program Supervisor	MP-1	1.00	21,395	1.00	21,395	
	Secretary II	ACL-3	0.67	13,377	0.67	13,409	
			<u>2.34</u>	<u>60,676</u>	<u>2.34</u>	<u>60,750</u>	

SALARY EXPLANATION:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Scholarship	3,000	3,000	3,000	7,500	7,500	

EXPENSE DETAIL:

The recommended amount will support Summer Camp Scholarships for about 30 Concord families or about 60 children. The increase here is offset by a decrease in the Summer Program Subsidy in the Recreation Administration Account (#42).

FUNDING:

Appropriation Only - 150% Increase FY 88-89.

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: HUNT GYM

Account # 44

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	0	0	0	52,401	52,401	
5200/ 5300	Purchase of Services	0	0	0	36,352	30,610	
5400/ 5500	Supplies	0	0	0	3,700	3,675	
5800	Capital Outlay	0	0	0	5,000	0	
	Total	0	0	0	97,453	86,686	

EXPENSE DETAIL:

5200/5300 - Electricity \$6,000, Natural Gas \$11,000, Water/Sewer \$5,000, Building Maintenance \$2,000, Weekend Cleaning Service \$6,560.

5400/5500 - Custodial Supplies \$3,500.

5800 - The Recreation Commission requested additional funds for building improvements.

FUNDING:

FY89
Recommend

Appropriation	69,000
Recreation Fund	17,686
	<u>86,686</u>

The Recreation Fund supports the program related costs, which are the weekend supervision and the new Secretary.

COMMENTS:

This is a new budget account which reflects a revised staffing pattern and operating costs for the Hunt Gym. The newly renovated facility is expected to open to Concord residents in September, 1988. The amounts for building operating costs are based on costs for comparable Town buildings.

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Administrator	MP-6	0.00	0	0.33	12,973	
	Secretary II	ACL-3	0.00	0	1.33	15,370	
	Senior Building Custodian	LA-2	0.00	0	1.00	15,038	
			<u>0.00</u>	<u>0</u>	<u>2.66</u>	<u>43,381</u>	
5120	Weekend Supervision	Misc.	0.00	0	902 hrs	9,020	
				<u>0</u>		<u>52,401</u>	

SALARY EXPLANATION:

5111 - The Hunt Gym Administrator and Secretary II positions are partially budgeted here (33%). The remainder of these salary costs (67%) appear under the Recreation Administration account. The Senior Building Custodian and one Secretary II are new positions. The amounts recommended for these positions assume a hire date of 9/1/88 for the Custodian and 1/1/89 for the Secretary.

5120 - This provides facility/program supervision for 22 hours of operation each weekend. Funding shown is for the 41 weekends the facility is expected to be open in FY89.

Account Function: HUMAN SERVICES

Account Name: HARVEY WHEELER COMMUNITY CENTER

Account # 45

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	33,553	35,327	43,987	28,105	28,105	
5200/ 5300	Purchase of Services	17,341	22,244	17,672	20,403	23,925	
5400/ 5500	Supplies	3,368	3,941	4,150	4,250	4,710	
5800	Capital Outlay	4,199	3,958	28,000	8,000	0	
	Total	58,461	65,470	93,809	60,758	56,740	

EXPENSE DETAIL:

5200/5300 - Electricity \$5,500, Heating Fuel \$10,200, Water/Sewer \$1,510, Building Repairs \$5,000, Copier Maintenance \$700, Replacement Custodial Services \$665.

5400/5500 - Custodial Supplies \$3,500, Copier Supplies \$600, Office Supplies \$300, Uniforms \$210.

5800 - The major projects to improve the Harvey Wheeler building are complete. Additional funds were added under 5200/5300 - Purchase of Services to allow for on-going building repair and maintenance.

FUNDING:

Appropriation Only - 39.5% Decrease FY 88-89.

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: HARVEY WHEELER COMM.CTR. SALARIES

Account # 45

Sa1. Code	Position Title	Sa1. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Administrator	MP-6	0.33	12,952	0.0	0	
	Secretary II	ACL-3	0.33	6,705	0.0	0	
	Custodian	LA-1	1.00	17,330	1.0	18,277	
	Administrative Staff	--	--	7,000	0.5	9,828	
			<u>1.66</u>	<u>43,987</u>	<u>1.5</u>	<u>28,105</u>	

SALARY EXPLANATION:

5111 - The .5 Administrative Staff position will provide on site supervision of the operation and maintenance of the building. The current Administrator and Secretary II will be relocated to the Hunt Gym in FY 89. For budget purposes, it is assumed that one full-time employee will share the duties of HWCC Administration and Veterans' Agent (see acct.#48).

Combined Staffing Chart for FY89:

<u>Permanent Positions</u>	<u>HWCC</u>	<u>Hunt Gym</u>	<u>Recreation Admin.</u>	<u>Net Change FY 88-89</u>
Custodian	1.0	1.00	-0-	1.0
Admin. Staff	.5	.33	.67	0.5
Secretary	-0-	1.33	.67	1.0
Program Supv.	<u>-0-</u>	<u>-0-</u>	<u>1.00</u>	<u>-0-</u>
	1.5	2.66	2.34	2.5

Account Function: HUMAN SERVICES

Account Name: COUNCIL-ON-AGING

Account # 46

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	37,304	35,074	44,946	46,773	46,773	
5200/ 5300	Purchase of Services	8,578	7,784	18,612	20,545	20,395	
5400/ 5500	Supplies	906	2,007	850	1,000	600	
5700	Other Charges and Expenses	447	474	650	725	725	
5800	Capital Outlay	0	5,107	0	0	0	
	Total	47,235	50,446	65,058	69,043	68,493	

EXPENSE DETAIL:

5200/5300 - Local Share of Minuteman Home Care Corporation \$1,403, Stipend Volunteers for Drop-In Center \$1,510, Program Instructors \$2,000, Telephone \$1,200, Postage \$1,400.

Transportation Program - The Council on Aging currently operates a shared commuter van service. This successful and popular service was fully supported by Town appropriation in FY 88. The recommended amount in FY89, \$12,882, reflects a small increase for stipend volunteers who drive the van and also covers the van rental, insurance, and mileage.

5400/5500 - Office Supplies \$600.

5700 - Dues and Subscription \$275, In-State Conferences and Travel \$450.

FUNDING:

Appropriation Only - 5.3% Increase FY 88-89.

COMMENTS:

The C.O.A. van operates three days per week on a call basis. Average ridership is about 15 passenger trips per day.

Account Function: HUMAN SERVICES

Account Name: COUNCIL-ON-AGING SALARIES

Account # 46

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Coordinator	MP-3	1.0	26,410	1.0	26,535	
	Secretary II	ACL-3	1.0	18,536	1.0	20,238	
			2.0	44,946	2.0	46,773	

SALARY EXPLANATION:

Account Function: HUMAN SERVICES

Account Name: TRANSPORTATION

Account # 47

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Community Bus	15,919	16,000	16,000	16,000	16,000	
	Concord/Maynard Bus	10,341	0	0	0	0	
	Total	26,260	16,000	16,000	16,000	16,000	

EXPENSE DETAIL:

Expenses reflect maintenance of the existing service level of two routes, three days per week.

Funding pays for Bus Driver Salaries \$13,000, Bus Repairs \$1,500, and Gasoline \$1,500.

FUNDING:

Appropriation Only - No Change FY 88-89.

COMMENTS:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Veterans' Services:						
5100	Personal Services	9,934	11,015	12,475	9,828	9,828	
	Veterans' Benefits:						
5200/ 5300	Purchase of Services	12,296	12,074	13,000	13,520	13,520	
5700	Other Charges and Expenses	3,344	2,395	4,000	4,200	4,200	
	Subtotal Benefits	15,640	14,469	17,000	17,720	17,720	
	Total	25,574	25,484	29,475	27,548	27,548	

EXPENSE DETAIL:

The Veterans' Services program is administered under State guidelines and authorization. The program covers direct cash payments, medical, housing and full assistance for qualified veterans and their dependents. The Town is reimbursed by the State for approximately 75% of benefits. Currently, two individuals are receiving direct benefits monthly, with a third receiving direct benefits periodically. A fourth veteran receives medical payments. The rates are determined by the State.

FUNDING:

Appropriation Only - 6.5% Decrease FY 88-89.

COMMENTS:

State Aid Received:

FY86 - \$14,674 (75% of exp., July 1984-June 1985)

FY87 - \$ 8,919 (75% of exp., July 1985-Mar. 1986)

Est.

FY88 - \$13,410 (75% of exp., April 1986-June 1987)

Account Function: HUMAN SERVICES

Account Name: VETERANS' SERVICES SALARIES

Account # 48

Sal. Code	Position Title	Sal. Grade	FY88 # Budgeted Positions	FY88 Budgeted Amount	FY89 # Recommend Positions	FY89 Recommend Amount	Comments
5111	Veterans' Agent	ACL-5	0.5	12,475	0.5	9,828	

SALARY EXPLANATION:

For budget purposes, this position is assumed to be full-time, one-half budgeted here and the other half budgeted in the Harvey Wheeler Community Center (account #45, Administrative Staff). The current budget is based on one-half of the salary of the Selectmen's Secretary, the position presently responsible for this activity.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
A	Public Ceremonies Committee	8,371	8,653	11,000	13,000	11,550	
B	Memorial Day Flags	1,553	1,607	1,500	1,500	1,500	
C	Street Flags	351	846	1,500	1,500	1,500	
D	U.N. Day Committee	0	119	100	100	100	
E	Special Events	0	0	1,000	1,000	1,000	
	Total	10,275	11,225	15,100	17,100	15,650	

EXPENSE DETAIL:

A. The FY 89 recommended increase in Public Ceremonies is due to increased police costs and increased costs for supplies and services. Police Services are budgeted at \$2,000; General Celebration Expenses comprise the remainder of the budget \$9,550.

E. During each year, a number of special events occur. This \$1,000 provides the Board of Selectmen with flexibility to facilitate these events.

FUNDING:

Appropriation Only - 3.6% Increase FY 88-89.

COMMENTS:

The Public Ceremonies and Celebrations Committee coordinates Town activities for Concord's Honored Citizen, Meriam Corner Exercises, Patriots' Day, Memorial Day, and Veterans' Day Flag Retirement.

Account Function: HUMAN SERVICES

Account Name: INFORMATION CENTER

Account # 50

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Information Center	2,500	3,000	3,000	4,500	4,500	

EXPENSE DETAIL:

This budget provides partial support for the Information Booth operated by the Chamber of Commerce at Heywood Meadow. The increase is to offset the increased hourly wage costs necessary to attract competent employees.

FUNDING:

Appropriation Only - 50% Increase FY 88-89.

COMMENTS:

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	120	166	150	150	150	
5400/ 5500	Supplies	225	78	350	350	350	
5700	Other Charges and Expenses	40	25	0	0	0	
	Oral History Publication	32,731	0	1,500	2,000	2,000	
	Total	33,116	269	2,000	2,500	2,500	

EXPENSE DETAIL:

The expense in FY 86 was for publication of Strawberries & Streetcars. A continued appropriation is recommended for annual maintenance of the Oral History Program. The balance in the Oral History Fund (from the sale of books) is used for special projects and extraordinary expenses.

FUNDING:

Appropriation Only - 25% Increase FY 88-89.

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: OTHER AGENCIES

Account # 52

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Eliot Mental Health	17,100	18,594	19,251	25,000	19,250	
	Service to Youth	15,500	16,040	16,043	20,000	16,050	
	Total	32,600	34,634	35,294	45,000	35,300	

EXPENSE DETAIL:

Both Eliot Mental Health and Service to Youth requested increased funding for FY 89 because of expected decreases in other funding sources. The recommendation is for level funding.

FUNDING:

Appropriation Only - 0% Increase FY 88-89.

COMMENTS:

Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
53A	Health/Life/Dental Insurance	454,965	533,250	560,000	646,800	646,800	
53B	Property/Liability Insurance	180,741	350,500	218,750	227,000	227,000	
54	Town Employee Benefits	43,914	26,539	44,200	48,800	48,800	
55	Unemployment & Worker's Comp.	13,812	26,675	19,000	21,000	21,000	
56	Reserve Fund	92,161	72,900	75,000	85,000	85,000	
57	Retirement	963,642	1,028,805	1,091,500	1,124,000	1,124,000	
58	Social Security & Medicare	521	16,461	30,000	52,000	52,000	
	Total Appropriation	<u>1,749,756</u>	<u>2,055,130</u>	<u>2,038,450</u>	<u>2,204,600</u>	<u>2,204,600</u>	

Acct.#	Account Name	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
53A	Health/Life/Dental Insurance	492,419	579,413	605,500	700,000	700,000	
53B	Property/Liability Insurance	180,741	350,500	218,750	227,000	227,000	
54	Town Employee Benefits	43,914	26,539	44,200	48,800	48,800	
55	Unemployment & Worker's Comp.	13,812	26,675	19,000	21,000	21,000	
56	Reserve Fund	92,161	72,900	75,000	85,000	85,000	
57	Retirement	963,642	1,028,805	1,091,500	1,124,000	1,124,000	
58	Social Security & Medicare	521	16,461	30,000	52,000	52,000	
	Total Budget	<u>1,787,210</u>	<u>2,101,293</u>	<u>2,083,950</u>	<u>2,257,800</u>	<u>2,257,800</u>	
FUNDING SUMMARY:							
	Appropriation	1,749,756	2,055,130	2,038,450	2,204,600	2,204,600	
	Light Fund	18,879	24,752	23,946	28,000	28,000	
	Water Fund	11,572	13,393	13,433	15,700	15,700	
	Sewer Fund	5,466	6,303	6,322	7,400	7,400	
	Parking Meter Fund	1,537	1,715	1,799	2,100	2,100	
		<u>1,787,210</u>	<u>2,101,293</u>	<u>2,083,950</u>	<u>2,257,800</u>	<u>2,257,800</u>	

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Health Insurance	445,592	507,250	527,950	590,000	590,000	
	Life Insurance	9,289	9,369	10,000	10,000	10,000	
	Dental Insurance	37,538	50,294	50,000	60,000	60,000	
	Disability Insurance	0	0	0	40,000	40,000	
	Claims Administration Service	0	1,262	17,550	0	0	
	Transfer to: Insurance Reserve Fund	0	11,238	--	--	--	
	Total	492,419	579,413	605,500	700,000	700,000	

EXPENSE DETAIL:

As of March 1, 1987, the Town converted its Blue Cross program from a premium basis to a cost-plus agreement with Blue Cross. Under this agreement, the Town pays for actual claims plus an administrative charge of 10.1%. Stop-loss insurance is purchased from Blue Cross which limits the Town's annual liability for any specific claimant to \$40,000. While this program will, in the long run, help to stabilize escalating costs, the more modest charge to the employee has contributed to an increasing proportion of employees electing coverage under the Town plan. Presently, 80% of eligible employees are covered (up from a long-standing level of 75%).

A 10% premium increase is anticipated for the dental plan at the 6/1/88 renewal. A 7% increase is anticipated at the group health insurance renewal on 3/1/88.

Funding is included to inaugurate a disability insurance plan, yet to be designed and bid.

The cost of the claims administration service is now met from the Group Insurance Claims Trust Fund, and is covered as part of the health insurance line.

This budget covers both Town and CPS employees.

FUNDING:

	FY88	FY89	% Change 88-89
Appropriation	560,000	646,800	15.5%
Light Fund	23,946	28,000	16.9
Water Fund	13,433	15,700	16.9
Sewer Fund	6,322	7,400	17.1
Parking Meter	1,799	2,100	16.7
	<u>605,500</u>	<u>700,000</u>	<u>15.6%</u>

Funding breakdown based on growth in relative proportion of number of employees.

Membership @ 6/30/87

	Family	Indiv.
Health:		
Blue Cross	151	109
Medex	-	138
HMO's	89	71

Town Share Monthly Rates

Health @ 3/87:	
Family	\$145.00
Indiv.	60.00
Medex	29.13
Dental @ 6/87:	
Family	20.03
Indiv.	7.07

Account Function: UNCLASSIFIED

Account Name: INSURANCE--PROPERTY/LIABILITY

Account # 53B

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Insurance Premiums	173,859	172,226	215,500	221,750	221,750	
	Damages to Person & Property	372	0	250	250	250	
	Insurance Advisor	6,510	6,829	3,000	5,000	5,000	
	Transfer to: Insurance Reserve Fund	0	171,445	--	--	--	
	Total	180,741	350,500	218,750	227,000	227,000	

EXPENSE DETAIL:

Coverage	FY86 Gross Actual	FY87 Gross Actual	FY88 Gross Actual	FY89 Gross Est.	FY89 Sch/Utl. Est.	FY89 Town Est.
Auto	46,653	69,893	88,311	98,908	36,596	62,312
P.O.Liability	20,393	7,763 ¹	7,725	8,652	0	8,652
Property/G.L.	170,658	142,526	145,736	163,224	63,657	99,567
Umbrella	20,800	0 ²	0	0	0	0
Boiler	5,897	6,800	6,782	7,596	4,937	2,659
Police/Fire Risks	3,855	3,900	2,167	2,427	0	2,427
EMT Prof.Liab.	1,170 ³	6,032	6,240	6,989	0	6,989
Police Prof.	0	20,000 ³	33,645	37,682	0	37,682
Bonds	1,290	1,300	1,300	1,456	0	1,456
Total	270,716	258,214	291,906	326,934⁴	105,190	221,744

FUNDING:

Appropriation Only -
3.8% Increase FY 88-89.

¹Limits lowered from \$5M to \$1M

²Coverage unavailable

³Coverage excluded from G.L.; separate policy purchased

⁴Represents 12% increase from FY88 actual premium

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Retirement - Unused Sick Leave	28,776	10,948	21,900	23,200	23,200	
	Unused Personal Leave	12,111	10,821	13,300	13,300	13,300	
	Public Safety-Medical Disability	3,027	4,770	4,000	6,000	6,000	
	Employee Assistance Program	0	0	5,000	6,300	6,300	
	Total	43,914	26,539	44,200	48,800	48,800	

EXPENSE DETAIL:

Unused Sick Leave - Under the Unused Sick Leave Program, upon retirement the Town buys back 50% of unused sick leave up to a maximum of 124 days. The average annual expense for the past five years is as follows:

FY83	FY84	FY85	FY86	FY87	Avg.
5,279	22,219	22,012	28,776	10,948	\$17,847

The FY89 request attempts to reflect assumptions about two elements affecting the cost of this item: The FY89 salary rate and the eligible number of days to be paid to retirees.

Unused Personal Leave - Under this program, the Town will buy back the unused portion of the 3 personal days earned by non-managerial employees each year. Actual expense fluctuates from year to year, but in the long term is related to the average salary level.

Public Safety Medical Disability - This program provides payment of related medical expenses for former police and fire uniformed employees receiving accidental disability retirement allowance. There are presently 16 retirees eligible for this benefit.

Employee Assistance Program - This program assists employees in addressing personal/family problems which affect job performance. The increase is intended to allow for program enhancement based on FY88 experience.

FUNDING:

Appropriation Only -
10.4% Increase FY 88-89.

Account Function: UNCLASSIFIED

Account Name: UNEMPLOYMENT & WORKERS' COMP.

Account # 55

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Unemployment Compensation	6,963	7,609	11,000	12,000	12,000	
	Worker's Compensation	6,849	19,066	8,000	9,000	9,000	
	Total	13,812	26,675	19,000	21,000	21,000	

EXPENSE DETAIL:

Unemployment Compensation: Claims involve layoff from Town Services, layoff from subsequent employment, transfer of spouse, under-employment. The Town has elected the reimbursement method rather than the option of paying into the State's unemployment fund. The Town's low claim experience makes this the preferable alternative. The benefit is 50% of average weekly wage in base period up to a maximum of \$220/week plus \$15 per dependent, paid for a maximum of 30 weeks.

Were the Town to choose the tax option, the tax rate would be 1% on the total Town and CPS payroll, or approximately \$120,000.

Workmen's Compensation: This covers legal and medical expenses only; salary costs are charged to the department's budget.

FUNDING:

Appropriation Only - 10.5% Increase FY 88-89.

COMMENTS:

Unemployment Compensation

# of Beneficiaries:	FY86	FY87	FY88 1st Qtr.
Town	0	0	0
CPS	3	4	4

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Reserve Fund	92,161	72,900	75,000	85,000	85,000	

EXPENSE DETAIL:

The Reserve Fund is an appropriated contingency account allocated during the budget year by vote of the Finance Committee pursuant to petition of the town 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 budgets over the past decade.

The requested increase in this contingency account is based upon the objective of reaching and then maintaining a level equal to 1% of the Town budget.

FUNDING:

Appropriated - 13.3% Increase FY 88-89.

(from available funds in Overlay Surplus)

COMMENTS:

Reserve Fund Transfers as Percent of Town Budget

<u>FY</u>		<u>FY</u>	
78	1.71%	83	0.92%
79	1.50	84	1.19
80	1.50	85	0.95
81	1.59	86	1.17
82	1.61	87	0.82

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Contributory Retirement	857,395	921,305	985,000	1,019,000	1,019,000	
	Non-Contributory Retirement	6,247	7,500	6,500	5,000	5,000	
	Pension Liability Reserve Fund	100,000	100,000	100,000	100,000	100,000	
	Total	963,642	1,028,805	1,091,500	1,124,000	1,124,000	

EXPENSE DETAIL:

Contributory Retirement: The required amount is determined by the Public Employee Retirement Administration (PERA). The predominant factors are: (1) annualized pension cost as of 9/30/87 (\$1,261,294) and (2) the status of the Pension fund as of 9/30/87 (\$1,991,530). This is the portion of the System's total assets from which the employer share of retirement allowance is paid. The required amount is then apportioned among the Town (incl. CPS), CCHS and the CHA. The FY87, 88 and recommended FY89 costs are:

	FY 87	FY88	FY89
Pension Fund	1,060,478	1,116,519	1,194,675 (+7%)
Expense Budget	45,000	55,200	60,000
TOTAL	1,105,478	1,171,719	1,254,675

The Town's share for FY89 is projected to be 81.2% of the total.

Pension Liability Reserve Fund: This continues the annual allocation started in 1981. As of 9/30/87, the balance of the fund was \$3,235,886 which represents 25% of the \$12.8M in total retirement assets as of that date. The objective is to keep total allocation at the 18.5% payroll level required to meet the 30-year amortization schedule of unfunded liability.

FUNDING:

Appropriation Only -
3.0% Increase FY 88-89.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Social Security - Medicare	521	16,461	30,000	52,000	52,000	

EXPENSE DETAIL:

Federal legislation signed by the President on April 7, 1986 extended mandatory medicare coverage to employees of state and local governments hired on or after April 1, 1986. Covered employees are required to pay a withholding tax of 1.45%, matched by an equal 1.45% from the employer. This budget covers the employer share for both the Town and CPS employees. Cost experience will be directly related to the rate of employee turnover. The FY 1987 cost represents coverage of about 9% of the gross payroll. The FY 1988 estimate assumes coverage of about 15% of the gross payroll, and the FY 1989 estimate assumes coverage of 25% of the gross payroll.

Federal legislation which would impose universal coverage regardless of hire date passed one house of Congress late in 1986, but became a bargaining chip in conference committee. It is again under active consideration in the current efforts to trim the federal deficit. Such legislation could add \$155,000 to FY 1989 expense, and about \$55,000 to the Town's share of the CCRSD assessment.

FUNDING:

Appropriation Only - 73.3% Increase FY 88-89.

COMMENTS:

	% of Payroll Covered		% of FY 87 Expense	
	Town	CPS	Town	CPS
FY 87	11%	7%	60%	40%
FY 88 est.	25%	13%		
FY 89 est.	30%	20%		

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Approp.	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Long-Term Debt						
5910 5920	Town: Principal Interest	185,225 58,471	345,225 104,701	340,225 122,410	490,225 238,692	490,225 238,692 *	
	Subtotal	243,696	449,926	462,635	728,917	728,917	
5910 5920	School: Principal Interest	420,000 81,617	455,000 75,745	420,000 62,920	350,000 50,410	350,000 50,410	
	Subtotal	501,617	530,745	482,920	400,410	400,410	
5910/20 5930 5940	Total Long-Term Debt Bond Anticipation Note Interest Issuance Costs/Administration	745,313 35,493 19,760	980,671 42,934 1,789	945,555 102,686 25,000	1,129,327 160,673 30,000	1,129,327 160,673 30,000	
	Total	800,566	1,025,394	1,073,241	1,320,000	1,320,000	

EXPLANATION:

Town Long-Term Debt interest for FY 89 includes the first semi-annual payment on an anticipated Fall 1988 issuance:

Police/Fire Station	\$ 865,000
Hunt Gymnasium	1,215,000
Treatment Plant (tax-supported share)	700,000
Landfill	600,000

The amount requested for anticipation note interest is the projected requirement for construction period financing of existing projects.

Any further debt authorizations for FY 89 implementation would require an increase in this appropriation.

Code	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
Long Term Debt							
5910	Town: Principal	185,225	345,225	340,225	490,225	490,225	
5920	Interest	58,471	104,701	122,410	238,692	238,692	
	Subtotal	243,696	449,926	462,635	728,917	728,917	
5910	School: Principal	420,000	455,000	420,000	350,000	350,000	
5920	Interest	81,617	75,745	62,920	50,410	50,410	
	Subtotal	501,617	530,745	482,920	400,410	400,410	
5910	Utilities: Principal	199,775	284,775	254,775	319,775	319,775	
5920	Interest	97,934	98,786	120,250	140,753	140,753	
	Subtotal	297,709	383,561	375,025	460,528	460,528	
5910/20	Total Long-Term Debt	1,043,022	1,364,232	1,320,580	1,589,855	1,589,855*	
5930	Bond Anticipation Note Interest	66,213	96,209	164,686	177,173	177,173	
5940	Issuance Costs/Administration	24,104	2,246	40,000	40,000	40,000	
	Total	1,133,339	1,462,687	1,525,266	1,807,028	1,807,028	
FUND: General		800,566	1,025,394	1,073,241	1,320,000	1,320,000	
Water		83,983	124,997	98,990	95,450	95,450	
Sewer		111,190	181,401	228,845	274,093	274,093	
Electric		137,600	130,895	124,190	117,485	117,485	

EXPLANATION:

This page shows total debt service costs for all funds.

* existing 1,484,855
 + 105,000 six-month interest on fall 1988 sale

Account Function: SPECIAL APPROPRIATIONS		SUMMARY				Account #	101-107
Acct.#	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
101	Hunt Gymnasium		Borrowing	220,000	0	0	
102	Police/Fire Station		Borrowing	300,000	0	0	
103	Land Fund		Appropriation	400,000	194,000	194,000	
104	Road Program		Appropriation	50,000	100,000	100,000	
	The FY89 recommendation is for design and preliminary planning of an expanded Road Program.		State Aid:	71,517	72,663	72,663	
			Chapter 90 Transportation Bond	* 71,517	* 72,663	* 72,663	
	The Transportation Bond Issue * has not received final enactment by the State Legislature. Anticipated receipt of up to \$100,000 in both FY88 and FY89.			----- 121,517	----- 172,663	----- 172,663	
105	Departmental Equipment		Borrowing	65,000			
	a. 1971 Aerial Lift Truck			68,000			
	b. 1971 Landfill Dozer			95,000			
	c. 1970 Catch Basin Cleaner			172,000			
	d. 1977 Fire Pumper						
	e. 1960 Fire Ladder Truck ** Anticipated funding (\$350,000) from the Correctional Expansion Infrastructure Grant Program.				**	**	

Acct.#	Description	FY 86 Expense	FY 87 Expense	FY 88 Budget	FY 89 Dept. Request	Town Manager Recommend	Selectmen Recommend
106	<p>Landfill Improvements</p> <p>The FY88 funding was for preparation of a new 5 year cell & closing of an old one.</p> <p>The FY89 request is in response to new DEQE requirements, as follows:</p> <ol style="list-style-type: none"> 1) Geohydrological study of entire landfill before opening new cell (\$80,000) 2) Gravel drainage blanket on cap for closing old cell (\$85,000) 3) Additional gas monitoring wells and vents (\$35,000) 		Borrowing	600,000	200,000	200,000	
107	Renovations to West Concord Fire Station - Preliminary design and cost estimation		Appropriation	0	20,000	20,000	
	<p>Appropriation</p> <p>State Aid</p> <p>Borrowing-General Fund</p>			<p>450,000</p> <p>71,517</p> <p>1,520,000</p>	<p>314,000</p> <p>72,663</p> <p>200,000</p>	<p>314,000</p> <p>72,663</p> <p>200,000</p>	
	Total			2,041,517	586,663	586,663	