



TOWN OF CONCORD

PROPOSED BUDGET For The Fiscal Year Beginning July 1, 1989

December 1988

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December 27, 1988

The Honorable Board of Selectmen:

With this letter I submit to you the Town's Proposed Budget for FY90 (July 1, 1989 - June 30, 1990) in accordance with the Town Charter.

The operating budget as I have presented it meets the Finance Committee's guidelines and also provides for a small additional appropriation for land acquisition. Based upon the significant balance now in the Land Acquisition Program fund, I have requested \$100,000 in additional funds for FY90.

The budget contains a very substantial increase in highway maintenance materials, which, coupled with the large expenditure requested under the Roads Warrant Article, should provide for a vast improvement in our road system over the next two, and possibly three, construction seasons. The intent of these two appropriations is to carry out extensive maintenance and repair (but not major reconstruction) of our collector, arterial, and other streets to save many of them from deteriorating to the point of requiring total reconstruction. Over the years ahead, if a financial commitment is made to such a program, a major improvement of our roads, with long-lasting results, will be seen.

A diminishing resource which is critical to our future is the Landfill. In order to begin some new initiatives and to enable user fees to be reflective of true costs, I have proposed that the Landfill be taken out of the General Fund and set up as an enterprise, much like the Sewer, Water, and Light departments. If the Warrant Article that proposes the enterprise arrangement passes, the Landfill will be administered and funded separately from the Town Budget.

As municipal governance becomes more complex due to the need to comply with new statutes and regulations, and as State Aid diminishes at least for the near future, personnel costs are going to rise. In this budget I have made requests for several new full-time positions, as well as part-time and contractual positions in critical areas. Prime among these are a new clerical position for Community Services, additional funds for health inspection services, and a new employee for the cemeteries. I have submitted a request to reduce top-level positions in the Police Department in favor of more Patrol Officers, with the net effect of adding one employee to that department.

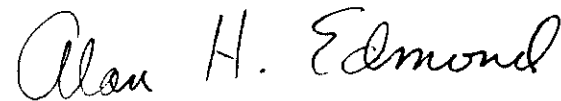
Concurrently with the preparation of this budget document, Town departments and committees have developed a five-year Capital Improvements Plan, which is a schedule of major building and equipment purchases. The intent of the CIP is to plan those purchases in an orderly fashion and to minimize fluctuations in the Town's appropriations from year to year. The first year's items from that five-year plan are presented in this budget.

For FY90 the proposed increase in expenditures is 7.7%, with an increase in the levy of 6.1%, of which 2% will be assumed by new construction, and 4.1% by existing properties. The adjustments made to departmental requests, combined with a modest request for new land acquisition funding, have enabled this budget to come within Finance Committee guidelines.

With the prospect of a Proposition 2 1/2 override just over the horizon, it is important for all voters to be aware of the total fiscal condition of the Town. Therefore there is a great deal of financial analysis included in this document, ably prepared by Finance Director Anthony Logalbo. As always, many staff and board members contributed to the preparation of these budget requests. Assistant Town Manager Carol Fox was responsible for coordinating the information and

providing timely and highly useful analysis. Many of the fine details were generated by Marie Cosgrove.

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

| | <u>Excluding Land Fund Appropriation</u> | <u>Total</u> |
|-----------|--|--------------|
| FY 89 | \$ 7,005,871 | \$ 7,505,871 |
| FY 90 | \$ 7,543,269 | \$ 7,643,269 |
| \$ Change | +\$ 537,400 | +\$ 137,398 |
| % Change | + 7.7% | + 1.8% |

A salary reserve of \$235,000 has been included to cover union contracts, merit pay, reclassifications, market adjustment revisions to the Laboring Schedule 3 based upon a comprehensive survey, and a projected 4% cost of living increase.

Major changes in specific appropriation accounts are described below.

1-9 General Government

FY89 - \$377,238
 FY90 - \$373,277 (-\$3,961, or - 1.1%)

2 Selectmen: -\$4,398

While this budget decreases, funds are included to carry out a management study of several Town divisions and to continue the Affordable Housing initiative.

4 Elections: -\$6,515

This budget decreases due to the fact that only one election is scheduled during FY90.

10-15 Finance & Administration

FY89 - \$630,460
 FY90 - \$705,967 (+\$75,507, or +12%)

12B Town Accountant: +\$4,165

This budget provides for a 10% increase in the fee for the annual audit. The appropriated share of this increase is \$2,415.

12C Assessors: -\$2,688

While this account decreases, funds are included to continue the development of the in-house appraisal software by the addition of legal file and tax billing components which eventually will supplant service bureau arrangements.

13 Data Processing: +\$3,603

The Town's data processing operations are managed by the school department's data processing division, pursuant to a cost-sharing agreement reached in 1983. The cost of the agreement, based on salaries, will increase \$6,000 for FY90, of which the General Fund's share is \$1,500.

14 Town House: +\$40,948

\$45,000 is included to provide for necessary repairs.

15 Records Management: +\$25,000

This increase is to provide for the acquisition of shelving for the Town Archives room at the Library.

16-20 Public Safety

FY89 - \$2,944,286
FY90 - \$3,040,108 (+\$95,822, or + 3.3%)

16 Police: +\$36,003

The Deputy Chief position has been eliminated from the budget and two patrol officer positions have been added. The overtime allocation has been increased 500 hours (+\$10,817) to allow coverage for training programs. Custodial time has been doubled. Dispatcher coverage has been increased by 0.6 FTE.

17 Fire: +\$46,359

A \$14,000 increase is provided to replace a ten-year old sedan. Overtime is increased 760 hours (+\$15,398) to complete the commitment to an eight-member shift.

18 Police/Fire Station: +\$12,735

\$10,000 is allocated for various small-scale projects which were not addressed by the renovation/addition project.

21-38 Community Services

FY89 - \$1,744,482
FY90 - \$1,847,863 (+\$103,381, or +5.9%)

21 General Services and Admin: +\$6,002

A Secretary I position is added to provide added support throughout the Community Services Department. A 0.75 Principal Clerk position is moved to the Health budget to more properly reflect its assignment.

22 Natural Resources: -\$9,019

The FY89 budget included funding for consulting services regarding open space acquisition. No comparable funding is proposed for FY90.

23 Health: +\$28,180

The increase includes \$14,738 representing the shift of a 0.75 Principal Clerk position (see #21) and the addition of \$9,700 to expand health inspection contractual services.

28 Highway Maintenance: +\$73,904

\$57,700 is provided for local street repair work to be performed by outside contractors. This increase is in conjunction with the Roads Program Warrant Article proposal which is designed to provide for a significant increase in major road reconstruction funds for arterials and collectors.

31 Cemetery: Unchanged

While the appropriation amount is unchanged, this budget adds one staff person and provides for capital project work to be financed by the Cemetery Fund. Fee schedules were increased substantially during 1988 in order to provide for necessary resources to manage an enlarged cemetery area.

33 Sidewalk Repairs: +\$4,200

Funding is proposed to replace one side of Stow Street and to provide for improvements on Thoreau Street related to handicapped access.

34 Equipment: +\$27,000

In accordance with the FY90-94 Capital Program proposals, this funding is augmented to avoid the trap of deferring needed replacements.

37 New Sidewalk: +\$54,800

Funding is proposed sufficient to complete the Cambridge Turnpike project.

39-51 Human Services

FY89 - \$1,055,605

FY90 - \$1,104,454 (+\$48,849, or +4.6%)

39 Library: +\$42,934

An increase of almost \$20,000 is required to assume additional costs from the Library Corporation - the third of a three-year program set forth under the Master Agreement.

Funding for library books and materials has been increased to \$65,000, which will be combined with about \$17,000 of state library aid and the dog tax rebate.

43 Hunt Gym: +\$6,486

The increase reflects a full year of operation. The FY89 budget provided only for a September 1988 opening.

50 Historical Commission: +\$4,350

Funding is proposed to prepare overlay maps of historic and archaeological sites and to enhance the oral history program.

52-57 Unclassified

FY89 - \$2,204,600

FY90 - \$2,384,400 (+\$179,800, or +8.2%)

52A Group Insurance: +\$103,200

As health costs continue to soar and mandated benefits are expanded by state and federal legislation, this budget account continues to grow faster than the overall budget.

53 Town Employee Benefits: +\$12,800

All of the increase in this account is related to the cost of sick leave buyback upon retirement.

55 Reserve Fund: +\$10,000

It is a management objective to restore the level of this contingency account to about 1% of the total "Schedule A" budget. To achieve this immediately would require a further increase of 17,000.

57 Medicare: +\$20,800

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 \$48,000 for calendar year 1989).

59 Debt Service

FY89 - \$1,380,000

FY90 - \$1,310,000 (-\$70,000, or -5.1%)

The FY90 budget reflects the cost of the November 1988 bond sale, a \$3,355,000 issue which sold at a net interest cost of 6.555%.

101 Land Fund

FY89 - \$500,000

FY90 - \$100,000

An appropriation of \$100,000 is recommended to be added to an anticipated available balance of \$670,000.

102-104 Special Appropriations

FY89 - \$120,000

FY90 - \$80,000

The Road Program appropriation is recommended at \$60,000. Combined with state aid and a recommended borrowing authorization of \$700,000, the total program calls for \$900,000 to be allocated.

An appropriation of \$20,000 is recommended to develop a library book preservation management plan.

Explanation of Budget Presentation

The budgets 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 presentation is more informative.

The blue 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.

In addition, as the total town budget encompasses the budgets for education and for certain expenses not subject to Town Meeting appropriation vote, sections are included as brief explanatory background for these expenditure areas.

GENERAL FUND RESOURCES

The General Fund is the component of the Town's finances which supports the appropriations voted by Town Meeting and certain non-appropriated accounts such as state and county assessments. Principal resources of the General Fund include the property tax levy, state aid, motor vehicle excise tax, investment income, transfers from other funds and from available fund balance (accumulated from prior years activity) and income from fees and charges of General Fund departments.

The Town's operations include a number of other funds grouped generally into two categories:

Enterprises - Water, Sewer and Electric; the full cost of these operations is paid by charges to consumers. The FY90 budget proposes to add the Landfill to this group.

Special Revenue - Funds established by state statute, local bylaw or intergovernmental grants, where the General Fund may continue to provide some support or revenues are "earmarked" for specific uses. Included in this category are the following funds: Federal Revenue Sharing
Recreation
Cemetery
Parking (meters and fines)

These fund groups are not included in the Town Budget except where other fund resources pay for a portion of a General Fund account.

The following is a brief discussion of General Fund resources projected for FY90.

Town Resources

Based upon the Finance Committee's guidelines for the tax levy increase (+4.1% from the property tax base existing in FY89), total resources are projected to rise by 5% (+\$1,297,672). Property taxes will account for 77.8% of total budget resources.

The Finance Committee has set a further guideline limit providing for a maximum additional appropriation of \$179,106 to fund warrant articles which may be submitted for Town Meeting consideration above the Budget Guideline. This is shown as "item K" in the accompanying "resource detail". This addition would bring the overall base property tax increase to 5%. In the analysis of the property tax levy limit which follows, it is assumed that these additional funds will be allocated.

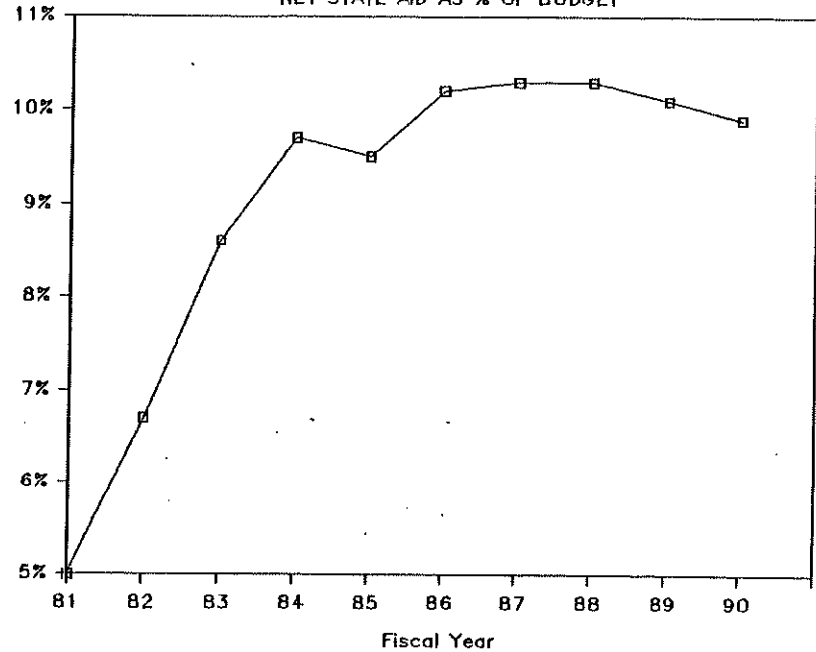
Non-property tax resources are projected at approximately \$6,016,000. Principal categories of non-property tax revenues are as follows:

A. State Aid

State Aid is best understood in terms of both actual receipts and state and county assessments, as some types of state assistance have taken the form of cost assumptions which reduce assessments. The table below portrays "net state aid" as representing the amount actually available to support appropriations voted by Town Meeting. Since FY1981, net state aid has increased 180% and the share of local appropriations supported by state aid has doubled, to approximately 10%. While this increase has been substantial, Concord is at the low end of state assistance which now averages about 50% for municipalities overall.

The FY90 estimate assumes a minimum aid increase of \$5 per capita. Even this small sum (\$82,000) may be in jeopardy as a result of the state's fiscal problems.

Town of Concord
NET STATE AID AS % OF BUDGET



| | RECEIPTS NET OF OFFSET ITEMS | NET ASSESSMENTS | NET STATE AID | NET AID DETAIL | | |
|------------------|------------------------------------|--------------------|------------------|----------------|-------------|----------------------------------|
| | | | | % CHANGE | \$ INCREASE | AS % OF BUDGET APPROPRIATIONS |
| ACTUAL: FY 1981 | \$1,715,947 | \$811,099 | \$904,848 | -14.7% | (155,393) | 5.0% |
| FY 1982 | 2,049,364 | 880,566 | 1,168,798 | 29.2% | 263,950 | 6.7% |
| FY 1983 | 2,284,815 | 704,473 | 1,580,342 | 35.2% | 411,544 | 8.6% |
| FY 1984 | 2,469,283 | 648,024 | 1,821,259 | 15.2% | 240,917 | 9.7% |
| FY 1985 | 2,551,195 | 715,289 | 1,835,906 | 0.8% | 14,647 | 9.5% |
| FY 1986 | 2,776,036 | 587,241 | 2,188,795 | 19.2% | 352,889 | 10.2% |
| FY 1987 | 2,827,183 | 538,547 | 2,288,636 | 4.6% | 99,841 | 10.3% |
| FY 1988 | 3,001,509 | 598,830 | 2,402,679 | 5.0% | 114,043 | 10.3% |
| FY 1989 | 2,864,009 | 329,089 | 2,534,920 | 5.5% | 132,241 | 10.1% |
| PROJECT: FY 1990 | 2,946,000 | 344,000 | 2,602,000 | 2.6% | 67,080 | 9.9% |

B. Local Excise Taxes

Motor Vehicle - This tax source will provide about 3.7% of total resources. In FY1980, almost 10% of budget resources were provided from this source. However, "Proposition 2 1/2" cut the motor vehicle rate by almost 70%.

Revenue from this source is highly dependent upon the number of new cars registered by Concord residents, as the tax amount drops sharply during the first five years of a car's life. Bills are rendered as issued by the Registry of Motor Vehicles.

Hotel/Motel Room Occupancy - Concord adopted this "local option" tax at the maximum allowable 4% rate. It is dependent upon room prices and occupancy rates.

C. Fines and Forfeitures

Penalty and fine rates are, for the most part, set by state statute. As tax collection improves, penalty income declines.

D. Use of Money and Property

The major item in this category is investment earnings on cash temporarily in the Town treasury. Investment income has fluctuated because of changes in interest rates and average cash balances. Investment income is expected to decline as fund

balances are drawn upon to support the budget. A further negative impact is the announced intention of the state to slow down the frequency of state aid distributions. Most state aid is distributed in quarterly installments. For FY89, each quarterly distribution was pushed back thirty days. This "cost" the Town about \$15,000 in lost earnings. For FY90, the state administration will seek to make distributions semiannually. This would be a further loss of \$20-25 thousand.

E. Licenses and Permits

These charges are set locally, subject in many instances to state statute maximums. Building and inspection revenues were unusually high in FY88 and it is not anticipated that those levels will be maintained.

F. Departmental Fees

Departments charge small amounts for a multitude of activities. Library fines have been paid into the General Fund as of July 1, 1988, in accordance with the agreement reached in 1987 with the Library Corporation. This agreement required the Town to assume certain expenditures previously paid by the Corporation. In FY90, these expenditures assumed by the Town will be almost \$50,000, or about \$30,000 in excess of the fine revenue now going to the General Fund.

G. All Other Revenue

This category is for the most part unpredictable, dependent upon events and occurrences which the Town cannot control.

For example, certain elderly persons are eligible to defer property taxes to their estate ("41A" agreements). Payment is made to the Town upon probate, property sale, or simply a decision by the taxpayer to redeem the agreement. None of these events can be scheduled.

H. Fund Transfers

Federal Revenue Sharing - Congress ended this 16-year old program in 1987. Residual amounts were received in FY88 and accumulated interest was appropriated in FY89.

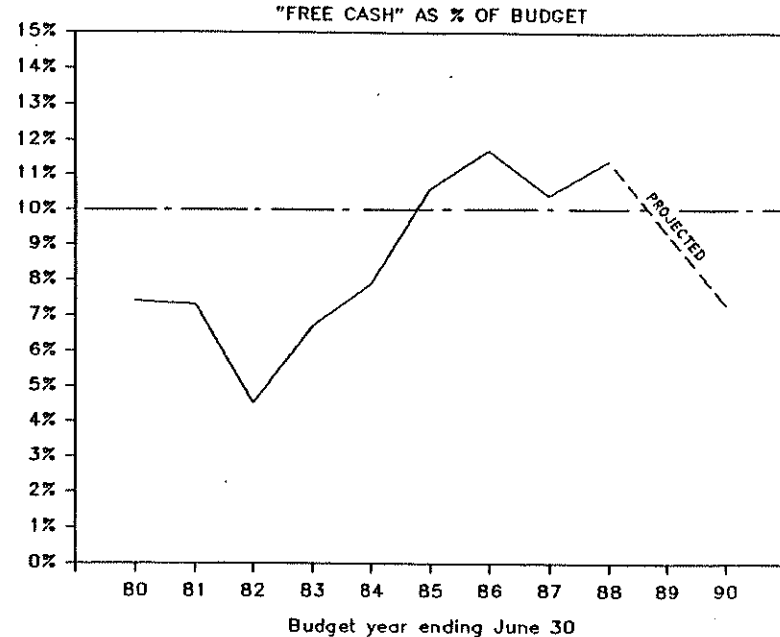
Land Fund - The Land Fund supports the debt service cost of the Heywood Meadow acquisition, for which \$175,000 was borrowed in 1987.

Overlay Reserve - Funds raised and then subsequently not required to meet the cost of property tax abatements and exemptions become part of surplus. Beginning in FY90, this fund will no longer be segregated, in accordance with state law. The amount estimated is, however, the anticipated contribution to surplus at June 30, 1989.

Municipal Light in Lieu - State law permits municipal electric companies to make a payment to the General Fund as if they were a private company required to make property tax payments.

I. Free Cash

The accumulation and use of "free cash", or available fund balance, is an important component of the Town's overall financial management policies. These policies focus on maintaining the Town's ability to respond to emergencies and to maintain the stability of service levels and tax levy increases. Refer to the following page which portrays free cash history and policy.



FREE CASH STATUS

| Balance | | | Used | | |
|---------------|---------------------|------------------------|----------------|-----------------------|-----------------|
| As of 6/30 | Certified Amount | As % of Next Budget | Fiscal Year | To Reduce Tax Rate | As % of Levy |
| 1979 | \$1,272,104 | 7.4% | 1980/81 | \$600,000 | 3.9% |
| 1980 | 1,394,942 | 7.3% | 1981/82 | 250,000 | 1.7% |
| 1981 | 851,476 | 4.5% | 1982/83 | 500,000 | 3.3% |
| 1982 | 1,312,629 | 6.7% | 1983/84 | 200,000 | 1.3% |
| 1983 | 1,558,489 | 7.9% | 1984/85 | 440,000 | 2.8% |
| 1984 | 2,164,169 | 10.6% | 1985/86 | 600,000 | 3.6% |
| 1985 | 2,526,133 | 11.7% | 1986/87 | 849,257 | 4.9% |
| 1986 | 2,406,851 | 10.4% | 1987/88 | 600,000 | 3.3% |
| 1987 | 2,762,620 | 11.4% | 1988/89 | 650,000 * | 3.3% |
| 1988 | 2,190,390 | 8.5% | | | |

* In addition, \$435,000 was appropriated for specific expenditures.

DEFINITION & POLICY:

Free Cash is the Massachusetts terminology used to describe that portion of the General Fund Balance which is available to be appropriated. Such uses may be in one of two forms: for specific expenditures or to reduce the tax levy which would otherwise be required. Free Cash is a portion of the General Fund Balance. It is calculated and certified by the state Department of Revenue for each municipality.

The General Fund Balance, sometimes referred to as "surplus" or "surplus revenue", is the amount by which cash and receivables exceed current liabilities and commitments. In a business sense, this might be likened to "stockholder's equity". In a personal sense, it can be thought of as "savings" -- at least that portion of savings which cannot be claimed by any other creditors.

The Town's fiscal policies include a stated objective to maintain "Free Cash" (i.e., fund balance available for appropriation) at approximately 10% of the total budget.

FREE CASH USE:

It is customary for the Annual Town Meeting to allocate some portion of prior year available funds to the support of the ensuing year's expenditure plan. This serves to reduce the taxes which would otherwise be levied.

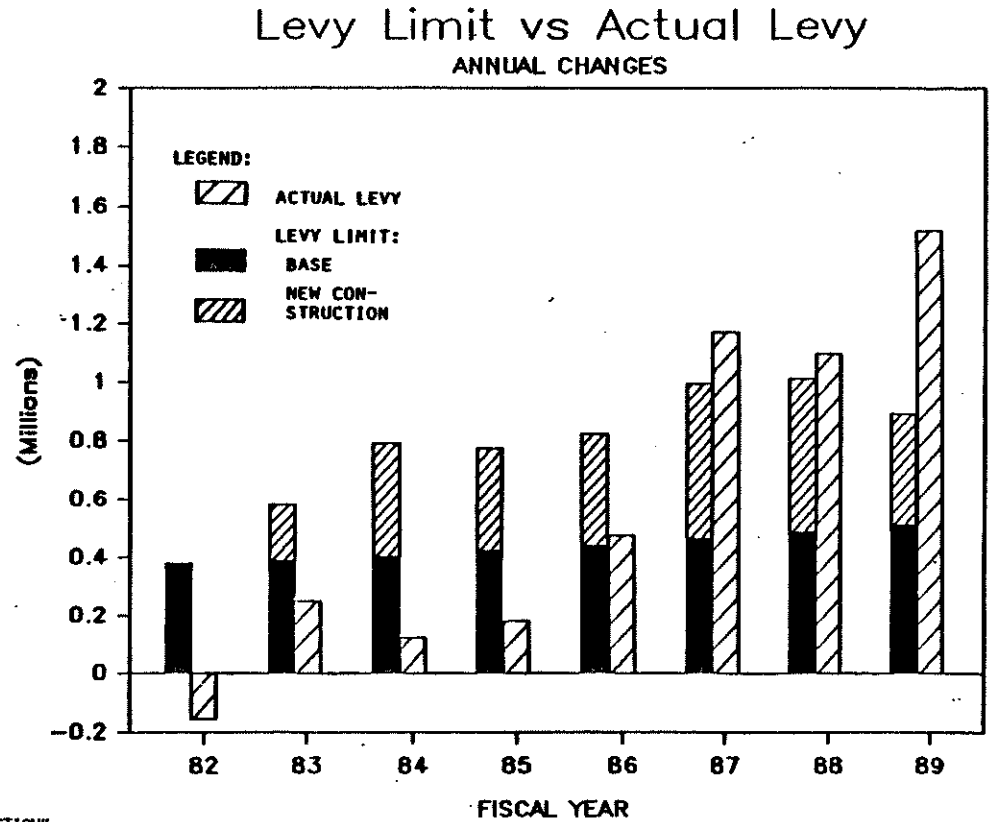
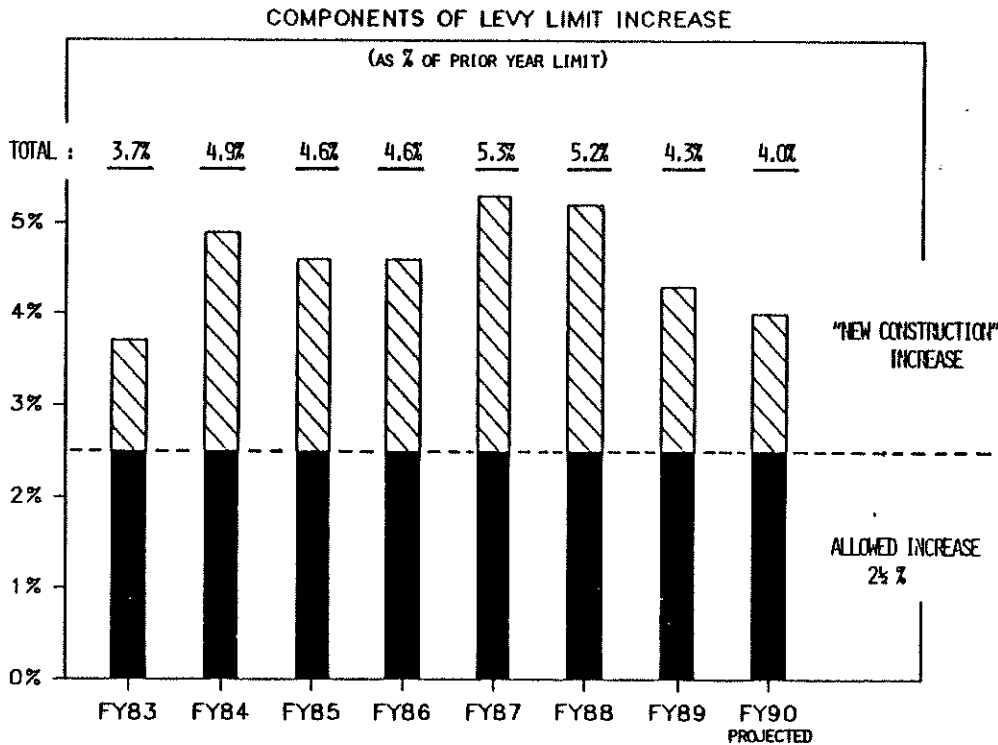
Thus, each budget is not financed entirely from current income, but rather a portion of accumulated savings is drawn upon. In some years these savings used are more than replenished from operations, while in other years the year-end returns from unexpended appropriations and revenues over estimates (if any) are insufficient to fully restore the Town's accumulated reserves.

The Town endeavors to end each year in a surplus position sufficient to allow property tax stabilization. However, there is no alternative to ending the year with a cumulative surplus. Unlike the federal government, municipalities are not permitted to issue debt for the purpose of covering an operating deficit.

J. Property Tax

The property tax is subject to an annual limit, in accordance with the statutory provisions of "Proposition 2 1/2", computed as 102.5% of the prior year's levy limit. Thus, the limit rises each year by 2 1/2% automatically. For FY90, this will amount to \$537,500. In addition, added to this limit is the levy increase on any new properties and any increase in property valuations in excess of 50% of the previous year for certain residential property and in excess of \$100,000 for commercial, industrial and personal property. The Town is thus able to capture the tax value of about 80% of new construction growth. The chart below shows the relative importance of the "new construction" increase and the allowed 2 1/2% increase. It is apparent that the level of new construction and parcel subdivision during the mid '80's was unusually high and is tending to simmer down.

From FY83 through FY86, the actual tax levy increase needed to finance the budget was less than the increase in the levy limit. Beginning in FY87, this relationship has been reversed.

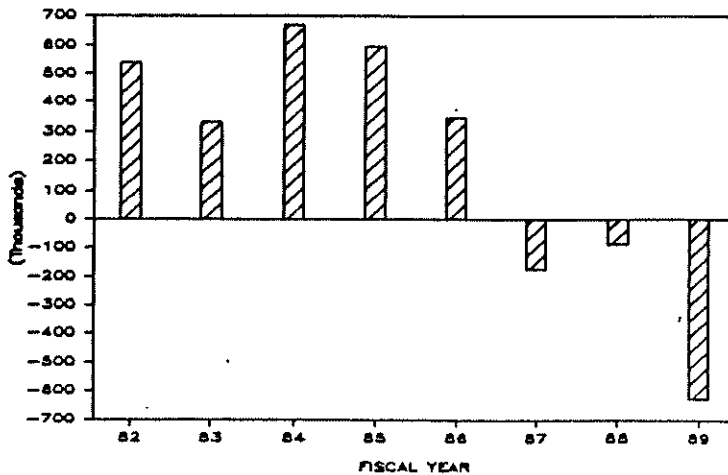


In years when the actual levy increase is less than the permitted levy increase, the unused taxing authority is not lost, but rather is carried forward. It is not money in the Town treasury, but it represents the Town's capacity to raise the property tax levy in future years,

within the levy limit. This "taxing margin" reached a peak of \$2,480,024 in FY86. Over the past three years, the property tax levy has increased more than the levy limit increment, drawing upon this taxing margin and reducing it to \$1,593,089 at present.

CHANGE IN UNUSED LEVY LIMIT

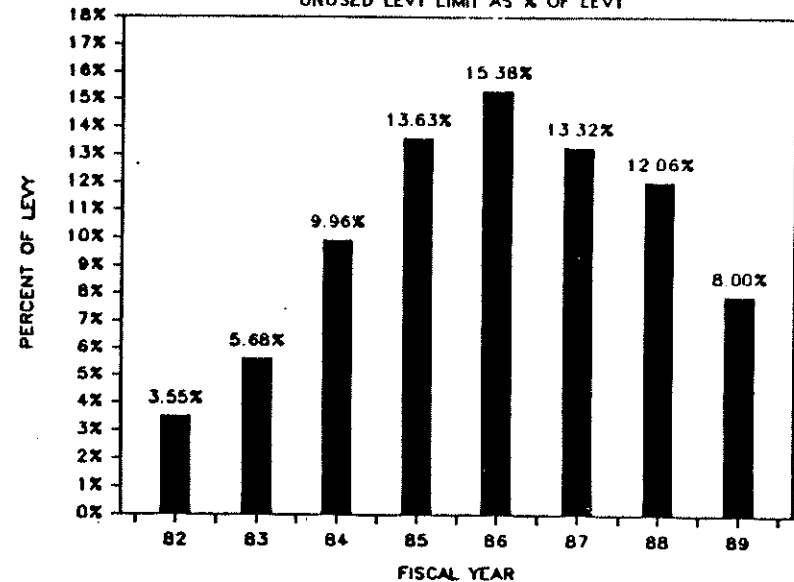
| FISCAL YEAR | ADD | SUBTRACT | ENDING |
|-------------|-----------|----------|-----------|
| 1982 | \$536,406 | | \$536,406 |
| 1983 | 334,622 | | 871,027 |
| 1984 | 669,826 | | 1,540,853 |
| 1985 | 591,997 | | 2,132,850 |
| 1986 | 347,174 | | 2,480,024 |
| 1987 | | 175,787 | 2,304,237 |
| 1988 | | 85,937 | 2,218,300 |
| 1989 | | 625,211 | 1,593,089 |



As a percent of the actual tax levy, the taxing margin peaked at 15.38% in FY86 and has dropped to 8% in FY89.

TOWN OF CONCORD

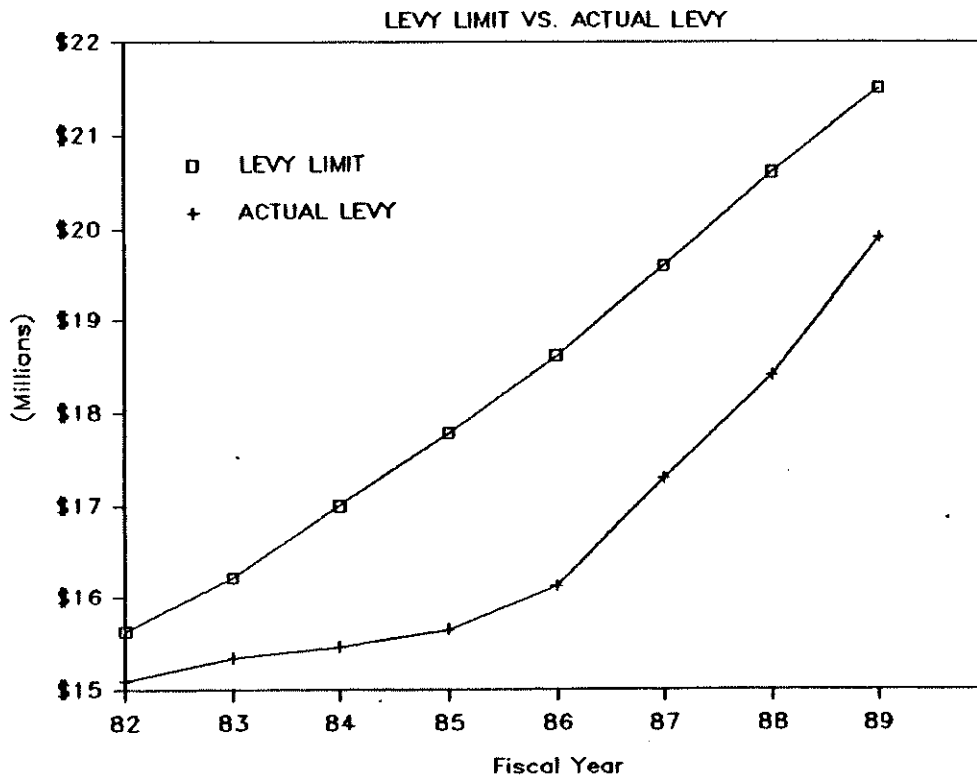
UNUSED LEVY LIMIT AS % OF LEVY



If the Finance Committee's tax levy guideline is followed, the taxing margin will drop to 5% as of FY90:

| | |
|--|-------------------|
| Allowed increase (2 1/2%) | +\$ 537,500 |
| Est. increase from new construction | + 318,400 |
| | <hr/> |
| Subtotal | +\$ 855,900 |
| Projected levy increase | <hr/> (1,395,434) |
| Available taxing margin used for FY90 budget | \$ 539,490 |

Viewed from a different perspective, since FY86 the Town rapidly has been approaching its annual levy limit.



Once at the annual levy limit, the Town may exceed this limit only with a townwide majority vote. It is likely that this would then become an annual necessity. There are several permitted forms of this vote:

- GENERAL OVERRIDE - which requires a majority vote of the Board of Selectmen (3 of 5) to place on the ballot and, if approved, permanently increases the levy limit;

- CAPITAL OUTLAY EXCLUSION - which requires a two-thirds vote of the Board of Selectmen (4 of 5) to place on the ballot and, if approved, is effective for one year only;

and

- DEBT EXCLUSION - which also requires a two-thirds vote of the Board of Selectmen to place on the ballot and, if approved, is effective for the duration of the loan (adding the amount of the debt service expense to the otherwise allowable levy limit).

The table on the following page shows the history of the levy limit, actual levy and unused levy limit since Proposition 2 1/2 took effect in FY82. The FY90 projection is based upon the Finance Committee's maximum guideline for the tax levy increase. The projection then shows that if the tax levy continues to increase at 7% per year (5% base taxpayers + 2% new construction) there will be a need for an override vote prior to July 1, 1991 (the start of FY92).

TOWN OF CONCORD
PROPERTY TAX LEVY LIMIT PROJECTIONS

| | Absolute Limit | ANNUAL LEVY LIMIT | | | ACTUAL TOTAL LEVY | | | UNUSED LEVY LIMIT | | |
|-----------------|----------------|-------------------|-------------------|-----------|-------------------|--------------|-------------|--------------------|------------------|--------|
| | | Base | Allowed Additions | 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 | 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 | 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% |
| Budget (Actual) | FY89 | 38,679,109 | 21,126,302 | 375,459 | 21,501,761 | 19,908,672 | 1,515,946 | 8.24% | 1,593,089 | 8.00% |
| Projected: | FY90 | | 22,039,305 | 318,400 | 22,357,705 | 21,304,106 | 1,395,434 | 7.00% | 1,053,599 | 4.95% |
| | FY91 | | 22,916,648 | 340,800 | 23,257,448 | 22,793,000 | 1,491,000 | 7.00% | 464,448 | 2.04% |
| | FY92 | | 23,838,884 | 364,500 | 24,203,884 | 24,389,000 | 1,596,000 | 7.00% | (185,316) | -0.76% |

TOWN OF CONCORD
RESOURCE DETAIL - GENERAL FUND

| | ACTUAL | | | BUDGET | PROJECTED |
|--|------------------|------------------|------------------|------------------|------------------|
| | FY86 | FY87 | FY88 | FY89 | FY90 |
| A. State Aid: | | | | | |
| 1. State-Owned Land | 366,055 | 349,994 | -- | -- | |
| 2. Veterans Abatements | 2,275 | -- | 2,625 | 3,763 | |
| 3. Blind Persons Abatements | 1,050 | -- | 1,137 | | |
| 4. Elderly Persons Abatements | 13,764 | 19,936 | 19,126 | 19,126 | |
| 5. School Aid (Ch.70) | 707,077 | 711,736 | 842,259 | 925,549 | |
| 6. Transportation of Pupils | 234,834 | 230,385 | 237,428 | 257,282 | |
| 7. Construction of School Projects | 44,429 | 44,429 | 67,350 | 22,921 (d) | |
| 8. School Transportation (71A & B) | 18,349 | (18,349) | -- | -- | |
| 9. Residential School Tuition | 15,818 | 28,507 | -- | -- | |
| 10. Add'l Aid to Public Library | 4,722 | 4,723 | 4,722 | 4,698 | |
| 11. Highway & Transit, Fringe MBTA | 48,200 | 48,200 | 48,200 | 48,200 | |
| 12. Additional Assistance | 1,005,432 | 1,057,578 | 1,462,578 | 1,141,734 | |
| 13. Lottery | 222,986 | 249,750 | 275,043 | 389,973 | |
| 14. Highway Maintenance | 54,169 | 56,535 | 38,800 | 39,781 | |
| 15. Aid to Non-MDC | 19,956 | -- | -- | -- | |
| 16. Veterans Benefits | 14,674 | 8,919 | 10,573 | 10,982 | |
| 17. Regional School Assessment Reduction | -- | 25,470 | -- | -- | |
| 18. Revenue Sharing Add'l Assistance | -- | 34,089 | -- | -- | |
| TOTAL STATE AID | 2,773,790 | 2,851,902 | 3,009,841 | 2,864,009 | 2,946,000 |
| B. Local Excise Taxes: | | | | | |
| 1. Motor Vehicle Excise | 981,096 | 909,468 | 971,966 | 965,150 | 1,000,000 |
| 2. Hotel/Motel Room Excise | -- | 95,117 | 114,280 | 105,000 | 115,000 |
| 3. Farm Animal & Machinery | 1,879 | 1,801 | 1,864 | 2,000 | 2,000 |
| Total Local Excise | 982,975 | 1,006,386 | 1,088,110 | 1,072,150 | 1,117,000 |
| C. Fines and Forfeitures: | | | | | |
| 1. Tax Penalties & Interest | 61,336 | 71,489 | 68,996 | 60,000 | 60,000 |
| 2. Court Fines | 52,703 | 72,990 | 99,610 | 80,000 | 90,000 |
| Total Fines & Forfeits | 114,039 | 144,479 | 168,606 | 140,000 | 150,000 |

TOWN OF CONCORD
RESOURCE DETAIL - GENERAL FUND

| | ACTUAL | | | BUDGET | PROJECTED |
|--|---------|---------|---------|---------|-----------|
| | FY86 | FY87 | FY88 | FY89 | FY90 |
| D. Uses of Money & Property: | | | | | |
| 1. Rental - Ripley Bldg. | 14,750 | 6,875 | 5,500 | -- | -- |
| 2. Rental - Harvey Wheeler | 19,742 | 24,503 | 26,424 | 25,000 | 25,000 |
| 3. Investment Earnings | 406,980 | 321,926 | 479,559 | 350,000 | 300,000 |
| Total Uses of Money & Prop. | 441,472 | 353,304 | 511,483 | 375,000 | 325,000 |
| E. Licenses & Permits: | | | | | |
| 1. Building Permits | 85,803 | 88,614 | 201,975 | 104,000 | 100,000 |
| 2. Other Health & Inspections | 49,285 | 60,630 | 83,646 | 60,000 | 75,000 |
| 3. Alcoholic Beverage | 32,220 | 53,870 | 49,565 | 50,000 | 50,000 |
| 4. Landfill | 49,324 | 68,538 | 81,668 | 80,000 | -- (e) |
| 5. Trailer Park | 2,082 | 1,938 | 1,970 | 1,000 | 1,000 |
| 6. Miscellaneous | 13,973 | 14,475 | 10,491 | 5,000 | 5,000 |
| Total Licenses & Permits | 232,687 | 288,065 | 429,315 | 300,000 | 231,000 |
| F. Departmental Fees: | | | | | |
| 1. Town Clerk | 31,002 | 36,582 | 38,404 | 40,000 | 40,000 |
| 2. Planning | 22,856 | 10,935 | 13,430 | 12,000 | 12,000 |
| 3. Collector-Treasurer | 21,394 | 27,971 | 24,598 | 25,000 | 25,000 |
| 4. Fire - Ambulance | 28,068 | 34,655 | 40,228 | 45,000 | 45,000 |
| 5. Public Safety | 22,213 | 19,080 | 20,018 | 20,000 | 20,000 |
| 6. Library - Late Fines | -- | -- | -- | 20,000 | 20,000 |
| 7. School Department | 9,172 | 14,530 | 16,671 | 10,000 | 10,000 |
| 8. Miscellaneous | 9,867 | 11,596 | 6,508 | 0 | 0 |
| Total Departmental Fees | 144,572 | 155,349 | 159,857 | 172,000 | 172,000 |
| G. All Other Revenue: | | | | | |
| 1. Payments in Lieu of Taxes (Fed.Govt., Housing Auth.) | 2,038 | 6,958 | 6,213 | 3,000 | 5,000 |
| 2. (41A) Redemptions | 1,451 | 25,143 | 34,337 | 0 | 0 |
| 3. (61A) Rollbacks | 24,704 | 58,434 | 24,735 | 25,000 | 25,000 |

TOWN OF CONCORD
RESOURCE DETAIL - GENERAL FUND

| | ACTUAL | | | BUDGET | PROJECTED |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-------------------|-------------------|
| | FY86 | FY87 | FY88 | FY89 | FY90 |
| G. All Other Revenue: (Cont.) | | | | | |
| 4. (61) Withdrawal | 1,571 | 0 | 0 | 0 | 0 |
| 5. Forest Land | 708 | 805 | 0 | 1,000 | 1,000 |
| Total Other | 30,472 | 91,340 | 65,285 | 29,000 | 31,000 |
| TOTAL LOCAL (B-G) | 1,946,217 | 2,038,923 | 2,422,656 | 2,088,150 | 2,026,000 |
| H. Fund Transfers: | | | | | |
| 1. Fed. Revenue Sharing | 175,000 | 120,000 | 29,000 | 1,450 | 0 |
| 2. Land Fund | -- | -- | 9,000 | 44,922 | 37,875 |
| 3. Overlay Reserve | 85,000 | 75,000 | 75,000 | 85,000 | 95,000 (f) |
| 4. Municipal Light in Lieu | 150,000 | 183,000 | 190,000 | 200,000 | 210,000 |
| 5. Stabilization Fund | 8,000 | -- | -- | -- | -- |
| TOTAL FUND TRANSFERS | 418,000 | 378,000 | 303,000 | 331,372 | 342,875 |
| I. FREE CASH TO REDUCE TAX RATE | 600,000 | 849,257 | 600,000 | 650,000 | 700,000 |
| J. Property Tax: | | | | | |
| Base | 15,745,368 | 16,766,580 | 17,872,075 | 19,533,213 | 20,725,000 (g) |
| New Construction | 380,282 | 529,549 | 520,651 | 375,459 | 400,000 |
| TOTAL PROPERTY TAX | 16,125,650 | 17,296,129 | 18,392,726 | 19,908,672 | 21,125,000 |
| GRAND TOTAL GENERAL FUND RESOURCES | <u>21,863,657 (a)</u> | <u>23,414,211 (b)</u> | <u>24,728,223 (c)</u> | <u>25,842,203</u> | <u>27,139,875</u> |

K. Additional Property Tax:

Additional Finance Committee Guideline
limit to fund warrant articles not part
of Budget Guideline

\$179,106

- NOTES:
- a) \$326,971 (1.5%) over FY86 Budget
 - b) \$254,642 (1.1%) over FY87 Budget
 - c) \$472,988 (1.95%) over FY88 Budget
 - d) Cherry sheet estimate, \$55,662, is erroneous. Town budget estimates \$22,921.
 - e) For purposes of this projection, it is assumed that landfill user fees will be reserved in a special revenue fund from which the landfill operation will be supported. The 1989 annual Town Meeting Warrant includes an Article which would implement this recommendation.
 - f) 1988 legislation provides that any overlay surplus is transferred directly to Free Cash, effective for fiscal years ending 6/30/88 and thereafter. Thus, the appropriation for the Reserve Fund will be made from Free Cash, effective with FY90. The amount shown is the expected overlay surplus which will be available for transfer at June 30, 1989.
 - g) This is consistent with the FY90 budget and base tax levy guidelines established by the Finance Committee. It represents a 4.1% tax bill increase for the average existing taxpayer. Since FY90 will be a townwide property revaluation year, some taxpayers can expect to receive an increase greater than 4.1% while others may see a lesser change in the tax bill. While assessed valuations are expected to rise 30-40% on average, this does not imply that tax bills would rise correspondingly. Instead, the tax rate will fall significantly. New property valuations will be the basis for the fall 1989 property tax bills.

DEBT MANAGEMENT

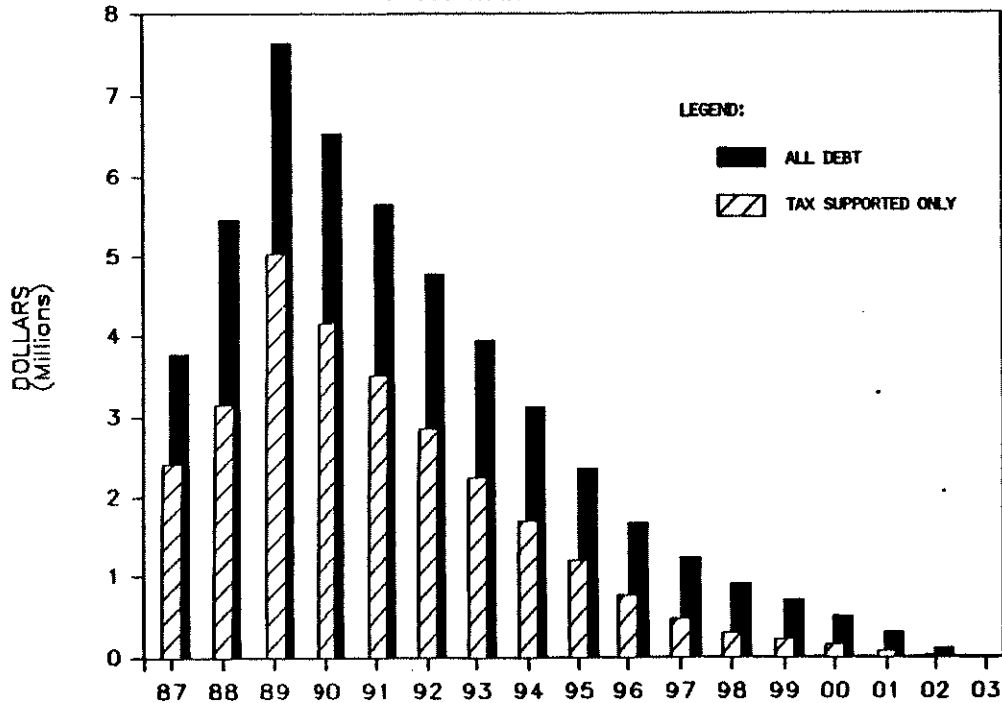
Concord's Capital Program is based on a financing policy that sets an allocation goal of 7 to 8 percent of the Town's normal current revenues. This policy is designed with two principal purposes: (1) to rely on own-source revenues to finance capital projects rather than becoming dependent on non-recurring revenue streams and (2) to ensure proper capital maintenance.

The Town incorporates its debt financing policy into its overall capital program strategy. The policy statement specifies what projects are eligible for borrowing and then sets a goal for tax-supported debt service at 5 percent of total current revenues, with principal maturity goals of 65 percent within five years and 90 percent within 10 years. These policies were first adopted as part of the fiscal year 1981-85 Capital Program.

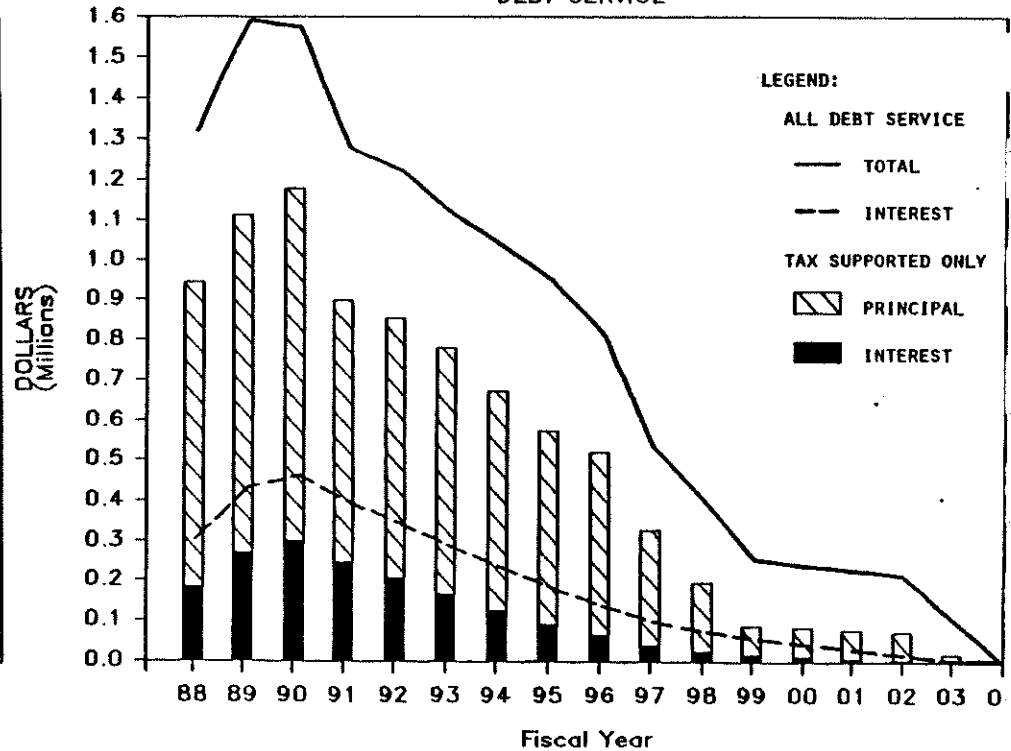
Revenue-supported debt (water, sewer, electric) is subject to different guidelines which relate to the useful life of the project and the current interest market (debt issued for longer periods bears a higher interest rate).

In November, 1987, the Town received a Aaa credit rating from Moody's Investors Service. Concord is one of only six Massachusetts municipalities to hold Moody's highest rating, which was reaffirmed prior to the November 1988 bond sale. The significance of this credit rating is that necessary borrowing will be accomplished at the most favorable (lowest) possible interest cost.

OUTSTANDING DEBT AT JUNE 30



DEBT SERVICE



TOWN OF CONCORD
 OUTSTANDING DEBT
 AT JUNE 30.

TOWN OF CONCORD
 DEBT SERVICE

| YEAR | PRINCIPAL OUTSTANDING | | FISCAL YEAR | ALL DEBT | | | TAX SUPPORTED | | |
|------|-----------------------|---------------|-------------|-----------|----------|-----------|---------------|----------|-----------|
| | ALL DEBT | TAX SUPPORTED | | PRINCIPAL | INTEREST | TOTAL | PRINCIPAL | INTEREST | TOTAL |
| 1988 | 5,465,000 | 3,151,450 | 1989 | 1,160,000 | 434,043 | 1,594,043 | 840,225 | 272,384 | 1,112,609 |
| 1989 | 7,660,000 | 5,028,725 | 1990 | 1,115,000 | 463,770 | 1,578,770 | 876,225 | 301,729 | 1,177,954 |
| 1990 | 6,545,000 | 4,152,500 | 1991 | 885,000 | 394,875 | 1,279,875 | 649,000 | 247,837 | 896,837 |
| 1991 | 5,660,000 | 3,503,500 | 1992 | 885,000 | 339,650 | 1,224,650 | 645,000 | 207,346 | 852,346 |
| 1992 | 4,775,000 | 2,858,500 | 1993 | 835,000 | 284,100 | 1,119,100 | 615,000 | 166,701 | 781,701 |
| 1993 | 3,940,000 | 2,243,500 | 1994 | 810,000 | 231,300 | 1,041,300 | 546,000 | 127,706 | 673,706 |
| 1994 | 3,130,000 | 1,697,500 | 1995 | 770,000 | 180,525 | 950,525 | 483,000 | 93,004 | 576,004 |
| 1995 | 2,360,000 | 1,214,500 | 1996 | 685,000 | 134,635 | 819,635 | 457,000 | 66,086 | 523,086 |
| 1996 | 1,675,000 | 757,500 | 1997 | 440,000 | 95,913 | 535,913 | 287,500 | 40,539 | 328,039 |
| 1997 | 1,235,000 | 470,000 | 1998 | 335,000 | 71,525 | 406,525 | 170,000 | 25,663 | 195,663 |
| 1998 | 900,000 | 300,000 | 1999 | 200,000 | 53,625 | 253,625 | 70,000 | 17,798 | 87,798 |
| 1999 | 700,000 | 230,000 | 2000 | 200,000 | 40,375 | 240,375 | 70,000 | 13,138 | 83,138 |
| 2000 | 500,000 | 160,000 | 2001 | 200,000 | 26,975 | 226,975 | 70,000 | 8,433 | 78,433 |
| 2001 | 300,000 | 90,000 | 2002 | 200,000 | 13,500 | 213,500 | 70,000 | 3,713 | 73,713 |
| 2002 | 100,000 | 20,000 | 2003 | 100,000 | 3,375 | 103,375 | 20,000 | 675 | 20,675 |
| 2003 | 0 | 0 | 2004 | 0 | 0 | 0 | 0 | 0 | 0 |

AUTHORIZED AND UNISSUED DEBT
@ 1/1/89

| Town Meeting Vote | Purpose | Debt Amount Authorized | Expected Issuance |
|----------------------------|---|-----------------------------|-------------------|
| Art.19,1984 | Sewer Lateral Extension | \$195,000 | To be rescinded |
| Art.29,1984 | Public Works Facilities Site Improvements | 150,000 | Unknown |
| Art.20,1985 | Water - Nagog Pond | 430,000 | Unknown |
| Art.14,1987 Art.13,1988 | Landfill Improvements | 1,100,000 | Fall, 1989 |
| Art.26,1988 | Land Acquisition (Agricultural Preservation) | 600,000 | Spring, 1991 |
| | | <u>\$2,475,000</u> ===== | |

SUMMARY OF ANTICIPATED DEBT ISSUANCE, FALL 1989:

| | Tax Supported | Revenue (Enterprise) Supported |
|---------------------------|--------------------|--------------------------------------|
| Landfill Improvements | | \$1,000,000 |
| * Public Safety Equipment | 265,000 | |
| * Asbestos Removal - CPS | 100,000 | |
| * Road Reconstruction | 700,000 | |
| | <u>\$1,065,000</u> | <u>\$1,000,000</u> |

* Authorizations recommended on 1989 Annual Town Meeting Warrant.

This issuance would bring outstanding debt at June 30, 1990, to:

| | |
|-------------------|--------------------|
| Tax Supported | \$5,217,500 |
| Revenue Supported | 4,392,500 |
| | <u>\$8,610,000</u> |

This would be the highest year-end debt level ever recorded.

Projected 6/30/90 debt outstanding - Per Capita* \$522.77
- As % of Assessed Value** 0.41%

* based on 7/86 federal census estimate (16,470)
** FY90 assessed value projected at \$2,090,000,000

At 6/30/88, the average debt level of other Massachusetts municipalities rated AAA by Moody's was:

| | |
|------------|-------|
| Per Capita | \$306 |
| % of A.V. | 0.36% |

TAX LEVY ANALYSIS

| | <u>FY87 BUDGET</u> <u>(7/1/86-6/30/87)</u> | <u>FY88 BUDGET</u> <u>(7/1/87-6/30/88)</u> | <u>FY89 BUDGET</u> <u>(7/1/88-6/30/89)</u> | <u>FY90 BUDGET</u> <u>(7/1/89-6/30/90)</u> |
|---|---|---|---|---|
| RECEIPTS: | | | | |
| State Aid (net of offset receipts) | \$2,827,183 | \$3,001,509 | \$2,864,009 | \$2,946,000 |
| Motor Vehicle Excise | 729,000 | 900,000 | 965,150 | 1,000,000 |
| Municipal Receipts | 1,080,000 | 1,058,000 | 1,123,000 | 1,026,000 |
| Federal Revenue Sharing | 120,000 | 29,000 | 1,450 | -0- |
| Available Funds and CMLP Transfer | 258,000 | 274,000 | 329,922 | 342,875 |
| Free Cash Transfer | 849,257 | 600,000 | 650,000 | 700,000 |
| SUBTOTAL | <u>\$5,863,440</u> | <u>\$5,862,509</u> | <u>\$5,933,531</u> | <u>\$6,014,875</u> |
| Property Tax | 17,296,129 | 18,392,726 | 19,908,672 | 21,125,000 |
| TOTAL | <u>\$23,159,569</u> | <u>\$24,255,235</u> | <u>\$25,842,203</u> | <u>\$27,139,875</u> |
| EXPENDITURES: | | | | |
| FIXED AND MANDATED | | | | |
| Without Town Meeting Vote: | | | | |
| State Assessments (net) | \$538,547 | \$598,830 | \$329,089 | \$344,000 |
| Snow and Overlay Deficits | 49,509 | 159,247 | 108,870 | 70,000 |
| Overlay (current) | 443,966 | 255,952 | 200,592 | 425,000 |
| Court Judgements | -0- | 6,656 | -0- | -0- |
| With Town Meeting Vote: | | | | |
| Debt Service | 1,128,000 | 1,073,241 | 1,380,000 | 1,310,000 |
| Insurance, Retirement, Worker's Compensation, Medicare | 1,967,750 | 1,919,250 | 2,070,800 | 2,227,800 |
| SUBTOTAL, FIXED AND MANDATED | <u>\$4,127,772</u> | <u>\$4,013,176</u> | <u>\$4,089,351</u> | <u>\$4,376,800</u> |
| OPERATING BUDGETS | | | | |
| Town Government (w/Warrant Articles) | \$5,870,304 | \$6,382,088 | \$7,005,871 | \$7,543,269 |
| Public School | 8,115,625 | 8,615,542 | 9,120,548 | 9,752,000 (a) |
| Regional High School (Assessment) | 4,445,563 | 4,590,810 | 4,848,465 | 5,071,000 (a) |
| Minuteman Voc. Tech. (Assessment) | 190,334 | 247,063 | 273,246 | 290,000 (b) |
| Land Acquisition Program | 391,000 | 400,000 | 500,000 | 100,000 |
| Other | 18,971 | 6,556 | 4,722 | 6,806 (c) |
| SUBTOTAL, OPERATING BUDGETS | <u>\$19,031,797</u> | <u>\$20,242,059</u> | <u>\$21,752,852</u> | <u>\$22,763,075</u> |
| TOTAL | <u>\$23,159,569</u> | <u>\$24,255,235</u> | <u>\$25,842,203</u> | <u>\$27,139,875</u> |
| TAX RATE (per \$1,000 Assessed Valuation) | | | | |
| Residential | \$11.47 | \$11.89 | \$12.61 | \$9.91 (d) |
| Open Space | 9.75 | 10.11 | 10.72 | 8.42 |
| Commercial/Industrial/Personal Property | 13.95 | 14.04 | 14.60 | 11.47 |

(a) Finance Committee budget guideline

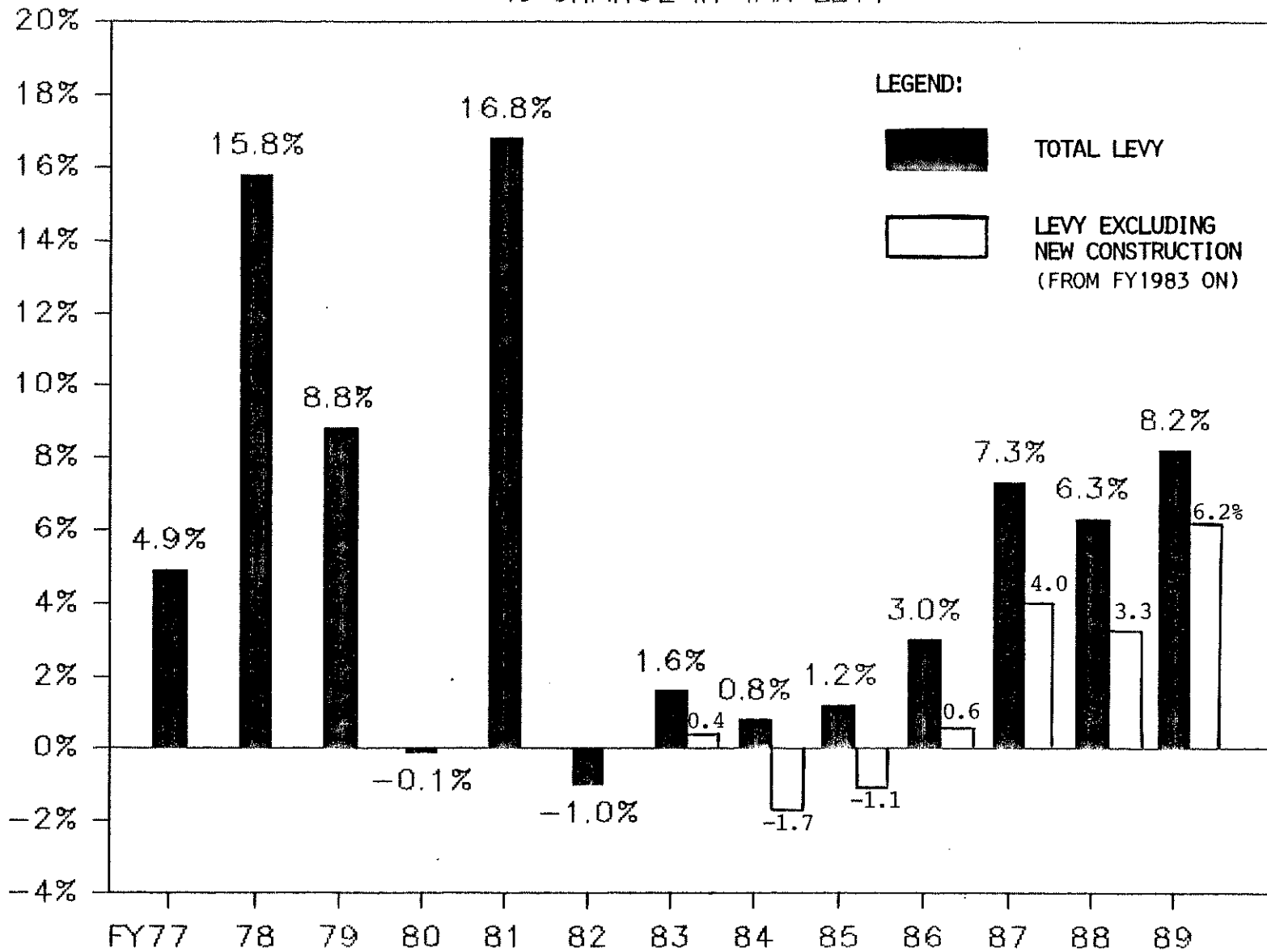
(b) Estimated assessment

(c) Allowance for unpaid bills and appropriation of unearmarked state aid to libraries.

(d) Based on maintenance of FY88 classification policy

Town of Concord

% CHANGE IN TAX LEVY



| Account Function: ALL ACCOUNTS | | APPROPRIATION SUMMARY | | | | Account # | ALL |
|--------------------------------|-----------------------------------|-----------------------|---------------|---------------|---------------------|------------------------|---------------------|
| Acct.# | Description | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
| | Town Government | | | | | | |
| 1-9 | General Government | 361,835 | 339,718 | 377,238 | 374,853 | 373,277 | |
| 10-15 | Finance & Administration | 513,829 | 581,614 | 630,460 | 716,724 | 705,967 | |
| 16-20 | Public Safety | 2,532,231 | 2,720,585 | 2,944,286 | 3,260,999 | 3,040,108 | |
| 21-38 | Community Services & Facilities | 1,684,319 | 1,795,131 | 1,744,482 | 2,352,381 | 1,847,863 | |
| 39-51 | Human Services | 837,940 | 942,149 | 1,055,605 | 1,157,368 | 1,104,454 | |
| 53 | Town Employee Benefits | 26,085 | 77,375 | 48,800 | 61,600 | 61,600 | |
| 55 | Reserve Fund | 72,900 | 195,264 | 85,000 | 95,000 | 95,000 | |
| 103,104 | Special Articles | 80,000 | 50,000 | 120,000 | 80,000 | 80,000 | |
| 101 | Land Fund | 391,000 | 400,000 | 500,000 | 100,000 | 100,000 | |
| | Subtotal | 6,500,139 | 7,101,836 | 7,505,871 | 8,198,925 | 7,408,269 | |
| | Plus Reserve for Salary Increases | -- | -- | -- | -- | 235,000 | |
| | Less Reserve Fund Transfer | (72,900) | (195,264) | -- | -- | -- | |
| | Total Town Government | 6,427,239 | 6,906,572 | 7,505,871 | 8,198,925 | 7,643,269 | |
| | Joint Town-School | | | | | | |
| 52A | Health/Life/Dental Insurance | 533,250 | 560,000 | 646,800 | 750,000 | 750,000 | |
| 52B | Property/Liability Insurance | 350,500 | 218,750 | 227,000 | 256,000 | 256,000 | |
| 54 | Unemployment & Worker's Comp. | 26,261 | 42,011 | 21,000 | 25,000 | 25,000 | |

| Acct.# | Description | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------|----------------------------|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| | Joint Town-School (Cont.) | | | | | | |
| 56 | Retirement | 1,025,540 | 1,088,047 | 1,124,000 | 1,124,000 | 1,124,000 | |
| 57 | Social Security & Medicare | 16,461 | 30,634 | 52,000 | 72,800 | 72,800 | |
| 58 | Debt Service | 1,025,394 | 1,062,324 | 1,380,000 | 1,310,000 | 1,310,000 | |
| | Total Joint Town-School | 2,977,406 | 3,001,766 | 3,450,800 | 3,537,800 | 3,537,800 | |
| 104 | State Aid: Roads Program | | | 72,663 | 140,981 | 140,981 | |
| 102,104 | Borrowing: General Fund | | | 1,950,000 | 965,000 | 965,000 | |

Account Function: GENERAL GOVERNMENT

APPROPRIATION SUMMARY

Account #

1-9

| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|-------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| 1 | Moderator | 75 | 150 | 150 | 150 | 150 | |
| 2 | Selectmen | 92,087 | 96,246 | 133,380 | 128,982 | 128,982 | |
| 3 | Legal Services | 93,000 | 72,006 | 57,000 | 57,000 | 57,000 | |
| 4A | Elections | 13,882 | 10,024 | 16,875 | 10,360 | 10,360 | |
| 4B | Registrars | 10,977 | 14,188 | 14,900 | 14,400 | 14,400 | |
| 5 | Town Meeting & Reports | 23,266 | 22,766 | 20,150 | 22,600 | 22,600 | |
| 6 | Planning Department | 54,875 | 90,000 | 97,385 | 101,816 | 101,274 | |
| 6A | Long Range Plan | 46,896 | 0 | 0 | 0 | 0 | |
| 7 | Board of Appeals | 20,664 | 24,203 | 27,274 | 28,148 | 27,898 | |
| 8 | Historic Districts Commission | 4,585 | 5,263 | 5,624 | 6,897 | 6,113 | |
| 9 | Out-of-State Travel | 1,528 | 4,872 | 4,500 | 4,500 | 4,500 | |
| | Total Appropriation | 361,835 | 339,718 | 377,238 | 374,853 | 373,277 | |

| Acct. # | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------------|-------------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 1 | Moderator | 75 | 150 | 150 | 150 | 150 | |
| 2 | Selectmen | 151,753 | 159,771 | 202,905 | 204,731 | 204,731 | |
| 3 | Legal Services | 93,000 | 72,006 | 57,000 | 57,000 | 57,000 | |
| 4A | Elections | 15,664 | 10,997 | 18,875 | 10,360 | 10,360 | |
| 4B | Registrars | 14,327 | 17,568 | 18,675 | 18,400 | 18,400 | |
| 5 | Town Meeting & Reports | 23,266 | 22,766 | 20,150 | 22,600 | 22,600 | |
| 6 | Planning Department | 58,378 | 98,087 | 105,853 | 110,669 | 110,080 | |
| 6A | Long Range Plan | 49,889 | 0 | 0 | 0 | 0 | |
| 7 | Board of Appeals | 20,664 | 24,203 | 27,274 | 28,148 | 27,898 | |
| 8 | Historic Districts Commission | 4,585 | 5,263 | 5,624 | 6,897 | 6,113 | |
| 9 | Out-of-State Travel | 1,528 | 4,872 | 4,500 | 4,500 | 4,500 | |
| Total Budget | | 433,129 | 415,683 | 461,006 | 463,455 | 461,832 | |

FUNDING SUMMARY:
 Appropriation 361,835
 Light Fund 34,193
 Water Fund 15,717
 Sewer Fund 14,789
 Parking Meter Fund 1,463
 School Department 3,350
 State Reimbursement 1,782

Account Function: GENERAL GOVERNMENT

Account Name: MODERATOR

Account # 1

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 50 | 50 | 50 | 50 | 50 | |
| 5200/ 5300 | Purchase of Services | 0 | 70 | 50 | 50 | 50 | |
| 5400/ 5500 | Supplies | 0 | 0 | 50 | 50 | 50 | |
| 5700 | Other Charges and Expenses | 25 | 30 | 0 | 0 | 0 | |
| | Total | 75 | 150 | 150 | 150 | 150 | |

EXPENSE DETAIL:

FUNDING:

Appropriation Only - No Change FY89-90

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 136,560 | 135,666 | 172,805 | 168,981 | 168,981 | |
| 5200/ 5300 | Purchase of Services | 6,765 | 13,070 | 18,550 | 24,200 | 24,200 | |
| 5400/ 5500 | Supplies | 3,382 | 2,929 | 3,300 | 3,300 | 3,300 | |
| 5700 | Other Charges and Expenses | 5,046 | 8,106 | 8,250 | 8,250 | 8,250 | |
| 5800 | Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| | Total | 151,753 | 159,771 | 202,905 | 204,731 | 204,731 | |

EXPENSE DETAIL:

5200 through 5700 - All accounts are routine and level funded. Included is \$15,500 for a management study of several Town divisions and \$5,000 for the Affordable Housing initiative.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|----------------|-------------------|----------------------|
| Appropriation | 133,380 | 128,982 | -3.3% |
| Light Fund | 37,582 | 40,946 | 9.0% |
| Water Fund | 15,032 | 16,378 | 9.0% |
| Sewer Fund | 15,032 | 16,378 | 9.0% |
| Parking Meter | 1,879 | 2,047 | 8.9% |
| | 202,905 | 204,731 | 0.9% |

COMMENTS:

Other funding as % of total budget: 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 | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|-------------------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Town Manager | N/A | 1.0 | 70,000 | 1.0 | 73,000 | |
| | Assistant Town Manager | MP-9 | 1.0 | 48,500 | 1.0 | 46,200 | |
| | Executive Secretary | ACL-6 | 1.0 | 26,112 | 1.0 | 26,122 | |
| | Secretary to the Board of Selectmen | ACL-5 | 1.0 | 27,093 | 1.0 | 22,559 | |
| | | | 4.0 | 171,705 | 4.0 | 167,881 | |
| 5113 | Board of Selectmen | N/A | 5.0 | 1,100 | 5.0 | 1,100 | |
| | | | | 172,805 | | 168,981 | |

SALARY DETAIL:

COMMENTS:

Account Function: GENERAL GOVERNMENT

Account Name: LEGAL SERVICES

Account #3

| 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 | 93,000 | 72,006 | 57,000 | 57,000 | 57,000 | |

EXPENSE DETAIL:

FUNDING:

Appropriation Only - No Increase FY 89-90

COMMENTS:

Account Function: GENERAL GOVERNMENT

Account Name: ELECTIONS

Account #4A

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|--------------------------|---------------|---------------|---------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 4,032 | 2,372 | 5,400 | 1,460 | 1,460 | |
| 5200/ 5300 | Purchase of Services | 10,572 | 7,715 | 11,575 | 7,600 | 7,600 | |
| 5400/ 5500 | Supplies | 1,060 | 910 | 1,900 | 800 | 800 | |
| 5700 | Other Charges & Expenses | 0 | 0 | 0 | 500 | 500 | |
| | Total | 15,664 | 10,997 | 18,875 | 10,360 | 10,360 | |

EXPENSE DETAIL:

This budget varies in accordance with the number of scheduled elections. In FY90, there will be only the Annual Town Election. Polling hours for the Town Election are 12 noon-8:00 PM. For State Elections, polling hours are 7:00 AM - 8:00 PM. The State pays for the cost of these polling hours at State Elections.

Cost per Polling Hours:

| FY87 | FY88 | FY89(est) | FY90(est) |
|-------|----------|-----------|-----------|
| \$461 | \$524 | \$555 | \$583 |
| | (+13.7%) | (+5.9%) | (+5.0%) |

As FY90 provides a breather with respect to the number of scheduled elections, this budget provides \$5,000 to perform necessary inspection, testing, lubrication and repair on the Town's 24 voting machines; this was last done in 1983.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|---------------|----------------|-------------------|
| Appropriation | 16,875 | 10,360 | -38.6% |
| State Reimb. | 2,000 | 0 | -100.0% |
| | 18,875 | 10,360 | -45.1% |

State reimbursement is for additional polling hours mandated at State elections. None are scheduled during FY90. Only a Town election is scheduled.

COMMENTS:

| | Voter Turnout |
|-------------------------------|---------------|
| 9/16/86 State Primary | 1,931 |
| 11/4/86 State Election | 6,177 |
| 3/30/87 Town Election | 240 |
| 3/8/88 Presidential Primary | 4,081 |
| 3/28/88 Town Election | 2,672 |
| 9/15/88 State Primary | 1,423 |
| 11/7/88 Presidential Election | 9,532 |

Cost per vote cast: FY87 \$1.88, FY88 \$1.48
 Presidential Election turnout : 89.7%

Account Function: GENERAL GOVERNMENT

Account Name: REGISTRARS

Account # 4B

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 3,302 | 3,615 | 3,300 | 3,300 | 3,300 | |
| 5200/ 5300 | Purchase of Services | 10,154 | 12,984 | 14,300 | 14,000 | 14,000 | |
| 5400/ 5500 | Supplies | 871 | 969 | 1,075 | 1,100 | 1,100 | |
| | Total | 14,327 | 17,568 | 18,675 | 18,400 | 18,400 | |

EXPENSE DETAIL:

The Board of Registrars conducts the Annual Census, compiles voting lists and prints the Street List.

5100 - Census workers; 600 hours @ \$5.50/hr.

5200/5300 - Data Processing for Census \$6,500; voter list update \$1,000; Census mailing \$1,300; Voter precinct notification mailing \$1,300; Street list printing \$3,500.

The School Department shares a portion of the Town Census expense, set at one-third of the \$11,950 total budgeted census cost. Proposals have been offered in the General Court to rescind the State requirement for an Annual Municipal Census.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|----------------|-------------------|----------------------|
| Appropriation | 14,900 | 14,400 | -3.4% |
| School Dept. | 3,775 | 4,000 | 6.0% |
| | 18,675 | 18,400 | -1.5% |

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

COMMENTS:

| | |
|--|--------|
| Registered Voters @ 11/03/88 | 10,621 |
| Census of Residents @ 01/01/88 | 15,545 |
| State Census of Inhabitants @ 01/01/88 | 15,636 |
| Federal Census 1980 | 16,293 |
| Federal Census estimate, July 1986 | 16,470 |

Account Function: GENERAL GOVERNMENT

Account Name: TOWN MEETING & REPORTS

Account # 5

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 881 | 2,541 | 1,000 | 1,500 | 1,500 | |
| 5200/ 5300 | Purchase of Services | 21,930 | 20,182 | 18,600 | 20,900 | 20,900 | |
| 5400/ 5500 | Supplies | 455 | 43 | 550 | 200 | 200 | |
| | Total | 23,266 | 22,766 | 20,150 | 22,600 | 22,600 | |

EXPENSE DETAIL:

5100 - Overtime for Police and Community Services Staff

5200/5300 - Includes routine costs of Town Report editing services \$3,000; printing of reports (Warrant, Town Budget, etc) \$12,500; costs of mailing Finance Committee Report and Town Warrant \$2,000; Town Meeting Tellers \$1,000; and Town Meeting sound system \$2,000.

Cost Allocation

| | Town Meeting | Town Reports |
|----------------------|---------------------|-------------------|
| Personal Services | \$ 1,500.00 | \$ -0- |
| Purchase of Services | 12,300.00 | 8,600.00 |
| Supplies | -0- | 200.00 |
| | <u>\$ 13,800.00</u> | <u>\$8,800.00</u> |

FUNDING:

Appropriation Only - 12.2% Increase FY 89-90

COMMENTS:

This budget anticipates a 4 day Annual Town Meeting. Each additional session would cost about \$1,000. A one day Special Town Meeting would cost approximately \$2,500 -- half of which would be for printing and mailing of a warrant.

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 54,453 | 91,423 | 101,073 | 104,810 | 104,810 | |
| 5200/ 5300 | Purchase of Services | 2,099 | 3,192 | 2,850 | 3,100 | 3,100 | |
| 5400/ 5500 | Supplies | 884 | 1,495 | 850 | 1,300 | 1,150 | |
| 5700 | Other Charges and Expenses | 942 | 1,517 | 1,080 | 1,459 | 1,020 | |
| 5800 | Capital Outlay | 0 | 460 | 0 | 0 | 0 | |
| | Total | 58,378 | 98,087 | 105,853 | 110,669 | 110,080 | |

EXPENSE DETAIL:

5200-5700 - All expenses are routine and most have been level funded. Expenses include \$700 for computer equipment maintenance; \$1,300 for telephone service; \$1,000 for stationary and office supplies; and \$600 for printing the Zoning By-Law. The latter cost will be recovered (copies sold @ \$20.00 each).

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY89-90 |
|---------------|----------------|-------------------|---------------------|
| Appropriation | 97,385 | 101,274 | 4.0% |
| Light Fund | 3,175 | 3,302 | 4.0% |
| Water Fund | 3,175 | 3,302 | 4.0% |
| Sewer Fund | 2,118 | 2202 | 4.0% |
| | 105,853 | 110,080 | 4.0% |

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

| Sa1. Code | Position Title | Sa1. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|-----------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Town Planner | MP-8 | 1.0 | 45,274 | 1.0 | 47,232 | |
| | Project Planner I | MP-3 | 1.0 | 30,235 | 1.0 | 31,459 | |
| | Secretary I | ACL-5 | 1.0 | 23,564 | 1.0 | 24,519 | |
| | | | <u>3.0</u> | <u>99,073</u> | <u>3.0</u> | <u>103,210</u> | |
| 5190 | Tuition Reimbursement | | | 2,000 | | 1,600 | |
| | | | | <u>101,073</u> | | <u>104,810</u> | |

SALARY DETAIL:

COMMENTS:

Account Function: GENERAL GOVERNMENT

Account Name: LONG RANGE PLAN

Account # 6A

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 29,064 | 0 | 0 | 0 | 0 | |
| 5200/ 5300 | Purchase of Services | 20,006 | 0 | 0 | 0 | 0 | |
| 5400/ 5500 | Supplies | 554 | 0 | 0 | 0 | 0 | |
| 5700 | Other Charges and Expenses | 200 | 0 | 0 | 0 | 0 | |
| 5800 | Capital Outlay | 65 | 0 | 0 | 0 | 0 | |
| | Total | 49,889 | 0 | 0 | 0 | 0 | |

EXPENSE DETAIL:

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

FUNDING:

COMMENTS:

Account Function: GENERAL GOVERNMENT

Account Name: BOARD OF APPEALS

Account #7

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 15,819 | 22,766 | 25,274 | 25,648 | 25,648 | |
| 5200/ 5300 | Purchase of Services | 4,642 | 1,430 | 1,950 | 1,950 | 1,950 | |
| 5400/ 5500 | Supplies | 173 | 7 | 0 | 500 | 250 | |
| 5700 | Other Charges and Expenses | 30 | 0 | 50 | 50 | 50 | |
| | Total | 20,664 | 24,203 | 27,274 | 28,148 | 27,898 | |

EXPENSE DETAIL:

5200/5700 - All expenses are routine and most accounts are level funded. Included are expenses for advertising \$1,500; and data processing and printing supplies \$700.

FUNDING:

Appropriation Only - 2.3% Increase FY 89-90

COMMENTS:

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

Account Function: GENERAL GOVERNMENT

Account Name: BOARD OF APPEALS SALARIES

Account # 7

| Sa1. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|----------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Secretary I | ACL-5 | 1.0 | 25,274 | 1.0 | 25,648 | |

SALARY DETAIL:

COMMENTS:

Account Function: GENERAL GOVERNMENT

Account Name: HISTORIC DISTRICTS COMMISSION

Account # 8

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 3,800 | 4,678 | 4,689 | 4,912 | 4,912 | |
| 5200/ 5300 | Purchase of Services | 785 | 585 | 935 | 1,400 | 981 | |
| 5400/ 5500 | Supplies | 0 | 0 | 0 | 220 | 220 | |
| 5700 | Other Charges and Expenses | 0 | 0 | 0 | 365 | 0 | |
| | Total | 4,585 | 5,263 | 5,624 | 6,897 | 6,113 | |

EXPENSE DETAIL:

5200/5700 - All expenses are routine; an increase is provided for printing of stationery for Commission letterhead.

FUNDING:

Appropriation Only - 8.7% Increase FY 89-90

COMMENTS:

Account Function: GENERAL GOVERNMENT

Account Name: HISTORIC DISTRICTS COMM. SALARIES

Account # 8

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|-----------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Principal Clerk | ACL-3 | 0.25 | 4,689 | 0.25 | 4,912 | |

SALARY DETAIL:

COMMENTS:

Account Function: GENERAL GOVERNMENT

Account Name: OUT-OF-STATE TRAVEL

Account # 9

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|---|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5700 | Out-of-State Travel -- All Departments | 1,528 | 4,872 | 4,500 | 4,500 | 4,500 | |

EXPENSE DETAIL:

This account covers all expenses for Out-of-State Travel, except for staff funded by the utilities.

FUNDING:

Appropriation Only - No Change FY 89-90.

COMMENTS:

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| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|----------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| 10 | Finance Committee | 1,125 | 1,073 | 1,225 | 1,225 | 1,225 | |
| 11 | Personnel Administration | 46,070 | 51,967 | 57,734 | 70,070 | 59,313 | |
| 12A | Treasurer-Collector | 144,078 | 148,632 | 161,152 | 165,561 | 165,561 | |
| 12B | Town Accountant | 67,271 | 72,896 | 79,968 | 84,133 | 84,133 | |
| 12C | Assessors | 100,085 | 117,566 | 136,515 | 133,827 | 133,827 | |
| 12D | Town Clerk | 69,595 | 75,973 | 79,284 | 77,775 | 77,775 | |
| 13 | Data Processing/Office Equipment | 44,031 | 64,125 | 67,429 | 71,032 | 71,032 | |
| 14 | Town House | 33,574 | 34,382 | 32,153 | 73,101 | 73,101 | |
| 15 | Records Management | 8,000 | 15,000 | 15,000 | 40,000 | 40,000 | |
| | Total Appropriation | 513,829 | 581,614 | 630,460 | 716,724 | 705,967 | |

| Acct. # | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------|----------------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 10 | Finance Committee | 1,125 | 1,073 | 1,225 | 1,225 | 1,225 | |
| 11 | Personnel Administration | 59,445 | 68,398 | 76,166 | 92,439 | 78,249 | |
| 12A | Treasurer-Collector | 283,991 | 317,543 | 342,615 | 353,199 | 353,199 | |
| 12B | Town Accountant | 124,881 | 131,284 | 142,538 | 148,385 | 148,385 | |
| 12C | Assessors | 100,085 | 117,566 | 136,515 | 133,827 | 133,827 | |
| 12D | Town Clerk | 69,595 | 75,973 | 79,284 | 77,775 | 77,775 | |
| 13 | Data Processing/Office Equipment | 61,281 | 88,125 | 91,054 | 98,032 | 98,032 | |
| 14 | Town House | 41,290 | 48,868 | 47,214 | 85,863 | 85,863 | |
| 15 | Records Management | 8,000 | 15,000 | 15,000 | 40,000 | 40,000 | |
| | Total Budget | 749,693 | 863,830 | 931,611 | 1,030,745 | 1,016,555 | |

FUNDING SUMMARY:
 Appropriation 513,829
 Light Fund 77,390
 Water Fund 53,187
 Sewer Fund 49,696
 Parking Meter Fund 18,221
 Retirement System 37,370

Account Function: FINANCE & ADMINISTRATION

Account Name: FINANCE COMMITTEE

Account #10

| 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 | 990 | 902 | 950 | 910 | 910 | |
| 5400/ 5500 | Supplies | 0 | 0 | 50 | 50 | 50 | |
| 5700 | Other Charges and Expenses | 135 | 171 | 225 | 265 | 265 | |
| | Total | 1,125 | 1,073 | 1,225 | 1,225 | 1,225 | |

EXPENSE DETAIL:

The Finance Committee carries out its business through approximately 18 meetings annually. 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 (cost budgeted in "Town Meeting and Reports" account) in conjunction with the Annual Town Meeting, as well as a report of its recommendations in advance of any Special Town Meeting.

The Finance Committee has no staff, but rather carries out its obligations through the Town Finance Director's Office.

FUNDING:

Appropriation Only - No Change FY 89-90.

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 54,209 | 61,141 | 67,796 | 70,079 | 69,179 | |
| 5200/ 5300 | Purchase of Services | 2,561 | 4,398 | 6,250 | 11,200 | 6,950 | |
| 5400/ 5500 | Supplies | 1,230 | 788 | 1,320 | 1,660 | 1,320 | |
| 5700 | Other Charges and Expenses | 822 | 747 | 800 | 1,500 | 800 | |
| 5800 | Capital Outlay | 623 | 1,324 | 0 | 8,000 | 0 | |
| | Total | 59,445 | 68,398 | 76,166 | 92,439 | 78,249 | |

EXPENSE DETAIL:

5200 through 5700 - All expenses are routine. Most accounts were level funded. Included is training at the American Management Association. A proposed benefits assessment study will be performed in-house.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|----------------|-------------------|----------------------|
| Appropriation | 57,734 | 59,313 | 2.7% |
| Light Fund | 8,379 | 8,607 | 2.7% |
| Water Fund | 4,570 | 4,695 | 2.7% |
| Sewer Fund | 4,570 | 4,695 | 2.7% |
| Parking Meter | 532 | 548 | 3.0% |
| Retirement | 381 | 391 | 2.6% |
| | 76,166 | 78,249 | 2.7% |

COMMENTS:

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

Account Function: FINANCE & ADMINISTRATION

Account Name: PERSONNEL ADMIN. SALARIES

Account # 11

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|-----------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Personnel Director | MP-8 | 1.0 | 46,591 | 1.0 | 46,843 | |
| | Secretary II | ACL-3 | 1.0 | 20,305 | 1.0 | 21,436 | |
| | | | <u>2.0</u> | <u>66,896</u> | <u>2.0</u> | <u>68,279</u> | |
| 5191 | Tuition Reimbursement | | | 900 | | 900 | |
| | | | | <u>67,796</u> | | <u>69,179</u> | |

SALARY DETAIL:

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 221,924 | 236,640 | 275,415 | 282,364 | 282,364 | |
| 5200/ 5300 | Purchase of Services | 30,730 | 31,420 | 33,580 | 34,350 | 34,350 | |
| 5400/ 5500 | Supplies | 3,701 | 3,814 | 3,800 | 4,200 | 4,200 | |
| 5700 | Other Charges and Expenses | 27,440 | 35,025 | 29,820 | 32,285 | 32,285 | |
| 5800 | Capital Outlay | 196 | 10,644 | 0 | 0 | 0 | |
| | Total | 283,991 | 317,543 | 342,615 | 353,199 | 353,199 | |

EXPENSE DETAIL:

The total expense budget is \$70,835. Of this sum, \$30,000 is provided for banking service charges related to basic activities such as depositing and disbursing. \$27,300 is budgeted for postage expense. The Treasury Division handles mail for all Town Departments and this account covers all general postage expense except for the utilities and for certain special purpose mailings such as census and town meeting mailings.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|----------------|-------------------|----------------------|
| Appropriation | 161,152 | 165,561 | 2.7% |
| Light Fund | 72,320 | 74,846 | 3.5% |
| Water Fund | 46,841 | 48,437 | 3.4% |
| Sewer Fund | 46,841 | 48,436 | 3.4% |
| Parking Meter | 10,681 | 11,012 | 3.1% |
| Retirement | 4,780 | 4,907 | 2.7% |
| | 342,615 | 353,199 | 3.1% |

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.

Account Function: FINANCE & ADMINISTRATION

Account Name: TREASURER/COLLECTOR SALARIES

Account # 12A

| Sa1. Code | Position Title | Sa1. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|----------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Finance Director | MP-9 | 1.0 | 55,818 | 1.0 | 55,818 | |
| | Financial Analyst | MP-3 | 1.0 | 29,687 | 1.0 | 29,687 | |
| | Asst. Treasurer/Collector | MP-3 | 1.0 | 29,218 | 1.0 | 29,218 | |
| | Principal Accounting Clerk | ACL-4 | 1.0 | 24,247 | 1.0 | 24,247 | |
| | Treasurer's Assistant | ACL-3 | 1.0 | 20,598 | 1.0 | 21,537 | |
| | Collections Assistant | ACL-3 | 1.0 | 18,378 | 1.0 | 20,081 | |
| | Accounting Clerk Typist | ACL-2 | 1.0 | 18,405 | 1.0 | 19,323 | |
| | Accounting Clerk | ACL-2 | 3.0 | 55,019 | 3.0 | 57,768 | |
| | | | <u>10.0</u> | <u>251,370</u> | <u>10.0</u> | <u>257,679</u> | |
| 5112 | Secretary II | ACL-3 | 0.5 | 9,332 | 0.5 | 9,293 | |
| | Accounting Clerk | ACL-2 | 0.7 | 11,713 | 0.7 | 12,277 | |
| 5120 | Office Aide | Misc. | 470 hrs. | 2,000 | 470 hrs. | 2,115 | |
| 5130 | Overtime | | | 1,000 | | 1,000 | |
| | | | | <u>275,415</u> | | <u>282,364</u> | |

SALARY DETAIL:

COMMENTS:

FUNDING DETAIL

| | Utility Billing Clerks | All Other | Operating Expense | Total |
|------------|------------------------|------------------|-------------------|------------------|
| Electric | \$25,289 | \$41,721 (18%) | \$7,836 | \$74,846 |
| Water | 12,645 | 30,132 (13%) | 5,660 | 48,437 |
| Sewer | 12,644 | 30,132 (13%) | 5,660 | 48,436 |
| Parking | | 9,271 (4%) | 1,741 | 11,012 |
| Retirement | | 4,636 (2%) | 271 | 4,907 |
| General | | 115,894 | 49,667 | 165,561 |
| | <u>\$50,578</u> | <u>\$231,786</u> | <u>\$70,835</u> | <u>\$353,199</u> |

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 87,376 | 75,743 | 103,468 | 105,450 | 105,450 | |
| 5200/ 5300 | Purchase of Services | 1,856 | 14,899 | 2,150 | 2,650 | 2,650 | |
| 5400/ 5500 | Supplies | 561 | 562 | 800 | 600 | 600 | |
| 5700 | Other Charges and Expenses | 1,159 | 725 | 1,120 | 1,185 | 1,185 | |
| 5800 | Capital Outlay | 2,929 | 5,855 | 0 | 0 | 0 | |
| | Audit | 31,000 | 33,500 | 35,000 | 38,500 | 38,500 | |
| | Total | 124,881 | 131,284 | 142,538 | 148,385 | 148,385 | |

EXPENSE DETAIL:

The principal change in this budget is provision for a 10% increase in the Annual Audit fee. The General Fund share of this increase is \$2,415. The Retirement Board shares 11% of the audit fee and the Water and Sewer funds each bear 10% of the fee.

| FUNDING: | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|----------------|-------------------|----------------------|
| Appropriation | 79,968 | 84,133 | 5.2% |
| Light Fund | 7,392 | 7,590 | 2.7% |
| Water Fund | 10,892 | 11,440 | 5.0% |
| Sewer Fund | 10,892 | 11,440 | 5.0% |
| Retirement | 33,394 | 33,782 | 1.2% |
| | 142,538 | 148,385 | 4.1% |

For other funding detail - See next page

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.

Account Function: FINANCE & ADMINISTRATION

Account Name: TOWN ACCOUNTANT SALARIES

Account # 12B

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|----------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Town Accountant | MP-7 | 1.0 | 41,178 | 1.0 | 41,214 | |
| | Principal Accounting Clerk | ACL-4 | 2.0 | 44,655 | 2.0 | 45,719 | |
| | Principal Clerk | ACL-3 | 1.0 | 17,635 | 1.0 | 18,517 | |
| | | | <u>4.0</u> | <u>103,468</u> | <u>4.0</u> | <u>105,450</u> | |

SALARY DETAIL:

COMMENTS:

The Retirement Fund pays for 15% of the Town Accountant's salary (\$6,182), and all of one Principal Accounting Clerk position (\$23,365). The utility enterprises - water, sewer and electric - each pay for 10% of the balance of personal services.

FUNDING DETAIL

| | Personal Services | Expenses | Audit | Total |
|------------|-------------------|----------------|-----------------|------------------|
| Retirement | \$ 29,547. | \$ -0- | \$ 4,235 | \$33,782 |
| Electric | 7,590 | -0- | | 7,590 |
| Water | 7,590 | -0- | 3,850 | 11,440 |
| Sewer | 7,590 | -0- | 3,850 | 11,440 |
| General | 53,133 | 4,435 | 26,565 | 84,133 |
| | <u>\$105,450</u> | <u>\$4,435</u> | <u>\$38,500</u> | <u>\$148,385</u> |

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 71,905 | 84,139 | 82,115 | 82,679 | 82,679 | |
| 5200/ 5300 | Purchase of Services | 19,403 | 23,830 | 38,250 | 40,198 | 40,198 | |
| 5400/ 5500 | Supplies | 912 | 1,056 | 1,950 | 1,400 | 1,400 | |
| 5700 | Other Charges and Expenses | 3,904 | 3,587 | 4,200 | 4,550 | 4,550 | |
| 5800 | Capital Outlay | 3,961 | 4,954 | 10,000 | 5,000 | 5,000 | |
| | Total | 100,085 | 117,566 | 136,515 | 133,827 | 133,827 | |

EXPENSE DETAIL:

5200/5300 - Maintenance of valuation software, legal file software and new tax billing software \$12,500; Property reinspection \$15,658; Commercial Property fee appraisal \$8,000.

5700 - In-State travel \$1,900; dues and subscriptions \$1,700.

5860 - For completion of tax-billing component of assessment system.

The Town-wide revaluation is accomplished without reliance upon an outside vendor, which would be a much more expensive option.

FUNDING:

Appropriation Only - 2.0% Decrease FY 89-90

COMMENTS:

The Triennial Town-wide revaluation of property will have a valuation date of January 1, 1989. Property tax bills issued for the Fall of 1989 will reflect new market values to be certified by the State.

Account Function: FINANCE & ADMINISTRATION

Account Name: ASSESSORS SALARIES

Account # 12C

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|--------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Town Appraiser | MP-6 | 1.0 | 41,954 | 1.0 | 41,954 | |
| | Administrative Assistant | ACL-5 | 1.0 | 20,241 | 1.0 | 21,180 | |
| | Senior Clerk Typist | ACL-2 | 1.0 | 17,920 | 1.0 | 17,545 | |
| | | | <u>3.0</u> | <u>80,115</u> | <u>3.0</u> | <u>80,679</u> | |
| 5130 | Overtime | | | 1,000 | | 1,000 | |
| 5191 | Tuition Reimbursement | | | 1,000 | | 1,000 | |
| | | | | <u>82,115</u> | | <u>82,679</u> | |

SALARY DETAIL:

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 67,049 | 73,333 | 76,959 | 74,840 | 74,840 | |
| 5200/ 5300 | Purchase of Services | 909 | 1,952 | 1,550 | 2,100 | 2,100 | |
| 5400/ 5500 | Supplies | 613 | 628 | 725 | 775 | 775 | |
| 5700 | Other Charges and Expenses | 45 | 60 | 50 | 60 | 60 | |
| 5800 | Capital Outlay | 979 | 0 | 0 | 0 | 0 | |
| | Total | 69,595 | 75,973 | 79,284 | 77,775 | 77,775 | |

EXPENSE DETAIL:

5200/5300 - \$500 is provided for personal computer maintenance to provide the Town Clerk's office with word processing capability.

FUNDING:

Appropriation Only - 1.9% Decrease FY 89-90

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 1987, to 2,295.

Account Function: FINANCE & ADMINISTRATION

Account Name: TOWN CLERK SALARIES

Account # 12D

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|----------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Town Clerk | MP-6 | 1.0 | 31,995 | 1.0 | 33,600 | |
| | Assistant Town Clerk | ACL-4 | 1.0 | 24,122 | 1.0 | 20,398 | |
| | Senior Clerk | ACL-1 | 1.0 | 20,842 | 1.0 | 20,842 | |
| | | | <u>3.0</u> | <u>76,959</u> | <u>3.0</u> | <u>74,840</u> | |

SALARY DETAIL:

COMMENTS:

Salary decrease, due to turnover (retirement).

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------------------------|----------------------------|---------------|---------------|---------------|---------------------|------------------------|---------------------|
| Data Processing: | | | | | | | |
| 5200/ 5300 | Purchase of Services | 40,095 | 59,458 | 61,400 | 68,680 | 68,680 | |
| 5400/ 5500 | Supplies | 740 | 2,944 | 5,000 | 4,000 | 4,000 | |
| 5700 | Other Charges and Expenses | 11,660 | 11,322 | 11,000 | 12,000 | 12,000 | |
| 5800 | Capital Outlay | 2,649 | 9,594 | 7,829 | 7,829 | 7,829 | |
| Office Equipment: | | | | | | | |
| 5200/ 5300 | Purchase of Services | 4,838 | 3,990 | 4,525 | 3,223 | 3,223 | |
| 5400/ 5500 | Supplies | 1,299 | 917 | 1,300 | 2,300 | 2,300 | |
| | Total | 61,281 | 88,225 | 91,054 | 98,032 | 98,032 | |

EXPENSE DETAIL:

DATA PROCESSING

5200/5300 - Software/hardware maintenance \$9,980; joint services contract with School Department for data processing administration \$32,000; property tax receipt system (service bureau) \$6,500; motor vehicle excise tax receipt system (service bureau) \$15,000; training \$2,000; telephone (data lines to CPU at Ripley Building) \$1,200.

5400/5500 - Data processing supplies \$4,000
 5700 - Payroll system charges (service bureau) \$12,000
 5800 - Second of seven (7) payments to Concord Municipal Light Plant \$7,829

OFFICE EQUIPMENT

Maintenance and supplies for two Town House copiers

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|---------------|----------------|-------------------|
| Appropriation | 67,429 | 71,032 | 5.3% |
| Light Fund | 11,812 | 13,500 | 14.3% |
| Water Fund | 7,088 | 8,100 | 14.3% |
| Sewer Fund | 4,725 | 5,400 | 14.3% |
| | 91,054 | 98,032 | 7.7% |

Other funding as % of Joint Contract and Data Proc. supplies only: 37.5% Light, 22.5% Water, 15% Sewer; Total 75% of \$36,000.

COMMENTS:

The Town install a DEC MicroVax computer system in the Fall of 1987. The Concord Municipal Light Plant purchased the hardware and will receive payments from the other fund users - water, sewer, general - over a seven-year period.

Account Function: FINANCE & ADMINISTRATION

Account Name: TOWN HOUSE

Account # 14

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 19,584 | 21,999 | 23,464 | 19,508 | 19,508 | |
| 5200/ 5300 | Purchase of Services | 16,775 | 22,883 | 21,400 | 19,005 | 19,005 | |
| 5400/ 5500 | Supplies | 2,415 | 2,265 | 2,250 | 2,250 | 2,250 | |
| 5700 | Other Charges and Expenses | 106 | 348 | 100 | 100 | 100 | |
| 5800 | Capital Outlay | 2,410 | 1,373 | 0 | 45,000 | 45,000 | |
| | Total | 41,290 | 48,868 | 47,214 | 85,863 | 85,863 | |

EXPENSE DETAIL:

In accordance with overall recommendations for the FY90-94 Capital Program, \$45,000 is included here for the following purposes:

| | |
|--------------------------------------|----------|
| Asbestos removal/encapsulation | \$15,000 |
| Roof repair | \$15,000 |
| Repainting and masonry repainting | \$15,000 |

The last major work done on the building was in 1980/81.

This budget covers utility and telephone costs for all departments located in the Town House. Heating, electricity, water and sewer charges are budgeted at \$11,505; telephone expense is budgeted at \$5,500.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|----------------|-------------------|----------------------|
| Appropriation | 32,153 | 73,101 | 127.4% |
| Light Fund | 1,892 | 1,653 | -12.6% |
| Water Fund | 1,892 | 1,653 | -12.6% |
| Sewer Fund | 1,892 | 1,653 | -12.6% |
| Parking Meter | 9,385 | 7,803 | -16.9% |
| | 47,214 | 85,863 | 81.9% |

COMMENTS:

Other funding detail:

Parking Meter Fund - 40% of Personal Services for meter collection and repair.
Utilities - 5% each of total budget, net of Parking Meter Fund and Capital Outlay.

Account Function: FINANCE & ADMINISTRATION

Account Name: TOWN HOUSE SALARIES

Account # 14

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|---------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Senior Building Custodian | LA-2 | 1.0 | 23,464 | 1.0 | 19,508 | |

SALARY DETAIL:

COMMENTS:

Salary decrease, due to turnover (retirement).

Account Function: FINANCE & ADMINISTRATION

Account Name: RECORDS MANAGEMENT

Account # 15

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--|---------------|---------------|---------------|---------------------|------------------------|---------------------|
| | Development & Implementation of Records Management Programs | 8,000 | 0 | 0 | 0 | 0 | |
| | Preparation of Town Archival materials for transfer to new Town Archives | 0 | 15,000 | 15,000 | 15,000 | 15,000 | |
| | Mobile carriage shelving for Archive storage vault | 0 | 0 | 0 | 25,000 | 25,000 | |
| | Total | 8,000 | 15,000 | 15,000 | 40,000 | 40,000 | |

EXPENSE DETAIL:

In FY87, funds were budgeted as part of an ongoing program to develop a Records Management System. FY90 is the third of a three year program to prepare and transfer the archives to the new Archives Room at the Library.

Planned funding uses:

| | FY89 | FY90 |
|---------------------------|--------|--------|
| Consulting Archivist | 6,000 | 4,000 |
| Intern/Assistant | 2,000 | 3,000 |
| Archival Supplies | 1,000 | 1,000 |
| Archival Equipment | 2,000 | 500 |
| Conservation | 3,000 | 3,000 |
| Contingency | 1,000 | 3,500 |
| | 15,000 | 15,000 |
| Capital Project: Shelving | -0- | 25,000 |
| | 15,000 | 40,000 |

FUNDING:

Appropriation Only - 167% Increase FY 89-90

COMMENTS:

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Account Function: PUBLIC SAFETY

APPROPRIATION SUMMARY

Account # 16-20

| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|------------------------|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| 16 | Police | 1,289,931 | 1,366,722 | 1,454,385 | 1,584,658 | 1,490,388 | |
| 17 | Fire | 1,187,239 | 1,291,859 | 1,423,026 | 1,587,166 | 1,469,385 | |
| 18 | Police/Fire Station | 42,386 | 47,881 | 52,225 | 71,550 | 64,960 | |
| 19 | Emergency Preparedness | 1,818 | 2,750 | 2,850 | 5,100 | 2,850 | |
| 20 | Animal Control | 10,857 | 11,373 | 11,800 | 12,525 | 12,525 | |
| | Total Appropriation | <u>2,532,231</u> | <u>2,720,585</u> | <u>2,944,286</u> | <u>3,260,999</u> | <u>3,040,108</u> | |

| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 16 | Police | 1,289,931 | 1,366,722 | 1,454,385 | 1,584,658 | 1,490,388 | |
| 17 | Fire | 1,187,239 | 1,291,859 | 1,423,026 | 1,587,166 | 1,469,385 | |
| 18 | Police/Fire Station | 42,386 | 47,881 | 52,225 | 71,550 | 64,960 | |
| 19 | Emergency Preparedness | 1,818 | 2,750 | 2,850 | 5,100 | 2,850 | |
| 20 | Animal Control | 10,857 | 11,373 | 11,800 | 12,525 | 12,525 | |
| | Total Budget | 2,532,231 | 2,720,585 | 2,944,286 | 3,260,999 | 3,040,108 | |
| | FUNDING SUMMARY: | | | | | | |
| | Appropriation | 2,532,231 | 2,720,585 | 2,944,286 | 3,260,999 | 3,040,108 | |

Account Function: PUBLIC SAFETY

Account Name: POLICE DEPARTMENT

Account # 16

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 1,200,792 | 1,261,873 | 1,338,845 | 1,384,103 | 1,384,103 | |
| 5200/ 5300 | Purchase of Services | 14,645 | 22,588 | 24,115 | 36,645 | 23,015 | |
| 5400/ 5500 | Supplies | 38,598 | 38,443 | 45,150 | 61,085 | 50,500 | |
| 5700 | Other Charges and Expenses | 1,579 | 1,878 | 1,500 | 3,675 | 2,100 | |
| 5800 | Capital Outlay | 34,317 | 41,940 | 44,775 | 99,150 | 30,670 | |
| | Total | 1,289,931 | 1,366,722 | 1,454,385 | 1,584,658 | 1,490,388 | |

EXPENSE DETAIL:

5200/5700 - All expenses are routine and most have been level funded. Included is \$10,000 for automotive repairs and supplies; \$28,000 for gasoline; and \$4,400 to the National Accreditation Commission.

5800 - Includes various safety equipment (radar units, crossing guard uniforms) and one cruiser.

FUNDING:

Appropriation Only - 2.5% Increase FY 89-90

COMMENTS:

Account Function: PUBLIC SAFETY

Account Name: POLICE DEPT. SALARIES

Account # 16

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|-------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Chief | MP-9 | 1.0 | 49,165 | 1.0 | 49,875 | |
| | Deputy Chief | MP-7 | 1.0 | 42,032 | -0- | 0 | |
| | Lieutenant | MP-6 | 1.0 | 39,037 | 2.0 | 78,074 | |
| | Sergeant | Union | 5.0 | 186,726 | 5.0 | 184,518 | |
| | Inspector | Union | 6.0 | 203,172 | 6.0 | 204,331 | |
| | Safety Officer | Union | 1.0 | 33,834 | -0- | 0 | |
| | Patrol Officer | Union | 18.0 | 513,794 | 20.0 | 552,317 | |
| | Subtotal - Uniformed | | 33.0 | 1,067,760 | 34.0 | 1,069,115 | |
| | Secretary I | ACL-5 | 1.0 | 25,236 | 1.0 | 26,723 | |
| | Dispatcher | ACL-4 | 4.0 | 80,458 | 5.0 | 106,545 | |
| 5112 | Dispatcher | ACL-4 | 0.4 | 8,122 | -0- | 0 | |
| | Senior Clerk Typist | ACL-2 | 0.7 | 13,777 | 0.7 | 13,513 | |
| | Police Traffic Officers | Misc. | 6.0 | 25,160 | 6.0 | 28,980 | |
| | Subtotal - Permanent | | 45.1 | 1,220,513 | 46.7 | 1,244,876 | |
| | Conservation Patrol | Misc. | 666 hrs | 4,502 | 440 hrs | 4,400 | |
| | Custodian | Misc. | 500 hrs | 2,730 | 1,000 hrs | 5,750 | |
| 5130 | Overtime | | 4,000 hrs | 87,330 | 4,500 hrs | 98,147 | |
| 5190 | Tuition Reimbursement | | | 1,000 | | 2,000 | |
| | Uniform Allowance | | | 22,770 | | 28,930 | |
| | | | | 1,338,845 | | 1,384,103 | |

SALARY DETAIL:

COMMENTS:

A modification to the department's organization has resulted in two additional patrol officers and a reduction in administrative staff (Deputy Chief). The dispatch function has increased from 4.4 full time equivalent employees (FTE) to 5.0 FTE.

Account Function: PUBLIC SAFETY

Account Name: FIRE DEPARTMENT

Account # 17

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 1,102,549 | 1,188,140 | 1,339,246 | 1,439,702 | 1,367,786 | |
| 5200/ 5300 | Purchase of Services | 31,537 | 39,255 | 33,875 | 45,674 | 35,899 | |
| 5400/ 5500 | Supplies | 25,813 | 35,070 | 30,550 | 41,545 | 32,700 | |
| 5700 | Other Charges and Expenses | 2,717 | 2,358 | 4,355 | 4,645 | 4,000 | |
| 5800 | Capital Outlay | 24,623 | 27,036 | 15,000 | 55,600 | 29,000 | |
| | Total | 1,187,239 | 1,291,859 | 1,423,026 | 1,587,166 | 1,469,385 | |

EXPENSE DETAIL:

5200/5700 - All expenses are routine and include \$7,000 for gasoline and diesel fuel; \$3,700 for the physical fitness program; \$4,000 for fire equipment repairs; \$7,300 for electricity and heating fuel; \$3,000 for disposable safety garments (worn during medical emergencies); and \$13,800 for uniforms and turnout gear.

5800 - Included is an automobile replacement and safety equipment (foam, breathing apparatus, etc.).

FUNDING:

Appropriation Only - 3.3% Increase FY 89-90

COMMENTS:

Account Function: PUBLIC SAFETY

Account Name: FIRE DEPT. SALARIES

Account # 17

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|-----------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Chief | MP-9 | 1.0 | 53,519 | 1.0 | 53,519 | |
| | Deputy Chief | MP-7 | 1.0 | 37,276 | 1.0 | 37,276 | |
| | Captain | F-3 | 4.0 | 138,862 | 4.0 | 139,008 | |
| | Lieutenant | F-2 | 4.0 | 125,856 | 4.0 | 126,076 | |
| | Firefighter | F-1 | 24.0 | 676,983 | 24.0 | 682,546 | |
| | | | <u>34.0</u> | <u>1,032,496</u> | <u>34.0</u> | <u>1,038,425</u> | |
| 5111 | Secretary II | ACL-3 | 1.0 | 23,705 | -- | 0 | |
| | Secretary I | ACL-5 | -- | 0 | 1.0 | 24,648 | |
| 5120 | Call Firefighter | | 12.0 | 8,558 | 12.0 | 13,035 | |
| 5143 | Holiday Pay | | | 43,262 | | 43,569 | |
| 5153 | Sick Leave Cap | | | 975 | | 975 | |
| 5194 | Cleaning Allowance | | | 13,120 | | 13,120 | |
| 5196 | Monitor Pay | | | 2,880 | | 2,880 | |
| 5191 | Tuition Reimbursement | | | 2,500 | | 2,500 | |
| | Base Salary | | | <u>1,127,496</u> | | <u>1,139,152</u> | |
| 5130 | Replacement Overtime | | 8,820 hrs | 177,448 | 8,820 hrs | 178,693 | |
| | Box Alarms | | 1,205 hrs | 24,243 | 1,205 hrs | 24,413 | |
| | Callbacks | | 500 hrs | 10,059 | 500 hrs | 10,130 | |
| | Base Overtime | | <u>10,525 hrs</u> | <u>211,750</u> | <u>10,525 hrs</u> | <u>213,236</u> | |
| | Increased Coverage | | -- | -- | 760 hrs | 15,398 | |
| | Total Overtime | | <u>10,525 hrs</u> | <u>211,750</u> | <u>11,285 hrs</u> | <u>228,634</u> | |
| | Grand Total | | | <u>1,339,246</u> | | <u>1,367,786</u> | |

SALARY DETAIL:

COMMENTS:

Overtime is increased 760 hours to complete the upgrading to eight firefighters on duty at all times. This increase in shift coverage was begun in FY87 pursuant to a management study of the Fire Department.

Account Function: PUBLIC SAFETY

Account Name: POLICE/FIRE STATION

Account # 18

| 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 | 38,081 | 45,304 | 50,025 | 54,438 | 52,260 | |
| 5400/ 5500 | Supplies | 3,082 | 2,577 | 2,200 | 3,000 | 2,700 | |
| 5800 | Capital Outlay | 1,223 | 0 | 0 | 14,112 | 10,000 | |
| | Total | 42,386 | 47,881 | 52,225 | 71,550 | 64,960 | |

EXPENSE DETAIL:

5200/5500 - All expenses are routine and include \$24,260 for gas, electricity, heating fuel and water and sewer; \$26,000 for telephone and communications.

5800 - Capital expenses includes a modification to the air re-charger system for \$5,000; and \$2,800 for the completion of the juvenile cell.

FUNDING:

Appropriation Only - 24.4% Increase FY 89-90

COMMENTS:

Account Function: PUBLIC SAFETY

Account Name: EMERGENCY PREPAREDNESS

Account # 19

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 50 | 39 | 200 | 300 | 200 | |
| 5200/ 5300 | Purchase of Services | 1,127 | 675 | 1,900 | 2,600 | 1,900 | |
| 5400/ 5500 | Supplies | 42 | 302 | 400 | 450 | 400 | |
| 5700 | Other Charges and Expenses | 252 | 196 | 350 | 350 | 350 | |
| 5800 | Capital Outlay | 347 | 1,538 | 0 | 1,400 | 0 | |
| | Total | 1,818 | 2,750 | 2,850 | 5,100 | 2,850 | |

EXPENSE DETAIL:

5200/5800 - All costs are routine and were level funded.

FUNDING:

Appropriation Only - No Change FY89-90

COMMENTS:

Account Function: PUBLIC SAFETY

Account Name: ANIMAL CONTROL

Account # 20

| 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 | 10,857 | 11,373 | 11,800 | 12,525 | 12,525 | |

EXPENSE DETAIL:

Current Dog Officer contract is for \$11,766; beeper lease is \$273.

FUNDING:

Appropriation Only - 6.1% Increase FY 89-90.

COMMENTS:

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| Account Function: COMMUNITY SERVICES | | | APPROPRIATION SUMMARY | | | | Account # | 21-38 |
|--------------------------------------|-----------------------------------|---------------|-----------------------|---------------|---------------------|------------------------|---------------------|-------|
| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend | |
| 21 | General Services & Administration | 96,663 | 103,461 | 111,121 | 148,423 | 117,123 | | |
| 22 | Natural Resources | 36,683 | 39,844 | 53,978 | 122,483 | 44,959 | | |
| 23 | Health | 38,229 | 40,903 | 49,624 | 104,744 | 77,804 | | |
| 24 | Inspections | 71,713 | 109,606 | 114,023 | 133,518 | 124,325 | | |
| 25 | Engineering | 36,668 | 37,175 | 41,622 | 195,715 | 43,819 | | |
| 26 | Garbage Collection | 48,000 | 50,280 | 52,900 | 55,545 | 55,016 | | |
| 27 | Refuse Disposal | 98,588 | 104,828 | 111,042 | 0 | 0 | | |
| 28 | Highway Maintenance | 379,913 | 459,561 | 496,272 | 613,015 | 570,176 | | |
| 29 | Snow Removal | 367,071 | 316,694 | 223,000 | 249,460 | 228,000 | | |
| 30 | Parks & Trees | 201,553 | 192,815 | 216,056 | 231,434 | 225,797 | | |
| 31 | Cemetery | 27,800 | 17,404 | 18,244 | 18,244 | 18,244 | | |
| 32 | Street Lighting | 56,438 | 57,560 | 63,400 | 63,400 | 63,400 | | |
| 33 | Sidewalk Repairs | 18,000 | 25,000 | 20,000 | 32,400 | 24,200 | | |
| 34 | Equipment | 67,000 | 73,000 | 73,000 | 194,000 | 100,000 | | |
| 35 | Drainage Program | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | | |
| 36 | Small Park Program | See Acct.33 | 10,000 | 0 | 0 | 0 | | |
| 37 | New Sidewalk Construction | 40,000 | 72,000 | 25,200 | 115,000 | 80,000 | | |
| 38 | Traffic Signals | 0 | 10,000 | 0 | 0 | 0 | | |
| 38A | Bridge Repairs | 25,000 | 0 | 0 | 0 | 0 | | |
| | Total Appropriation | 1,684,319 | 1,795,131 | 1,744,482 | 2,352,381 | 1,847,863 | | |

| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|-----------------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 21 | General Services & Administration | 191,080 | 206,427 | 222,241 | 296,847 | 234,247 | |
| 22 | Natural Resources | 45,469 | 49,282 | 64,120 | 133,186 | 55,662 | |
| 23 | Health | 41,629 | 44,641 | 53,622 | 110,292 | 83,352 | |
| 24 | Inspections | 71,713 | 109,606 | 114,023 | 133,518 | 124,325 | |
| 25 | Engineering | 100,521 | 102,064 | 113,763 | 294,627 | 119,533 | |
| 26 | Garbage Collection | 48,000 | 50,280 | 52,900 | 55,545 | 55,016 | |
| 27 | Refuse Disposal | 98,588 | 104,828 | 111,042 | 0 | 0 | |
| 28 | Highway Maintenance | 388,913 | 468,561 | 505,272 | 622,015 | 579,176 | |
| 29 | Snow Removal | 367,071 | 316,694 | 223,000 | 249,460 | 228,000 | |
| 30 | Parks & Trees | 201,553 | 192,815 | 216,056 | 231,434 | 225,797 | |
| 31 | Cemetery | 73,800 | 63,404 | 76,744 | 108,733 | 108,198 | |
| 32 | Street Lighting | 56,438 | 57,560 | 63,400 | 63,400 | 63,400 | |
| 33 | Sidewalk Repairs | 18,000 | 25,000 | 20,000 | 32,400 | 24,200 | |
| 34 | Equipment | 67,000 | 73,000 | 73,000 | 194,000 | 100,000 | |
| 35 | Drainage Program | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |
| 36 | Small Park Program | See Acct.33 | 10,000 | 0 | 0 | 0 | |
| 37 | New Sidewalk Construction | 40,000 | 72,000 | 25,200 | 115,000 | 80,000 | |
| 38 | Traffic Signals | 0 | 10,000 | 0 | 0 | 0 | |
| 38A | Bridge Repairs | 25,000 | 0 | 0 | 0 | 0 | |
| | Total Budget | 1,909,775 | 2,031,162 | 2,009,383 | 2,715,457 | 2,155,906 | |

| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | FUNDING SUMMARY: | | | | | | |
| | Appropriation | 1,684,319 | 1,795,131 | 1,744,482 | 2,352,381 | 1,847,863 | |
| | Water Fund | 104,257 | 111,788 | 121,344 | 155,284 | 128,035 | |
| | Sewer Fund | 75,199 | 78,244 | 85,057 | 117,303 | 90,054 | |
| | Cemetery Fund | 46,000 | 46,000 | 58,500 | 90,489 | 89,954 | |
| | | 1,909,775 | 2,031,162 | 2,009,383 | 2,715,457 | 2,155,906 | |

Account Function: COMMUNITY SERVICES

Account Name: GENERAL SERVICES & ADMIN.

Account # 21

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 127,080 | 149,319 | 163,639 | 202,500 | 172,415 | |
| 5200/ 5300 | Purchase of Services | 40,313 | 43,358 | 45,702 | 53,890 | 45,425 | |
| 5400/ 5500 | Supplies | 18,372 | 11,370 | 11,250 | 13,905 | 7,974 | |
| 5700 | Other Charges and Expenses | 4,336 | 2,037 | 1,650 | 3,662 | 1,135 | |
| 5800 | Capital Outlay | 979 | 343 | 0 | 22,890 | 7,298 | |
| | Total | 191,080 | 206,427 | 222,241 | 296,847 | 234,247 | |

EXPENSE DETAIL:

5200/5700 - All costs are routine and include items such as \$9,550 for electricity; \$10,000 for natural gas; \$8,950 for telephone and \$5,298 for office, copier, stationery, and printing supplies.

5800 - The Department will purchase a desk, chair, and work station for a secretary. Also included is funding to study air quality in the building and to improve a lunch/meeting room.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|-------------|----------------|-------------------|
| Appropriation | 111,121 | 117,123 | 5.4% |
| Water Fund | 55,560 | 58,562 | 5.4% |
| Sewer Fund | 55,560 | 58,562 | 5.4% |
| | 222,241 | 234,247 | 5.4% |

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

COMMENTS:

The Inspections (Building) and Health Division of Community Services are budgeted in FY 90 separately from Community Services. Therefore, there are decreases in this budget under Purchase of Services, Supplies, and Other Charges and Expenses.

Account Function: COMMUNITY SERVICES

Account Name: GENERAL SVCS. & ADMIN.SALARIES

Account # 21

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|----------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Director | MP-9 | 1.0 | 54,535 | 1.0 | 54,638 | |
| | Assistant to the Director | MP-2 | 1.0 | 27,863 | 1.0 | 27,988 | |
| | Administrative Assistant | ACL-5 | 1.0 | 23,351 | 1.0 | 24,519 | |
| | Secretary I | ACL-5 | -- | 0 | 1.0 | 20,676 | |
| | Principal Accounting Clerk | ACL-4 | 1.0 | 18,941 | 1.0 | 20,414 | |
| | Principal Clerk | ACL-3 | 1.75 | 38,949 | 1.0 | 24,180 | |
| | | | <u>5.75</u> | <u>163,639</u> | <u>6.0</u> | <u>172,415</u> | |

SALARY DETAIL:

COMMENTS:

Several Community Services require additional clerical assistance. The new Secretary I is assigned to the General Services budget and the Department Director will determine staff assignments.

Account Function: COMMUNITY SERVICES

Account Name: NATURAL RESOURCES

Account # 22

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 43,417 | 48,591 | 53,270 | 101,686 | 54,812 | |
| 5200/ 5300 | Purchase of Services | 0 | 0 | 10,000 | 10,000 | 0 | |
| 5400/ 5500 | Supplies | 2,052 | 691 | 850 | 1,000 | 850 | |
| 5800 | Capital Outlay | 0 | 0 | 0 | 20,500 | 0 | |
| | Total | 45,469 | 49,282 | 64,120 | 133,186 | 55,662 | |

EXPENSE DETAIL:

5200-5800 - Most expenses for this division are provided for in the Community Services General Services budget. A requested pond maintenance and restoration project will be funded in the FY 91 capital program.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|-------------|----------------|-------------------|
| Appropriation | 53,978 | 44,959 | -16.7% |
| Water Fund | 10,142 | 10,703 | 5.5% |
| | 64,120 | 55,662 | -13.2% |

Other funding: 25% of Coordinator's salary.

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: NATURAL RESOURCES SALARIES

Account # 22

| 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 | 41,270 | 1.0 | 42,812 | |
| 5120 | Summer Conservation Crew | Misc. | 2,000 hrs @ \$6.00/hr | 12,000 | 2,000 hrs @ \$6.00/hr | 12,000 | |
| | | | | 53,270 | | | |
| | | | | | 54,812 | | |

SALARY DETAIL:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: HEALTH

Account # 23

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|---------------|---------------|---------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 35,602 | 37,731 | 39,272 | 71,134 | 55,477 | |
| 5200/ 5300 | Purchase of Services | 6,027 | 6,810 | 14,200 | 18,200 | 24,800 | |
| 5400/ 5500 | Supplies | 0 | 100 | 150 | 2,583 | 1,350 | |
| 5700 | Other Charges and Expenses | 0 | 0 | 0 | 1,775 | 725 | |
| 5800 | Capital Outlay | 0 | 0 | 0 | 16,600 | 1,000 | |
| | Total | 41,629 | 44,641 | 53,622 | 110,292 | 83,352 | |

EXPENSE DETAIL:

5200/5700 - All expenses are routine and include \$10,000 for testing services; \$1,000 for telephone; \$400 for restaurant inspection and safety equipment; and \$650 for office supplies. Also included is \$9,700 for inspection services, of which \$5,000 will be expended to perform state mandated restaurant inspections.

5800 - Emergency spill materials (oil spills).

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|---------------|----------------|-------------------|
| Appropriation | 49,624 | 77,804 | 56.8% |
| Water Fund | 1,999 | 2,774 | 38.8% |
| Sewer Fund | 1,999 | 2,774 | 38.8% |
| | 53,622 | 83,352 | 55.4% |

Other funding as % of salaries only: 5% Water, 5% Sewer.

COMMENTS:

The Health Division of the Community Services Department had previously had many expenses covered in the General Services and Administration budget. This budget reflects the cost of the Health Division.

Account Function: COMMUNITY SERVICES

Account Name: HEALTH SALARIES

Account # 23

| Sal. Code | Position Title | Sal. Grade | FY88 # Budgeted Positions | FY88 Budgeted Amount | FY89 # Recommend Positions | FY89 Recommend Amount | Comments |
|--------------|-----------------------|---------------|---------------------------------|----------------------------|----------------------------------|-----------------------------|-------------------------|
| 5111 | Public Health Officer | MP-6 | 1.0 | 39,272 | 1.00 | 40,739 | Moved from GS&A account |
| | Principal Clerk | ACL-3 | 0.0 | 0 | .75 | 14,738 | |
| | | | <u>1.0</u> | <u>39,272</u> | <u>1.75</u> | <u>55,477</u> | |

SALARY DETAIL:

COMMENTS:

The Principal Clerk position has been assigned (.75) to the Health Division, but was previously shown in General Services and Administration.

Account Function: COMMUNITY SERVICES

Account Name: INSPECTIONS

Account # 24

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 43,280 | 76,824 | 87,423 | 91,760 | 91,760 | |
| 5200/ 5300 | Purchase of Services | 26,520 | 32,500 | 26,000 | 36,080 | 28,300 | |
| 5400/ 5500 | Supplies | 762 | 189 | 600 | 3,583 | 2,200 | |
| 5700 | Other Charges and Expenses | 843 | 93 | 0 | 2,095 | 2,065 | |
| 5800 | Capital Outlay | 308 | 0 | 0 | 0 | 0 | |
| | Total | 71,713 | 109,606 | 114,023 | 133,518 | 124,325 | |

EXPENSE DETAIL:

5200/5700 - All expenses are routine and include \$26,000 for inspection services (electrical, plumbing, etc.); \$1,000 for printed forms and office supplies; and \$1,000 for telephone equipment.

FUNDING:

Appropriation Only - 9.0% Increase FY 89-90

COMMENTS:

The Inspections Division of the Community Services Department had previously had many expenses covered in the General Services and Administration budget. This budget reflects the cost of operating Inspections.

Account Function: COMMUNITY SERVICES

Account Name: INSPECTIONS SALARIES

Account # 24

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|---|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Building Inspector/Zoning Enforcement Officer | MP-6 | 1.0 | 35,399 | 1.0 | 36,199 | |
| | Local Inspector/Engineering Inspector | MP-4 | 1.0 | 31,562 | 1.0 | 32,210 | |
| | Secretary I | ACL-5 | 1.0 | 20,462 | 1.0 | 23,351 | |
| | | | <u>3.0</u> | <u>87,423</u> | <u>3.0</u> | <u>91,760</u> | |

SALARY DETAIL:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: ENGINEERING

Account # 25

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 93,357 | 96,478 | 105,628 | 237,892 | 109,191 | |
| 5200/ 5300 | Purchase of Services | 3,043 | 1,654 | 5,785 | 28,985 | 6,075 | |
| 5400/ 5500 | Supplies | 2,866 | 3,598 | 2,350 | 5,000 | 2,467 | |
| 5700 | Other Charges and Expenses | 0 | 45 | 0 | 2,750 | 1,800 | |
| 5800 | Capital Outlay | 1,255 | 289 | 0 | 20,000 | 0 | |
| | Total | 100,521 | 102,064 | 113,763 | 294,627 | 119,533 | |

EXPENSE DETAIL:

5200-5700 - All expenses are routine and most accounts are level funded. Costs include \$3,985 for second year of a three year lease purchase agreement for electronic survey equipment; \$2,090 for engineering consulting services; and \$1,667 for copier and office supplies. The G.S. & A. account covers other routine costs.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|----------------|-------------------|----------------------|
| Appropriation | 41,622 | 43,819 | 5.3% |
| Water Fund | 47,643 | 49,996 | 4.9% |
| Sewer Fund | 24,498 | 25,718 | 5.0% |
| | 113,763 | 119,533 | 5.1% |

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 | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|-----------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Town Engineer | MP-8 | 1.0 | 43,921 | 1.0 | 45,403 | |
| | Public Works Engineer | MP-6 | 1.0 | 34,849 | 1.0 | 36,025 | |
| | Draftsperson | MP-1 | 1.0 | 26,858 | 1.0 | 27,763 | |
| | | | | 3.0 | 105,628 | 3.0 | 109,191 |

SALARY DETAIL:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: GARBAGE COLLECTION

Account # 26

| 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 | 48,000 | 50,280 | 52,900 | 55,545 | 55,016 | |

EXPENSE DETAIL:

FY89 is the third year in a 3 year contract. It will need to be re-bid for FY90.

FUNDING:

Appropriation Only - 4% Increase FY 89-90

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: REFUSE DISPOSAL

Account # 27

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|---------------|----------------|----------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 54,343 | 67,621 | 63,782 | | | |
| 5200/ 5300 | Purchase of Services | 37,494 | 25,623 | 34,315 | | | |
| 5400/ 5500 | Supplies | 6,751 | 11,499 | 12,945 | | | |
| 5700 | Other Charges and Expenses | 0 | 0 | 0 | | | |
| 5800 | Capital Outlay | 0 | 85 | 0 | | | |
| | Total | 98,588 | 104,828 | 111,042 | 0 | 0 | |

EXPENSE DETAIL:

FUNDING:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: HIGHWAY MAINTENANCE

Account # 28

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 264,544 | 306,065 | 372,736 | 389,515 | 384,660 | |
| 5200/ 5300 | Purchase of Services | 19,087 | 52,559 | 47,426 | 62,720 | 59,026 | |
| 5400/ 5500 | Supplies | 102,480 | 107,487 | 84,710 | 107,630 | 77,390 | |
| 5700 | Other Charges and Expenses | 2,395 | 1,960 | 400 | 450 | 400 | |
| 5800 | Capital Outlay | 407 | 490 | 0 | 61,700 | 57,700 | |
| | Total | 388,913 | 468,561 | 505,272 | 622,015 | 579,176 | |

EXPENSE DETAIL:

5200/5700 - The majority of the expenses are routine and are level funded. Accounts relating to road repairs and improvements have been increased; these costs have previously been funded through warrant articles. Such routine costs are now part of the operating and capital budget (major road reconstruction will continue to be funded through a warrant article). Costs for repairs and maintenance include \$57,700 for local street repairs and \$17,000 for crack sealing and patching.

5800 - Major road repairs will be accomplished for \$57,700 (contracted out).

FUNDING:

| | FY89 Budget | FY 90 Recommend | % Change FY 89-90 |
|---------------|----------------|--------------------|----------------------|
| Appropriation | 496,272 | 570,176 | 14.9% |
| Water Fund | 6,000 | 6,000 | 0.0% |
| Sewer Fund | 3,000 | 3,000 | 0.0% |
| | 505,272 | 579,176 | 14.6% |

COMMENTS:

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 | 46,844 | 1.0 | 46,844 | |
| | Master Mechanic | LA-6 | 1.0 | 26,977 | 1.0 | 28,421 | |
| | Public Works Supervisor | LA-5 | 1.0 | 29,348 | 1.0 | 30,354 | |
| | Crew Leader | LA-4 | 2.0 | 54,291 | 2.0 | 54,640 | |
| | Mechanic | LA-4 | 1.0 | 22,509 | 1.0 | 24,484 | |
| | Heavy Motor Equipment Operator | LA-3 | 4.0 | 82,874 | 4.0 | 89,350 | |
| | Motor Equipment Operator | LA-2 | 4.0 | 76,351 | 4.0 | 80,296 | |
| | Laborer | LA-1 | 2.0 | 36,102 | 2.0 | 36,199 | |
| | | | <u>16.0</u> | <u>375,296</u> | <u>16.0</u> | <u>390,588</u> | |
| | Less: Direct charges to Snow Removal Account | | 2,760 hrs | (28,140) | 2,760 hrs | (32,264) | |
| | | | | <u>347,156</u> | | <u>358,324</u> | |
| 5130 | Overtime | | 1,600 hrs | 25,580 | 1,600 hrs | 26,336 | |
| | | | | <u>372,736</u> | | <u>384,660</u> | |

SALARY DETAIL:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: SNOW REMOVAL

Account # 29

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 141,987 | 129,624 | 82,050 | 87,170 | 89,785 | |
| 5200/ 5300 | Purchase of Services | 65,516 | 64,115 | 36,650 | 46,210 | 40,265 | |
| 5400/ 5500 | Supplies | 151,244 | 114,167 | 104,300 | 116,080 | 97,950 | |
| 5700 | Other Charges and Expenses | 140 | 782 | 0 | 0 | 0 | |
| 5800 | Capital Outlay | 8,184 | 8,006 | 0 | 0 | 0 | |
| | Total | 367,071 | 316,694 | 223,000 | 249,460 | 228,000 | |

EXPENSE DETAIL:

5100/5500 - All costs are routine and most accounts were level funded. Expenses include construction equipment repair \$3,200; gasoline and diesel fuel \$10,500; and snow removal services \$35,000. FY90 anticipates 1,600 tons of salt at \$28.00 per ton, and 4,500 tons of sand at \$6.00 per ton.

FUNDING:

Appropriation Only - 2.2% Increase FY 89-90

COMMENTS:

Recommendation based on 10-year average of actual expenditures. This is deemed to be a sufficient time period to even out "wet" and "dry" years. Fiscal projections then plan on an "average" deficit due to price inflation of salaries and supplies over the past five years. This procedure avoids the risk of overstating the necessary appropriation; state law in effect sets each year's appropriation level as the floor for future years.

Account Function: COMMUNITY SERVICES

Account Name: SNOW REMOVAL SALARIES

Account # 29

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|--------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Permanent Salaries | Labor | 4,600 hrs | 46,900 | 4,600 hrs | 52,100 | |
| 5130 | Overtime | Labor | 2,300 hrs | 35,150 | 2,300 hrs | 37,685 | |
| | | | | 82,050 | | 89,785 | |

SALARY DETAIL:

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.

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: PARKS & TREES

Account # 30

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 134,203 | 133,178 | 154,948 | 160,584 | 160,212 | |
| 5200/ 5300 | Purchase of Services | 12,314 | 10,179 | 28,090 | 35,090 | 32,980 | |
| 5400/ 5500 | Supplies | 26,133 | 48,818 | 33,018 | 35,760 | 32,605 | |
| 5700 | Other Charges and Expenses | 273 | 40 | 0 | 0 | 0 | |
| 5800 | Capital Outlay | 28,630 | 600 | 0 | 0 | 0 | |
| | Total | 201,553 | 192,815 | 216,056 | 231,434 | 225,797 | |

EXPENSE DETAIL:

5200/5300 - \$5,500 for construction equipment repair; \$1,000 for Recreation Facilities repairs; \$18,000 for Groundskeeping Services (field maintenance).

5400/5500 - \$5,250 for Diesel and gasoline fuels; \$4,000 for trees and shrubs.

FUNDING:

Appropriation Only - 4.5% Increase FY89-90

COMMENTS:

A one time expense of \$2,500 will be incurred to sandblast and paint the Emerson Flag pole.

The majority of expenses are level funded.

Account Function: COMMUNITY SERVICES

Account Name: PARKS & TREES SALARIES

Account # 30

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|---|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Tree Crew Leader | Union | 1.0 | 27,060 | 1.0 | 27,060 | |
| | Park Crew Leader | Union | 1.0 | 26,768 | 1.0 | 26,768 | |
| | Arborist I | Union | 1.0 | 21,882 | 1.0 | 24,985 | |
| | Arborist II | Union | 1.0 | 19,084 | 1.0 | 20,621 | |
| | Groundskeeper II | Union | 3.0 | 52,069 | 3.0 | 52,601 | |
| | | | <u>7.0</u> | <u>146,863</u> | <u>7.0</u> | <u>152,035</u> | |
| | Less: Direct charges to Snow Removal Account | | 920 hrs | (9,380) | 920 hrs | (9,568) | |
| | | | | <u>137,483</u> | | <u>142,467</u> | |
| 5120 | Summer Crew | Misc. | 2,000 hrs @\$6.00/hr | 12,000 | 2,000 hrs @\$6.00/hr | 12,000 | |
| 5130 | Overtime | | 200 hrs | 3,015 | 200 hrs | 3,120 | |
| 5194 | Uniform Allowance | | | 2,450 | | 2,625 | |
| | | | | <u>154,948</u> | | <u>160,212</u> | |

SALARY DETAIL:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: CEMETERY

Account # 31

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 46,959 | 53,835 | 51,344 | 64,773 | 63,648 | |
| 5200/ 5300 | Purchase of Services | 6,693 | 5,070 | 7,090 | 5,265 | 5,265 | |
| 5400/ 5500 | Supplies | 4,514 | 3,489 | 5,810 | 4,135 | 4,725 | |
| 5700 | Other Charges and Expenses | 0 | 60 | 0 | 60 | 60 | |
| 5800 | Capital Outlay | 15,634 | 950 | 12,500 | 34,500 | 34,500 | |
| | Total | 73,800 | 63,404 | 76,744 | 108,733 | 108,198 | |

EXPENSE DETAIL:

5200/5500 - All expenses are routine and accounts are either level funded or lower costs are anticipated in FY90. Typical expenses include \$550 for telephone, \$825 for gasoline; \$2,615 for gatekeeper.

5800 - \$25,000 will provide architectural services to design the planned expansion of Sleepy Hollow North (scheduled for FY92). \$9,500 will provide road and water line improvements and the replacement of trees.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|---------------|-------------|----------------|-------------------|
| Appropriation | 18,244 | 18,244 | 0.0% |
| Cemetery Fund | 58,500 | 89,954 | 53.8% |
| | 76,744 | 108,198 | 41.0% |

COMMENTS:

Actual Cemetery Fund Revenue:

| | |
|------|--------|
| FY84 | 41,138 |
| FY85 | 48,501 |
| FY86 | 49,668 |
| FY87 | 48,746 |
| FY88 | 48,279 |

Fund Balance @ 6/30/88: \$40,516

Account Function: COMMUNITY SERVICES

Account Name: CEMETERY SALARIES

Account # 31

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|--------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Crew Leader | LA-4 | 1.0 | 24,826 | 1.0 | 21,644 | |
| | Motor Equipment Operator | LA-2 | 0.0 | 0 | 1.0 | 20,149 | |
| | Laborer | LA-1 | 1.0 | 17,883 | 1.0 | 17,589 | |
| | | | <u>2.0</u> | <u>42,709</u> | <u>3.0</u> | <u>59,382</u> | |
| 5120 | Temporary Help | Misc. | 800 hrs. @\$6.00/hr | 4,800 | 0 | 0 | |
| 5130 | Overtime | | 250 hrs. | 3,835 | 300 hrs. | 4,266 | |
| | | | | <u>51,344</u> | | <u>63,648</u> | |

SALARY DETAIL:

5111 - The cost of an additional staff member as shown above will be offset by fees.

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: STREET LIGHTING

Account # 32

| 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:

Useage is anticipated to remain fairly level; there is no change in the street lighting policy.

FUNDING:

Appropriation Only - No Change FY 89-90

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|-----------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| | Sidewalk Repair/Replacement | 18,000 | 25,000 | 20,000 | 32,400 | 24,200 | |

EXPENSE DETAIL:

Stow Street - Hubbard to Everett, one side
 900 feet at \$18 per foot.....\$16,200

Thoreau Street and adjacent area - Miscellaneous
 improvements to aid handicapped residents
 in Concord Housing Authority units.....\$ 8,000

Other sections of sidewalk proposed for replacement in the FY90-94
 Capital Program include:

- FY91 - Hubbard Street, Walden to Stow
- FY92 - Lexington Road, Monument Square to Hayward
- FY93 - Hayward, Lexington to Everett
 Court Lane, Monument Square to Bedford
 Bedford Street, Monument Square to Court Lane
- FY94 - Upland Road

FUNDING:

Appropriation Only - 21% Increase FY 89-90

COMMENTS:

This is a continuing program designed to monitor the condition of the existing 26 miles of sidewalk and replace failing sidewalks before they become a safety hazard.

Account Function: COMMUNITY SERVICES

Account Name: EQUIPMENT

Account # 34

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------------------|---|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| FY89: Replace | Gang Mower (1978) 10 Ton Dump (1974) | | | 30,000 43,000 | | | |
| FY90: Unit 12 | Sedan (1980) - Gen'l Services | | | | 8,500 | 8,500 | |
| Unit 21 | Pick-up (1982) - Gen'l Services | | | | 15,000 | 15,000 | |
| -- | 8 Cubic Yard Sander - Highway | | | | 9,000 | 9,000 | |
| Unit 29 | 5 Ton Dump (1980) - Highway | | | | 29,000 | 29,000 | |
| Unit 37 | 1 Ton Dump (1980) - Highway | | | | 16,000 | 16,000 | |
| Unit 54 | Rack Body Pickup (1978) - Park | | | | 17,000 | 0 | |
| Unit 77 | Sander Trailer (1972) - Highway | | | | 12,000 | 0 | |
| Unit 31 | 10 Ton Dump (1976) - Highway | | | | 50,000 | 0 | |
| Unit 17 | Van (1978) - Gen'l Services | | | | 9,000 | 0 | |
| Unit 59 | Tractor (1977) - Park & Tree | | | | 6,000 | 0 | |
| -- | Replacement of Overhead Doors | | | | 22,500 | 22,500 | |
| | | 67,000 | 73,000 | 73,000 | 194,000 | 100,000 | |

EXPENSE DETAIL:

All of the items are replacement of existing equipment.

Units are listed and recommended in accordance with the Department's listing of priorities, which have been established based upon age, condition and urgency of use. Units 54, 77 and 31 are included in the Capital Program for FY91 replacement. Units 17 and 59 are deferred to FY92 replacement.

18 overhead doors at the Keyes Road facility are in need of replacement. They have not been replaced since the garage was initially built in the mid 50's. Replacement will be made with insulated doors. The funding provided will allow for replacement of 9 doors during FY90 with the remaining half deferred to FY91.

The 8 cubic yard sander is a "slide mount" removable unit which attaches to a truck.

FUNDING:

Appropriation Only - 37% Increase FY 89-90

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Drainage Program | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |

EXPENSE DETAIL:

This account is a continuing program. Funds are used in various ways, such as for stream cleaning, culvert replacement, construction of improvements, and materials for use by Town staff. Specific uses proposed for FY90 include:

- | | |
|---|----------|
| 1) Stream cleaning: Mill Brook - Upstream from Cambridge Turnpike Bedford Levels - Upstream from Virginia Road to Old Bedford Road | \$20,000 |
| 2) Culvert Replacement: Collapsed 36" pipe - Jennie Dugan & Williams Road Deteriorated 48" pipe - Sudbury Rd near Nashawtuc Country Club | 30,000 |
| 3) Partial construction improvements: Catch basins & drain pipes in the Fairhaven Road and Potter Street area | 20,000 |
| 4) Materials for miscellaneous improvements by Town staff at random locations | 5,000 |

FUNDING:

Appropriation Only - No Change FY 89-90

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: SMALL PARK PROGRAM

Account # 36

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Small Park Program | 0 | 10,000 | 0 | 0 | 0 | |

EXPENSE DETAIL:

FUNDING:

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Locations: | | | | | | |
| | Engineering Consultant - Old Stow Road & Powder Mill Road | 15,000 | | | | | |
| | Powder Mill Road (Longfellow Rd to Bridge) | 25,000 | 9,000 | | | | |
| | Old Stow Road | | 63,000 | 8,000 | | | |
| | Cambridge Turnpike (Lexington Rd to Hawthorne Ln) | | | 17,200 | 80,000 | 80,000 | |
| | Lowell Road (Barretts Mill to Hugh Cargill) | | | | 35,000 | 0 | |
| | Total | 40,000 | 72,000 | 25,200 | 115,000 | 80,000 | |

EXPENSE DETAIL:

The department requested funds to complete the Cambridge Turnpike funding, as well as funds for the Lowell Road sidewalk. Due to fiscal constraints, the Lowell Road project has been deferred to FY91.

FY87 and FY88 expense represent actual project execution (Powder Mill Road) and funds reserved for specific locations (Old Stow Road). If the Old Stow Road project is not implemented, these funds would become available for other locations.

Project priorities are set by the Public Works Commission based upon safety issues and the readiness of specific projects to move ahead. Allocations shown in the budget are always deemed to be tentative and unofficial.

FUNDING:

Appropriation Only - 217.5% Increase FY 89-90

COMMENTS:

Construction cost is estimated at \$28 per linear foot.

Account Function: COMMUNITY SERVICES

Account Name: TRAFFIC SIGNALS

Account # 38

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|-----------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Traffic Signals | 0 | 10,000 | 0 | 0 | 0 | |

EXPENSE DETAIL:

FY88 funding was to provide for installation of a "Slow School" flashing light on Old Marlboro Road at Sanborn School.

FUNDING:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: BRIDGE REPAIRS

Account # 38A

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|----------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| | Bridge Repairs | 25,000 | 0 | 0 | 0 | 0 | |

EXPENSE DETAIL:

FUNDING:

COMMENTS:

Account Function: HUMAN SERVICES

APPROPRIATION SUMMARY

Account #

39-51

| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|---------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| 39 | Library | 558,115 | 607,837 | 667,354 | 727,286 | 710,288 | |
| 40 | Health Services | 6,488 | 3,656 | 6,500 | 6,500 | 6,500 | |
| 41 | Recreation Administration | 63,842 | 69,044 | 70,634 | 77,731 | 70,935 | |
| 42 | Recreation Scholarship | 3,000 | 3,000 | 7,500 | 12,500 | 10,500 | |
| 43 | Hunt Gym | 0 | 0 | 71,603 | 80,614 | 78,089 | |
| 44 | Harvey Wheeler Community Center | 65,437 | 93,159 | 58,342 | 53,619 | 46,714 | |
| 45 | Council On Aging | 50,446 | 65,058 | 71,486 | 80,492 | 71,871 | |
| 46 | Transportation | 16,000 | 16,000 | 16,000 | 16,800 | 16,800 | |
| 47 | Veterans' Services & Benefits | 25,484 | 29,475 | 28,236 | 28,236 | 28,236 | |
| 48 | Ceremonies & Celebrations | 11,225 | 15,100 | 15,650 | 17,090 | 16,107 | |
| 49 | Information Center | 3,000 | 3,000 | 4,500 | 4,500 | 4,500 | |
| 50 | Historical Commission | 269 | 1,526 | 2,500 | 7,000 | 6,850 | |
| 51 | Other Agencies | 34,634 | 35,294 | 35,300 | 45,000 | 37,064 | |
| | Total Appropriation | 837,940 | 942,149 | 1,055,605 | 1,157,368 | 1,104,454 | |

| Acct. # | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------------|---------------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 39 | Library | 558,115 | 607,837 | 667,354 | 727,286 | 710,288 | |
| 40 | Health Services | 6,488 | 3,656 | 6,500 | 6,500 | 6,500 | |
| 41 | Recreation Administration | 74,842 | 80,044 | 81,634 | 88,731 | 81,935 | |
| 42 | Recreation Scholarship | 3,000 | 3,000 | 7,500 | 12,500 | 10,500 | |
| 43 | Hunt Gym | 0 | 0 | 89,939 | 108,151 | 105,626 | |
| 44 | Harvey Wheeler Community Center | 65,437 | 93,159 | 58,342 | 53,619 | 46,714 | |
| 45 | Council On Aging | 50,446 | 65,058 | 71,486 | 80,492 | 71,871 | |
| 46 | Transportation | 16,000 | 16,000 | 16,000 | 16,800 | 16,800 | |
| 47 | Veterans' Services & Benefits | 25,484 | 29,475 | 28,236 | 28,236 | 28,236 | |
| 48 | Ceremonies & Celebrations | 11,225 | 15,100 | 15,650 | 17,090 | 16,107 | |
| 49 | Information Center | 3,000 | 3,000 | 4,500 | 4,500 | 4,500 | |
| 50 | Historical Commission | 269 | 1,526 | 2,500 | 7,000 | 6,850 | |
| 51 | Other Agencies | 34,634 | 35,294 | 35,300 | 45,000 | 37,064 | |
| Total Budget | | 848,940 | 953,149 | 1,084,941 | 1,195,905 | 1,142,991 | |

FUNDING SUMMARY:
 Appropriation 837,940
 Recreation Fund 11,000

Account Function: HUMAN SERVICES

Account Name: LIBRARY

Account # 39

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|--|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 472,096 | 500,238 | 550,018 | 569,856 | 563,163 | |
| 5200/ 5300 | Purchase of Services | 27,178 | 31,750 | 33,200 | 38,250 | 32,700 | |
| 5400/ 5500 | Library Books & Materials | 58,597 | 53,889 | 54,386 | 67,105 | 65,000 | |
| 5700 | Other Charges and Expenses | 244 | 371 | 600 | 725 | 675 | |
| | Assumption of Library Corporation Costs | 0 | 21,589 | 29,150 | 51,350 | 48,750 | |
| | Total | 558,115 | 607,837 | 667,354 | 727,286 | 710,288 | |

EXPENSE DETAIL:

Assumption of Library Corporation Costs: The Town is responsible for \$48,750 in expenses previously under the Library Corporation.

5200/5700 - All costs are routine and most accounts were level funded or anticipate lower expenses in FY90.

Library Books and Materials: This account has been increased 14.4%; and additional \$10,304 has been added for a total appropriation of \$82,000. The Library Corporation plans to raise an additional \$27,000 to assist with book purchases.

FUNDING:

Appropriation - 6.4% Increase FY 89-90

COMMENTS:

Assumption of Library Corporation Costs

FY90 is the final year of a three year process in which the Town assumes costs previously paid for by the Library Corporation, under a Master Agreement. The Town has covered electricity, water, sewer, printing, office supplies; in FY90 the Town covers heating, telephone costs, and the Fowler Library custodian costs.

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|------------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|---|
| 5111 | Director | MP-8 | 1.0 | 45,619 | 1.0 | 45,619 | There are no significant changes in staffing. However, staff hours have been increased 1,155 as follows: Pages: 864 hours (additional) Weekend Custodian: 171 hours Staff Librarian: 120 hours |
| | Assistant Director | MP-4 | 1.0 | 29,907 | 1.0 | 29,907 | |
| | Curator | MP-2 | 1.0 | 27,912 | 1.0 | 27,912 | |
| | Branch Librarian | MP-2 | 1.0 | 23,443 | 1.0 | 23,440 | |
| | Reference Librarian | MP-2 | 1.0 | 25,424 | 1.0 | 25,830 | |
| | Children's Librarian | MP-2 | 1.0 | 25,613 | 1.0 | 25,613 | |
| | Technical Services Librarian | MP-2 | 1.0 | 28,327 | 1.0 | 28,327 | |
| | Staff Librarian | MP-1 | 1.0 | 23,954 | 1.0 | 24,079 | |
| | Administrative Assistant | ACL-5 | 1.0 | 22,517 | 1.0 | 23,351 | |
| | Circulation Supervisor | ACL-4 | 1.0 | 20,095 | 1.0 | 21,110 | |
| | Principal Library Assistant | ACL-3 | 3.0 | 60,000 | 3.0 | 61,234 | |
| | Senior Library Assistant | ACL-2 | 2.0 | 36,000 | 2.0 | 38,136 | |
| | Senior Building Custodian | LA-2 | 1.0 | 21,295 | 1.0 | 20,042 | |
| | Building Custodian | LA-1 | 1.0 | 18,094 | 1.0 | 19,000 | |
| | | | 17.0 | 408,200 | 17.0 | 413,600 | |
| 5112 | Staff Librarian | MP-1 | 1,520 hrs | 17,300 | 1,640 hrs | 19,573 | |
| | Staff Assistant | ACL-4 | 2,610 hrs | 29,488 | 2,610 hrs | 30,696 | |
| | Senior Library Assistant | ACL-2 | 6,943 hrs | 62,830 | 6,371 hrs | 60,548 | |
| | | | 11,073 hrs | 109,618 | 10,621 hrs | 110,817 | |
| 5120 | Library Pages | Misc. | 5,000 hrs | 25,000 | 5,864 hrs | 29,320 | |
| | Sunday Opening | Misc. | 450 hrs | 3,160 | 400 hrs | 3,937 | |
| | Weekend Custodian | LA-1 | 129 hrs | 1,140 | 300 hrs | 2,589 | |
| | | | 5,579 hrs | 29,300 | 6,564 hrs | 35,846 | |
| 5130 | Custodial Overtime | | 100 hrs | 1,400 | 100 hrs | 1,400 | |
| 5191 | Tuition Reimbursement | | -- | 1,500 | -- | 1,500 | |
| | | | | 2,900 | | 2,900 | |
| | Total | | 50,291 hrs | 550,018 | 50,824 hrs | 563,163 | |

Account Function: HUMAN SERVICES

Account Name: HEALTH SERVICES

Account # 40

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|----------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 5306 | Purchase of Services | 6,488 | 3,656 | 6,500 | 6,500 | 6,500 | |

EXPENSE DETAIL:

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

The FY90 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 89-90

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|---------------|---------------|---------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 55,183 | 60,022 | 65,364 | 75,456 | 68,660 | |
| 5200/ 5300 | Purchase of Services | 8,130 | 8,389 | 9,470 | 8,675 | 8,675 | |
| 5400/ 5500 | Supplies | 1,860 | 1,933 | 1,600 | 2,400 | 2,400 | |
| 5700 | Other Charges and Expenses | 2,186 | 2,200 | 2,200 | 2,200 | 2,200 | |
| | Summer Program Subsidy | 7,483 | 7,500 | 3,000 | 0 | 0 | |
| | Total | 74,842 | 80,044 | 81,634 | 88,731 | 81,935 | |

EXPENSE DETAIL:

5200/5700 - All expenses are routine and most have been level funded. Typical expenses include \$3,600 for telephone; \$4,400 for printing; and \$1,700 for office supplies.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|-----------------|---------------|----------------|-------------------|
| Appropriation | 70,634 | 70,935 | 0.4% |
| Recreation Fund | 11,000 | 11,000 | 0.0% |
| | 81,634 | 81,935 | 0.4% |

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: RECREATION ADMIN. SALARIES

Account # 41

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|---------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Director | MP-6 | 0.67 | 29,003 | 0.67 | 29,231 | |
| | Program Coordinator | MP-2 | 1.00 | 21,746 | 1.00 | 24,704 | |
| | Secretary II | ACL-3 | 0.67 | 14,615 | 0.67 | 14,725 | |
| | | | <u>2.34</u> | <u>65,364</u> | <u>2.34</u> | <u>68,660</u> | |

SALARY DETAIL:

Two-thirds of the Director and Secretary salaries are budgeted in this account and one-third in the Hunt Recreation Center account.

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: RECREATION SCHOLARSHIP

Account # 42

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|-------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| | Scholarship | 3,000 | 3,000 | 7,500 | 12,500 | 10,500 | |

EXPENSE DETAIL:

The recommended amount will support Summer Camp Scholarships for about 40 Concord families or about 50 children. The increase here is offset by a decrease in the Summer Program Subsidy in the Recreation Administration Account.

FUNDING:

Appropriation Only - 40% Increase FY 89-90

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: HUNT GYM

Account # 43

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| 5100 | Personal Services | 0 | 0 | 55,654 | 70,569 | 70,569 | |
| 5200/ 5300 | Purchase of Services | 0 | 0 | 30,610 | 33,882 | 31,382 | |
| 5400/ 5500 | Supplies | 0 | 0 | 3,675 | 3,700 | 3,675 | |
| | Total | 0 | 0 | 89,939 | 108,151 | 105,626 | |

EXPENSE DETAIL:

5200/5500 - The increase for FY90 reflects a twelve month budget. FY89 costs were based on a ten month budget. Typical expenses include electricity and natural gas \$17,500; water and sewer \$4,077; and weekend custodial services \$5,780.

FUNDING:

| | FY89 Budget | FY90 Recommend | % Change FY 89-90 |
|-----------------|-------------|----------------|-------------------|
| Appropriation | 71,603 | 78,089 | 9.1% |
| Recreation Fund | 18,336 | 27,537 | 50.2% |
| | 89,939 | 105,626 | 17.4% |

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

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: HUNT GYM SALARIES

Account # 43

| Sa1. Code | Position Title | Sa1. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|---------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Administrator | MP-6 | 0.33 | 14,501 | 0.33 | 14,398 | |
| | Secretary II | ACL-3 | 1.33 | 15,168 | 1.33 | 25,770 | |
| | Senior Building Custodian | LA-2 | 1.00 | 16,965 | 1.00 | 21,381 | |
| | | | <u>2.66</u> | <u>46,634</u> | <u>2.66</u> | <u>61,549</u> | |
| 5120 | Weekend Supervision | Misc. | 902 hrs | 9,020 | 902 hrs | 9,020 | |
| | | | | <u>55,654</u> | | <u>70,569</u> | |

SALARY DETAIL:

5111 - The Recreation Director/Hunt Gym Administrator and Secretary II positions are partially budgeted here (33%). The other portion of these salaries show in the Recreation budget.

5120 - This provides facility and program supervision for twenty-two (22) hours of weekend operation.

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: HARVEY WHEELER COMMUNITY CENTER

Account # 44

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 35,327 | 42,240 | 29,707 | 25,019 | 18,239 | |
| 5200/ 5300 | Purchase of Services | 22,244 | 16,070 | 23,925 | 23,775 | 23,765 | |
| 5400/ 5500 | Supplies | 3,941 | 4,583 | 4,710 | 4,825 | 4,710 | |
| 5800 | Capital Outlay | 3,925 | 30,266 | 0 | 0 | 0 | |
| | Total | 65,437 | 93,159 | 58,342 | 53,619 | 46,714 | |

EXPENSE DETAIL:

5200-5500 - All expenses are routine. Most accounts were level funded or are anticipated to cost less. Items include \$10,200 for heating fuel; \$5,775 for electricity; \$750 for copier maintenance; and \$3,500 for custodial supplies.

FUNDING:

Appropriation Only - 19.9% Decrease FY 89-90

COMMENTS:

The Harvey Wheeler Community Center will be managed by the Council On Aging Coordinator (formerly by the Recreation Director prior to completion of the Hunt Recreation Center).

Account Function: HUMAN SERVICES

Account Name: HARVEY WHEELER COMM.CTR. SALARIES

Account # 44

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|-------------------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Administrative Staffing | -- | 0.5 | 10,516 | -- | 0 | |
| | Custodian | LA-1 | 1.0 | 19,191 | 1.0 | 18,239 | |
| | | | <u>1.5</u> | <u>29,707</u> | <u>1.0</u> | <u>18,239</u> | |

SALARY DETAIL:

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: COUNCIL-ON-AGING

Account # 45

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 5100 | Personal Services | 35,074 | 44,476 | 49,766 | 55,258 | 46,128 | |
| 5200/ 5300 | Purchase of Services | 7,784 | 18,669 | 20,395 | 23,234 | 23,968 | |
| 5400/ 5500 | Supplies | 2,007 | 1,127 | 600 | 1,250 | 1,100 | |
| 5700 | Other Charges and Expenses | 474 | 526 | 725 | 750 | 675 | |
| 5800 | Capital Outlay | 5,107 | 260 | 0 | 0 | 0 | |
| | Total | 50,446 | 65,058 | 71,486 | 80,492 | 71,871 | |

EXPENSE DETAIL:

5200/5300 - Local share of Minuteman Home Care Corporation \$1,460; Program Instructors \$1,800; Stipend Volunteers \$1,560; The Friendly Visitor Program to visit isolated seniors is \$1,248. Also included is \$1,000 for the local share of the State funded Wellness Clinic.

5400/5500 - Routine items include office and copier supplies and professional journals.

FUNDING:

Appropriation Only - +0.5% Increase FY 89-90

COMMENTS:

State funding for various programs is decreasing rapidly. Previously, the State provided a grant for the Friendly Visitor Program. In FY90 the Town will cover the entire cost (\$1,248). The Wellness Clinic cost is \$6,656. FY90 is the final year the State will provide funding.

Account Function: HUMAN SERVICES

Account Name: COUNCIL-ON-AGING SALARIES

Account # 45

| Sal. Code | Position Title | Sal. Grade | FY89 # Budgeted Positions | FY89 Budgeted Amount | FY90 # Recommend Positions | FY90 Recommend Amount | Comments |
|-----------|----------------|------------|---------------------------|----------------------|----------------------------|-----------------------|----------|
| 5111 | Coordinator | MP-3 | 1.0 | 29,579 | 1.0 | 24,942 | |
| | Secretary II | ACL-3 | .1.0 | 20,187 | 1.0 | 21,186 | |
| | | | 2.0 | 49,766 | 2.0 | 46,128 | |

SALARY DETAIL:

5111 - The Coordinator position will be held by one individual.

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: TRANSPORTATION

Account # 46

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|---------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| | Community Bus | 16,000 | 16,000 | 16,000 | 16,800 | 16,800 | |

EXPENSE DETAIL:

The Community Bus will service riders in conjunction with the Council on Aging van providing three mornings and three afternoons a week.

FUNDING:

Appropriation Only - 5% Increase FY 89-90

COMMENTS:

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Veterans' Services: | | | | | | |
| 5100 | Personal Services | 11,015 | 12,289 | 10,516 | 10,516 | 10,516 | |
| | Veterans' Benefits: | | | | | | |
| 5200/ 5300 | Purchase of Services | 12,074 | 13,395 | 13,520 | 13,520 | 13,520 | |
| 5700 | Other Charges and Expenses | 2,395 | 3,791 | 4,200 | 4,200 | 4,200 | |
| | Subtotal Benefits | 14,469 | 17,186 | 17,720 | 17,720 | 17,720 | |
| | Total | 25,484 | 29,475 | 28,236 | 28,236 | 28,236 | |

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.

FUNDING:

Appropriation Only - No Change FY 89-90

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: CEREMONIES & CELEBRATIONS

Account # 48

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|-----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| A | Public Ceremonies Committee | 8,653 | 12,104 | 11,550 | 12,990 | 12,007 | |
| B | Memorial Day Flags | 1,607 | 1,500 | 1,500 | 1,500 | 1,500 | |
| C | Street Flags | 846 | 1,496 | 1,500 | 1,500 | 1,500 | |
| D | U.N. Day Committee | 119 | 0 | 100 | 100 | 100 | |
| E | Special Events | 0 | 0 | 1,000 | 1,000 | 1,000 | |
| | Total | 11,225 | 15,100 | 15,650 | 17,090 | 16,107 | |

EXPENSE DETAIL:

A. Expenses have increased slightly for food, police services, and communications equipment.

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 - 2.9% Increase FY 89-90

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: INFORMATION CENTER

Account # 49

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| | Information Center | 3,000 | 3,000 | 4,500 | 4,500 | 4,500 | |

EXPENSE DETAIL:

This budget provides partial support for the Information Booth operated by the Chamber of Commerce at Heywood Meadow.

FUNDING:

Appropriation Only - No Change FY89-90

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: HISTORICAL COMMISSION

Account # 50

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|---------------|----------------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | COMMISSION EXPENSE | | | | | | |
| 5200/ 5300 | Purchase of Services | 166 | 0 | 150 | 3,500 | 3,500 | |
| 5400/ 5500 | Supplies | 78 | 0 | 350 | 500 | 350 | |
| 5700 | Other Charges and Expenses | 25 | 20 | 0 | 0 | 0 | |
| | ORAL HISTORY PROGRAM | 0 | 1,506 | 2,000 | 3,000 | 3,000 | |
| | TOTAL | 269 | 1,526 | 2,500 | 7,000 | 6,850 | |

EXPENSE DETAIL:

Commission Expense includes the following projects:

- | | |
|--|---------|
| (1) Overlay maps showing historic & archaeological sites | \$3,000 |
| (2) Gleason glass negatives | 500 |
| (3) Misc. operating expenses | 350 |

The Oral History Program is a continuation of funding for projects under the direction of the Oral History Coordinator. The appropriation represents payment in full for all Oral History related expense.

FUNDING:

Appropriation Only - 174% Increase FY 89-90

COMMENTS:

Account Function: HUMAN SERVICES

Account Name: OTHER AGENCIES

Account # 51

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|---------------------|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Eliot Mental Health | 18,594 | 19,251 | 19,250 | 25,000 | 20,212 | |
| | Service to Youth | 16,040 | 16,043 | 16,050 | 20,000 | 16,852 | |
| | Total | 34,634 | 35,294 | 35,300 | 45,000 | 37,064 | |

EXPENSE DETAIL:

FUNDING:

Appropriation Only - 5% Increase FY 89-90

COMMENTS:

Account Function: UNCLASSIFIED

APPROPRIATION SUMMARY

Account #

52-57

| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|-------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| 52A | Health/Life/Dental Insurance | 533,250 | 560,000 | 646,800 | 750,000 | 750,000 | |
| 52B | Property/Liability Insurance | 350,500 | 218,750 | 227,000 | 256,000 | 256,000 | |
| 53 | Town Employee Benefits | 26,085 | 77,375 | 48,800 | 61,600 | 61,600 | |
| 54 | Unemployment & Worker's Comp. | 26,261 | 42,011 | 21,000 | 25,000 | 25,000 | |
| 55 | Reserve Fund | 72,900 | 195,264 | 85,000 | 95,000 | 95,000 | |
| 56 | Retirement | 1,025,540 | 1,088,047 | 1,124,000 | 1,124,000 | 1,124,000 | |
| 57 | Social Security & Medicare | 16,461 | 30,634 | 52,000 | 72,800 | 72,800 | |
| | Total Appropriation | <u>2,050,997</u> | <u>2,212,081</u> | <u>2,204,600</u> | <u>2,384,400</u> | <u>2,384,400</u> | |

| Acct.# | Account Name | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|-------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| 52A | Health/Life/Dental Insurance | 579,413 | 631,371 | 700,000 | 812,500 | 812,500 | |
| 52B | Property/Liability Insurance | 350,500 | 218,750 | 227,000 | 256,000 | 256,000 | |
| 53 | Town Employee Benefits | 26,085 | 77,375 | 48,800 | 61,600 | 61,600 | |
| 54 | Unemployment & Worker's Comp. | 26,261 | 42,011 | 21,000 | 25,000 | 25,000 | |
| 55 | Reserve Fund | 72,900 | 195,264 | 85,000 | 95,000 | 95,000 | |
| 56 | Retirement | 1,025,540 | 1,088,047 | 1,124,000 | 1,124,000 | 1,124,000 | |
| 57 | Social Security & Medicare | 16,461 | 33,626 | 57,100 | 80,000 | 80,000 | |
| | Total Budget | <u>2,097,160</u> | <u>2,286,444</u> | <u>2,262,900</u> | <u>2,454,100</u> | <u>2,454,100</u> | |
| | FUNDING SUMMARY: | | | | | | |
| | Appropriation | 2,050,997 | 2,212,081 | 2,204,600 | 2,384,400 | 2,384,400 | |
| | Light Fund | 24,752 | 24,597 | 29,400 | 35,000 | 35,000 | |
| | Water Fund | 13,393 | 15,822 | 17,400 | 20,900 | 20,900 | |
| | Sewer Fund | 6,303 | 8,821 | 9,400 | 11,300 | 11,300 | |
| | Parking Meter Fund | 1,715 | 1,805 | 2,100 | 2,500 | 2,500 | |
| | School Department | 0 | 0 | 0 | 0 | 0 | |
| | Insurance Reserve Fund | 0 | 23,318 | -- | -- | -- | |
| | | <u>2,097,160</u> | <u>2,286,444</u> | <u>2,262,900</u> | <u>2,454,100</u> | <u>2,454,100</u> | |

Account Function: UNCLASSIFIED

Account Name: INSURANCE--HEALTH/LIFE/DENTAL

Account # 52A

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Health Insurance | 507,250 | 565,595 | 590,000 | 677,700 | 677,700 | |
| | Life Insurance | 9,369 | 9,302 | 10,000 | 15,900 | 15,900 | |
| | Dental Insurance | 50,294 | 56,474 | 60,000 | 68,900 | 68,900 | |
| | Disability Insurance | 0 | 0 | 40,000 | 50,000 | 50,000 | |
| | Claims Administration Service | 1,262 | 0 | -0- | -0- | -0- | |
| | Transfer to: Insurance Reserve Fund | 11,238 | 0 | --- | --- | --- | |
| | Total | 579,413 | 631,371 | 700,000 | 812,500 | 812,500 | |

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. Stop-loss insurance is purchased from Blue Cross which limits the Town's annual liability for any specific claimant to \$40,000. This program is operated jointly with the Town of Carlisle, the Concord-Carlisle Regional School District and the administrative offices of the CASE Collaborative. The Treasurer of the Town of Concord is the Group Claims Trust Fund administrator for this buying group. The amount shown in this budget covers employees of the Town of Concord and the Concord Public Schools (K-8).

Employee and employer contribution rates for the Blue Cross plan are set by the Trust Group based upon projected claims, the Blue Cross administrative fee and the cost of the stop-loss insurance. The budget request anticipates a 10% increase in the employer contribution rate for both 3/1/89 and 3/1/90.

The disability insurance plan has not yet been implemented.

FUNDING:

| | FY88 | FY89 | FY90 |
|---------------|---------|---------|---------|
| Appropriation | 560,000 | 646,800 | 750,000 |
| Light Fund | 23,778 | 28,000 | 33,000 |
| Water Fund | 14,805 | 15,700 | 18,500 |
| Sewer Fund | 7,665 | 7,400 | 8,500 |
| Parking Meter | 1,805 | 2,100 | 2,500 |
| Insurance | 23,318 | -- | -- |
| Reserve Fund | --- | --- | --- |
| | 631,371 | 700,000 | 812,500 |

Increase of +16.1% from FY89-90

Membership @ 6/30/88

| | | Town Share Monthly Rates | | |
|------------|---------|--------------------------|----------------|----------|
| Health: | Family | Indiv. | | |
| Blue Cross | 109 | 137 | Health @ 3/88: | |
| Medex | -- | 142 | Family | \$160.00 |
| HMO's | 96 | 72 | Indiv. | 68.00 |
| | | | Medex | 30.10 |
| Dental: | 191 | 142 | Dental @ 9/88: | |
| Life: | Active | 379 | Family | \$22.03 |
| | Retired | 207 | Indiv. | 7.76 |

Account Function: UNCLASSIFIED

Account Name: INSURANCE--PROPERTY/LIABILITY

Account # 52B

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Insurance Premiums | 258,214 | 288,305 | 326,934 | 366,166 | 366,166 | |
| | Damages to Person & Property | 0 | 15,000 | 250 | 250 | 250 | |
| | Insurance Advisor | 6,829 | 8,953 | 5,000 | 7,500 | 7,500 | |
| | Transfer to: Insurance Reserve Fund | 171,445 | 4,351 | -- | -- | -- | |
| | Total Budget | 436,488 | 316,609 | 332,184 | 373,916 | 373,916 | |
| | Less amount paid by Schools, Utilities, & Lessees | (85,988) | (97,859) | (105,184) | (117,916) | (117,916) | |
| | Total Appropriation | 350,500 | 218,750 | 227,000 | 256,000 | 256,000 | |

EXPENSE DETAIL:

| Coverage | FY87 Gross Actual | FY88 Gross Actual | FY89 Gross Budget | FY90 Gross Estimate | FY90 Schl/Util Estimate | FY90 Town Share Estimate |
|-----------------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------------|--------------------------------|
| Auto | 69,893 | 88,082 | 98,908 | 110,777 | 40,988 | 69,789 |
| P.O.Liability | 7,763(a) | 7,725 | 8,652 | 9,690 | 0 | 9,690 |
| Prop./G.L.Pkg. | 142,526 | 142,438 | 163,224 | 182,810 | 71,400 | 111,410 |
| Boiler | 6,800 | 6,782 | 7,596 | 8,508 | 5,528 | 2,980 |
| Pol./Fire Risks | 3,900 | 2,167 | 2,427 | 2,718 | 0 | 2,718 |
| EMT Prof.Liab. | 6,032 | 6,240 | 6,989 | 7828 | 0 | 7,828 |
| Police Prof. | 20,000(b) | 33,645 | 37,682 | 42,204 | 0 | 42,204 |
| Bonds | 1,300 | 1,225 | 1,456 | 1,631 | 0 | 1,631 |
| Total Premiums | 258,214 | 288,305 | 326,934 | 366,166 (c) | 117,916 | 248,250 |

(a) Limits lowered from \$5 million to \$1 million.

(b) Coverage excluded from General Liability; separate policy purchased.

(c) Represents 12% increase from FY89 budgeted premiums.

FUNDING: The Schools (CPS, CCRHS), Utilities (Electric, Water, Sewer), and several lessees (Emerson Umbrella, FOPAC) are charged for their share of premiums. The balance is appropriated.

Account Function: UNCLASSIFIED

Account Name: TOWN EMPLOYEE BENEFITS

Account # 53

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|----------------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| | Retirement - Unused Sick Leave | 10,948 | 54,584 | 23,200 | 36,000 | 36,000 | |
| | Unused Personal Leave | 10,821 | 11,631 | 13,300 | 13,300 | 13,300 | |
| | Public Safety-Medical Disability | 4,316 | 6,000 | 6,000 | 6,000 | 6,000 | |
| | Employee Assistance Program | 0 | 5,160 | 6,300 | 6,300 | 6,300 | |
| | Total | 26,085 | 77,375 | 48,800 | 61,600 | 61,600 | |

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 annual expense for the past five years is as follows:

| FY84 | FY85 | FY86 | FY87 | FY88 | Average |
|--------|--------|--------|--------|--------|---------|
| 22,219 | 22,012 | 28,776 | 10,948 | 54,584 | 27,708 |

The FY90 request attempts to reflect assumptions about two elements affecting the cost of this item: the FY90 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 18 retirees eligible for this benefit.

Employee Assistance Program - This program assists employees in addressing personal/family problems which affect job performance.

FUNDING:

Appropriation Only
26.2% increase

Account Function: UNCLASSIFIED

Account Name: UNEMPLOYMENT & WORKERS' COMP.

Account # 54

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|---------------------------|---------------|---------------|--------------|---------------------|------------------------|---------------------|
| | Unemployment Compensation | 7,220 | 11,473 | 12,000 | 12,000 | 12,000 | |
| | Worker's Compensation | 19,041 | 30,538 | 9,000 | 13,000 | 13,000 | |
| | Total | 26,261 | 42,011 | 21,000 | 25,000 | 25,000 | |

EXPENSE DETAIL:

Unemployment Compensation:

Claims involve layoff from Town service, layoff from subsequent employment, transfer of spouse, underemployment. 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 \$255 per week plus \$25 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 \$130,000.

Worker's Compensation:

This covers legal and medical expenses only; salary costs are charged to the department's budget. Expenses in FY87 and FY88 were unusually high as the result of a few serious accidents in both Town and CPS departments. The FY90 budget request anticipates a more normal experience.

FUNDING:

Appropriation Only - 19% Increase FY 89-90

COMMENTS:

Unemployment Compensation

| | FY87 | FY88 | FY89 5 mos |
|------------------------|------|------|---------------|
| # of Beneficiaries | | | |
| Town Departments | 0 | 0 | 4 |
| Concord Public Schools | 4 | 5 | 3 |

Account Function: UNCLASSIFIED

Account Name: RESERVE FUND

Account # 55

| Code | Description | FY 87 Transfers | FY 88 Transfers | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--------------|--------------------|--------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Reserve Fund | 72,900 | 195,264 | 85,000 | 95,000 | 95,000 | |

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 operating budgets over the past decade. This is because the Concord Public School Committee has the legal authority to transfer appropriations within the overall amount appropriated to it by Town Meeting. The Board of Selectmen have no similar authority to make transfers between the 59 separate appropriation accounts which constitute the Town Government budget.

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 Government budget. To accomplish this target objective fully in FY90 would require an appropriation of approximately \$110,000.

FUNDING:

Appropriation Only - 11.8% Increase FY89-90

COMMENTS:

| | |
|--------------------------------------|---------|
| FY88 original appropriation | 75,000 |
| Additions voted at 1988 Town Meeting | 125,000 |
| | 200,000 |

FY88 Uses:

| | |
|--------------------------------|--------|
| Ripley School Heating System | 50,000 |
| Town Employee Benefits | 34,844 |
| Police Department | 33,000 |
| Workers Compensation (medical) | 26,900 |
| Legal Services | 17,006 |
| Refuse Disposal | 15,000 |
| Inspections | 9,230 |
| All Other (4 accounts) | 9,284 |

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--------------------------------|------------------|------------------|------------------|---------------------------|------------------------------|------------------------|
| | Contributory Retirement | 921,305 | 984,830 | 1,019,000 | 1,070,256 | 1,070,256 | |
| | Non-Contributory Retirement | 4,235 | 3,217 | 5,000 | 3,744 | 3,744 | |
| | Pension Liability Reserve Fund | 100,000 | 100,000 | 100,000 | 50,000 | 50,000 | |
| | Total | 1,025,540 | 1,088,047 | 1,124,000 | 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 9/30/88 (\$1,380,312-up 9.5%) and (2) the status of the Pension Fund as of 9/30/88 (\$2,388,653-up 29%). 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 (including CPS), CCHS and the CHA. The FY88, FY89 and projected FY90 costs are:

| | FY88 | FY89 | FY90 (est) |
|----------------|--------------|-----------|-----------------|
| Pension Fund | \$ 1,116,519 | 1,161,358 | 1,242,367 (+7%) |
| Expense Budget | 55,200 | 60,000 | 85,000 |
| Total | \$ 1,171,719 | 1,221,358 | 1,327,367 |

The Town's share for FY90 is 80.63% of the total.

Pension Liability Reserve Fund: This fund was established in 1977, initially to charge the enterprise operations (Water, Sewer, Electric) for the cost of retirement benefits attributable to their payrolls and to accumulate these funds as a reserve to meet prior unfunded pension liabilities. Commencing in 1981, the Town has also made an annual appropriation of \$100,000. As of 9/30/88, the market value of Pension Reserve Fund assets was \$3,561,449. This is 26% of total Retirement Plan assets at that date.

The most recent valuation of the system, as of January 1, 1987, showed an unfunded liability of \$9,262,000. The purpose of the Pension Reserve appropriation has been to keep the Town on a schedule to "pay off" this liability over thirty years. For FY90, the combined total of required appropriation to the Pension Fund (\$1,242,367 est) and the charges to be made to the enterprise funds will nearly meet this schedule. The appropriation of \$50,000 to the Pension Liability Reserve Fund will bring total allocations to about 15% of payroll.

FUNDING:

Appropriation Only
No Change FY 89-90

The following employer groups are part of the Concord Retirement System:

- Town of Concord
- Concord Public Schools
- Concord Carlisle Regional School District
- Concord Housing Auth.

Teaching staff are members of the Mass. Teachers Retirement System.

| Account Function: UNCLASSIFIED | | | Account Name: SOCIAL SECURITY / MEDICARE | | | Account #57 | |
|--------------------------------|----------------------------|---------------|--|--------------|---------------------|------------------------|---------------------|
| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
| | Social Security - Medicare | 16,461 | 33,626 | 57,100 | 80,000 | 80,000 | |

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 cost reflects coverage of about 17% of the gross payroll. The FY 1989 budget estimate assumes coverage of 26% of the gross payroll, and the FY 1990 proposed budget assumes coverage of 35% 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 remains under active consideration in efforts to trim the federal deficit. Such legislation could add \$150,000 to FY 1990 expense, and about \$65,000 to the Town's share of the CCRSD assessment.

FUNDING:

| | FY88 Actual | FY89 Budget | FY90 Proposed |
|---------------|-------------|-------------|---------------|
| Appropriation | 30,634 | 52,000 | 72,800 |
| Light Fund | 819 | 1,400 | 2,000 |
| Water Fund | 1,017 | 1,700 | 2,400 |
| Sewer Fund | 1,156 | 2,000 | 2,800 |
| | 33,626 | 57,100 | 80,000 |

COMMENTS:

| | % of Payroll Covered | | % of Expense | |
|------------|----------------------|-----|--------------|-----|
| | Town | CPS | Town | CPS |
| FY 87 | 11% | 7% | 60% | 40% |
| FY 88 | 21 | 14 | 59 | 41 |
| FY 89 est. | 30 | 20 | 60 | 40 |
| FY 90 est. | 40 | 28 | 60 | 40 |

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| Account Function: DEBT SERVICE | | APPROPRIATION SUMMARY | | | | Account # 58 | |
|--------------------------------|---------------------------------|-----------------------|---------------|---------------|---------------------|------------------------|---------------------|
| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Approp. | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
| Long Term Debt | | | | | | | |
| 5910 | Town: Principal | 345,225 | 340,225 | 490,225 | 751,225 | 751,225 | |
| 5920 | Interest | 104,701 | 120,822 | 221,974 | 271,529 | 271,529 | |
| | Subtotal | 449,926 | 461,047 | 712,199 | 1,022,754 | 1,022,754 | |
| 5910 | School: Principal | 455,000 | 420,000 | 350,000 | 125,000 | 125,000 | |
| 5920 | Interest | 75,745 | 62,920 | 50,410 | 30,200 | 30,200 | |
| | Subtotal | 530,745 | 482,920 | 400,410 | 155,200 | 155,200 | |
| 5910/20 | Total Long Term Debt | 980,671 | 943,967 | 1,112,609 | 1,177,954 | 1,177,954 | |
| 5930 | Bond Anticipation Note Interest | 42,934 | 99,602 | 237,391 | 112,046 | 112,046 | |
| 5940 | Issuance Costs/Administration | 1,789 | 18,755 | 30,000 | 20,000 | 20,000 | |
| | Total Appropriation | 1,025,394 | 1,062,324 | 1,380,000 | 1,310,000 | 1,310,000 | |
| | General Fund Portion | 1,025,394 | 1,053,324 | 1,335,077 | 1,272,125 | 1,272,125 | |
| | Land Fund Portion | 0 | 9,000 | 44,923 | 37,875 | 37,875 | |

EXPLANATION:

Long-Term debt includes debt issued through the November 1988 bond sale.

The Land Fund portion of the appropriation represents debt service on the Heywood Meadow Acquisition (\$175,000 principal issued December 1, 1987).

The amount requested for anticipation note interest is the projected requirement for short-term and construction period financing for debt-financed projects already authorized and for authorizations recommended on the 1989 Annual Town Meeting Warrant.

Any further debt authorizations for FY90 implementation could require an increase in this appropriation.

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|-------------------------|--|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------------|
| | Long Term Debt | | | | | | |
| 5910 5920 | Town: Principal Interest | 345,225 104,701 | 340,225 120,822 | 490,225 221,974 | 751,225 271,529 | 751,225 271,529 | |
| | Subtotal | 449,926 | 461,047 | 712,199 | 1,022,754 | 1,022,754 | |
| 5910 5920 | School: Principal Interest | 455,000 75,745 | 420,000 62,920 | 350,000 50,410 | 125,000 30,200 | 125,000 30,200 | |
| | Subtotal | 530,745 | 482,920 | 400,410 | 155,200 | 155,200 | |
| 5910 5920 | Utilities: Principal Interest | 284,775 98,786 | 254,775 118,971 | 319,775 161,659 | 238,775 162,041 | 238,775 162,041 | |
| | Subtotal | 383,561 | 373,746 | 481,434 | 400,816 | 400,816 | |
| 5910/20 5930 5940 | Total Long-Term Debt Bond Anticipation Note Interest Issuance Costs/Administration | 1,364,232 96,209 2,246 | 1,317,713 157,605 32,567 | 1,594,043 262,132 38,000 | 1,578,770 197,046 30,000 | 1,578,770 197,046 30,000 | |
| | Total | 1,462,687 | 1,507,885 | 1,894,175 | 1,805,816 | 1,805,816 | |
| | FUNDING: Appropriation | 1,025,394 | 1,062,324 | 1,380,000 | 1,310,000 | 1,310,000 | |
| | Water Fund | 124,997 | 99,252 | 95,450 | 85,130 | 85,130 | |
| | Sewer Fund | 181,401 | 222,119 | 301,240 | 269,906 | 269,906 | |
| | Light Fund | 130,895 | 124,190 | 117,485 | 45,780 | 45,780 | |
| | Landfill Fund | -- | -- | -- | 95,000 | 95,000 | |

EXPLANATION:

This page shows total debt service costs for all funds.

It anticipates that the Article to establish a Landfill Enterprise Fund will be adopted.

Account Function: SPECIAL APPROPRIATIONS

Account Name: LAND FUND

Account # 101

| Code | Description | FY 87 Transfers | FY 88 Transfers | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|------|--------------------------------|--------------------|--------------------|-----------------|---------------------------|------------------------------|------------------------|
| | Tax Levy transfer to Land Fund | 391,000 | 400,000 | 500,000 | 100,000 | 100,000 | |

EXPENSE DETAIL:

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

1. appropriations voted at any Annual or Special Town Meeting
2. interest income on any unused balance in the fund
3. gifts of monies by private parties.

This budget account shows the appropriations voted by the Town, supported by the property tax levy. A full record of sources and uses appears on the following page.

FUNDING:

Appropriation

COMMENTS:

See Next Page

Land Acquisition

From Land Fund:

FY87: Marshall land (Harrington Avenue) - 3.69 acres.

FY88: EDCO land (Barrett's Mill Road) - 4.22 acres

- \$300,000 from Land Fund, \$385,000 from Free Cash (General Fund balance).

Ayrshire subdivision lots (off Williams Road)

- \$300,000 from Land Fund; one year option is due to expire shortly and the 1989 Town Meeting Warrant will include an article to rescind this appropriation assuming the option has not been exercised.

Debt Service: Heywood Meadow land purchased in 1986 - 1 acre.

- Town share of \$175,000 was borrowed as part of the December 1, 1987 debt issue. Total cost for the 8-year life of this debt is \$222,565. Annual debt service has been budgeted as an expense of the land fund; this is, however, an annual decision to be made by Town Meeting in adopting the budget.

Other Purchases:

- Over the past several years, public funds have been allocated to purchase an additional 68.5 acres of land and secure Agricultural Preservation Restrictions on 65.6 acres. These transactions are being supported from financing sources other than the Land Fund. Refer to the table below.

| Town Meeting | Amount | Parcel | Fund Source |
|--------------|---------|--------------------------------|--------------|
| 4/5/83 | 470,000 | Robinson Well Site (40 acres) | Water Fund |
| 11/6/85 | 690,000 | Howe Land (27.5 acres) | General Fund |
| 7/8/87 | 125,000 | Hugh Cargill Well (1 acre) | Water Fund |
| 4/12/88 | 600,000 | Hutchins Farm APR (65.6 acres) | General Fund |

LAND FUND HISTORY

| | <u>Actual</u> | | <u>Projected</u> | |
|-------------------------|-------------------|-------------------|--------------------|-------------------------|
| | <u>FY87</u> | <u>FY88</u> | <u>Budget FY89</u> | <u>Recommended FY90</u> |
| Sources: | | | | |
| Beginning balance | \$ -0- | \$ 9,566 | \$ 401,171 | \$ 281,249 |
| Tax levy | 391,000 | 400,000 | 500,000 | 100,000 |
| Recission of prior use | -0- | -0- | -0- | 300,000 |
| Interest earned | 8,339 | 12,630 | 25,000 | 25,000 |
| | <u>\$ 399,339</u> | <u>\$ 422,196</u> | <u>\$ 926,171</u> | <u>\$ 706,249</u> |
| Uses: | | | | |
| Debt service | \$ -0- | \$ 9,000 | \$ 44,922 | \$ 37,875 |
| Land purchase | 385,000 | -0- | 590,000 | |
| Options | -0- | 10,000 | -0- | |
| Legal, appraisal, misc. | 4,773 | 2,025 | 10,000 | |
| | <u>\$ 389,773</u> | <u>\$ 21,025</u> | <u>\$ 644,922</u> | |
| Ending Balance | <u>\$ 9,566</u> | <u>\$ 401,171</u> | <u>\$ 281,249</u> | |

CONCORD HOUSING AUTHORITY:

The 1983 and 1985 annual Town Meetings appropriated \$300,000 for the Housing Authority's use in acquiring land for housing purposes. The 1988 Town Meeting permitted \$150,000 to be used for the cost of developing the Howe Land site. The other \$150,000 remains unassigned.

The Howe Land and Robinson Well land acquisitions were financed by the issuance of long-term debt. The Hugh Cargill Well land was purchased with funds available in the Water Fund. The cost of the Hutchins Farm APR will be met by a future borrowing.

Thus, the total FY90 fund commitment and request for land acquisition purposes is:

| | <u>General Fund</u> | <u>Water Fund</u> | <u>Land Fund Appropriation</u> |
|-------------------------|---------------------|-------------------|------------------------------------|
| Tax Levy to Land Fund | \$ 100,000 | | |
| Heywood Meadow debt | | | \$ 37,875 |
| Howe Land debt | 101,860 | | |
| Robinson Well site debt | | 61,870 | |
| Total | \$ 201,860 | \$ 61,870 | \$ 37,875 |

An additional \$670,000 (approximately) would remain in the Land Fund available for appropriation.

Total Allocations, FY87-90

| | <u>Debt Service</u> | | <u>Free Cash Allocated</u> | <u>Tax Levy to Land Fund</u> | <u>Grand Total New Funds</u> |
|------|--------------------------|-----------------------|------------------------------------|--------------------------------------|--------------------------------------|
| | <u>Tax Supported</u> | <u>Water Fund</u> | | | |
| FY87 | \$ 137,120 | \$ 71,590 | \$ -0- | \$ 391,000 | \$ 599,710 |
| FY88 | 131,920 | 68,350 | -0- | 400,000 | 600,270 |
| FY89 | 116,720 | 65,110 | 385,000 | 500,000 | 1,066,830 |
| FY90 | 101,860 | 61,870 | -0- | 100,000 | 263,730 |

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Account Function: SPECIAL APPROPRIATIONS

Account Name: VARIOUS

Account # 102-104

| Acct.# | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Dept. Request | Town Manager Recommend | Selectmen Recommend |
|--------|--|------------------|------------------|-----------------|---------------------------|------------------------------|------------------------|
| 102 | Departmental Equipment: | | | | | | |
| | (a) 1954 - 1,000 GPM Fire Pumper District 1 (replacement) | | | Borrowing | 190,000 | 190,000 | |
| | (b) Police Radio Equipment (replacement): | | | Borrowing | 75,000 | 75,000 | |
| | 1 Concord base station | | | | | | |
| | 12 mobile units | | | | | | |
| | 8 portable units | | | | | | |
| | 2 multi-unit chargers | | | | | | |
| | 1 Regional base station | | | | | | |
| 103 | Library book preservation - planning | | | Appropriation | 20,000 | 20,000 | |
| 104 | Road Reconstruction Program | | | Appropriation | 60,000 | 60,000 | |
| | | | | Borrowing | 700,000 | 700,000 | |
| | | | | State Aid | 140,981 | 140,981 | |
| | | | | | <u>900,981</u> | <u>900,981</u> | |
| | | | | | | | |
| | SUMMARY: | | | Appropriation | 80,000 | 80,000 | |
| | | | | Borrowing | 965,000 | 965,000 | |
| | | | | State Aid | 140,981 | 140,981 | |
| | | | | Total | <u>1,185,981</u> | <u>1,185,981</u> | |
| | | | | | ===== | ===== | |

EDUCATION

Account Function: EDUCATION

Account Name: CONCORD PUBLIC SCHOOLS

Account #

| Code | Description | FY 87 Budget | FY 88 Budget | FY 89 Budget | FY 90 FinCom Guideline | Town Manager Recommend | Selectmen Recommend |
|------|---------------|--------------|--------------|--------------|------------------------|------------------------|---------------------|
| | Budget | 8,135,625 | 8,626,542 | 9,127,548 | 9,752,000 | | |
| | Appropriation | 8,115,625 | 8,615,542 | 9,120,548 | 9,752,000 | | |

EXPENSE DETAIL:

In past years, there has been a small amount of federal grant funds treated as part of the Concord Public Schools (CPS) operating budget. For FY90, these funds are no longer available. CPS receives numerous other state and federal grants which are not shown here. The largest of these is the state METCO grant, which in FY89 was estimated at \$441,593. Of this total, \$29,250 has been withheld and may not be received as a result of the state's budgetary problems.

There are certain accounts included in the Town budget which provide for expenses related both to Town government departments and to CPS. In order to fully understand the total funds committed to education, it is necessary to add allocations of the following accounts:

| Town Department | CPS Share |
|--------------------------|------------------|
| Police (crossing guards) | \$29,700 |
| Group Insurance | 250,000 |
| Unemploy/Workers Comp | 12,500 |
| Retirement | 271,300 |
| Pension Reserve | 9,775 |
| Debt Service | 155,200 |
| Medicare Tax | 32,000 |
| | <u>\$760,475</u> |

FUNDING:

The FY90 estimate is the Finance Committee's guideline. It provides for a 5.8% appropriation increase PLUS an additional \$100,000 which the Committee described as "primarily to allow CPS to meet statutory special education requirements."

COMMENTS:

Enrollments at October 1

| | K-5 | Middle | Total |
|--------------|-------|--------|-------|
| ACTUAL: 1984 | 1,051 | 593 | 1,644 |
| 1985 | 1,010 | 530 | 1,540 |
| 1986 | 1,032 | 507 | 1,539 |
| 1987 | 1,062 | 484 | 1,546 |
| 1988 | 1,024 | 485 | 1,509 |
| PROJ: 1989 | 1,052 | 497 | 1,549 |
| 1990 | 1,067 | 509 | 1,576 |

Account Function: EDUCATION

Account Name: CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

Account #

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 FinCom Guideline | Town Manager Recommend | Selectmen Recommend |
|-------|---|---------------|---------------|--------------|------------------------|------------------------|---------------------|
| | Assessment | 4,445,702 | 4,569,287 * | 4,848,465 | 5,071,000 | | |
| NOTE: | FY88 ----- *This reflects a reduction of \$21,523 from the original assessment. See following page. | | | | | | |

EXPENSE DETAIL:

The FY90 estimate is the Finance Committee's guideline. State and federal aid applied to the District's operating budget, and the District's own funds (primarily interest earnings and the use of prior fund balances) are deducted from the gross budget to arrive at a net assessable budget. This amount is shared between the towns of Concord and Carlisle in proportion to the shares of pupil enrollment as of the previous October 1.

| | FY87 | FY88 | FY89 Budget | FY90 FinCom Guideline |
|----------------|-----------|-----------|-------------|-----------------------|
| Gross budget | 7,283,861 | 7,493,231 | 7,859,164 | 8,180,677 |
| Less: | | | | |
| State Aid | 1,428,874 | 1,463,575 | 1,519,068 | 1,519,068 |
| Federal Aid | 5,000 | 5,000 | 5,000 | 5,000 |
| District funds | 133,693 | 202,425 | 190,020 | 135,000 |
| Net assessable | 5,716,294 | 5,822,231 | 6,145,076 | 6,521,609 |
| Concord | 4,445,702 | 4,569,287 | 4,848,465 | 5,071,000 |
| Carlisle | 1,270,592 | 1,252,944 | 1,296,611 | 1,450,609 |

FUNDING:

Appropriation only
(General Fund)

COMMENTS:

State aid supports about 19% of the Region's budget; assessments on the member towns provide about 80% of total resources. The chart on the following page shows student enrollments projected through 10/1/93 and assessments for FY's 1982 to 1990.

CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

| October 1 | Pupil Enrollment | | Concord % | Applied to Assessment Year | Concord Assessment | Concord assessment in 1982 constant \$ |
|-----------|------------------|----------|-----------|----------------------------|---------------------------|--|
| | Concord | Carlisle | | | | |
| 1980 | 1189 | 249 | 82.68% | FY82 | 3,817,722 | |
| 1981 | 1067 | 227 | 82.46% | FY83 | 3,991,210 * | 3,807,322 |
| 1982 | 964 | 230 | 80.74% | FY84 | 3,663,505 | 3,369,837 |
| 1983 | 928 | 257 | 78.31% | FY85 | 3,754,557 | 3,291,961 |
| 1984 | 897 | 235 | 79.24% | FY86 | 4,357,087 | 3,656,130 |
| 1985 | 892 | 255 | 77.77% | FY87 | 4,445,702 | 3,637,393 |
| 1986 | 835 | 229 | 78.48% | FY88 | 4,590,810 * | 3,598,944 |
| 1987 | 744 | 199 | 78.90% | FY89 | 4,848,465 | 3,603,960 |
| 1988 | 657 | 188 | 77.75% | FY90 | 5,071,000 (PROJECTED) | 3,589,189 |

PROJECTED ENROLLMENTS:

| | | | |
|------|-----|-----|--------|
| 1989 | 587 | 178 | 76.73% |
| 1990 | 556 | 177 | 75.85% |
| 1991 | 564 | 171 | 76.73% |
| 1992 | 550 | 179 | 75.45% |
| 1993 | 564 | 189 | 74.90% |

* Original assessment; in accordance with Mass.General Laws, Ch.71,section 16B 1/2, the District is permitted to retain a fund balance of no more than 5% of the operating budget and the budgeted capital costs for the succeeding fiscal year. Any amount in excess of this limit is applied to reduce the assessment on the member towns. As a result of this limitation, the FY83 assessment was reduced \$242,710 and the FY88 assessment was reduced \$21,523.

Account Function: EDUCATION

Account Name: MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

Account #

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Estimate | Town Manager Recommend | Selectmen Recommend |
|------|-------------|---------------|---------------|--------------|----------------|------------------------|---------------------|
| | Assessment | 190,334 | 247,063 | 273,246 | 290,000 | | |

EXPENSE DETAIL:

The Finance Director has estimated the FY90 assessment based upon the Superintendent's proposed budget and October 1, 1988, enrollment figures. It is NOT officially from Minuteman, however.

Concord is assessed a share of the operating budget based upon the ratio of Concord students to the number of students from each member town attending Minuteman as of the previous October 1. Apportionment of certain special operating and capital costs make up the balance of the assessment. State aid and Minuteman's own funds (tuition and prior fund balances) are deducted from the gross budget to arrive at a net assessable budget.

COMMENTS:

Enrollment as of October 1

| | 1984 | 1985 | 1986 | 1987 | 1988 |
|------------------|-------|-------|-------|-------|--------|
| Concord | 40 | 35 | 40 | 37 | 34 |
| 16 member towns | 918 | 827 | 818 | 706 | 642 |
| Concord share % | 4.35 | 4.23 | 4.89 | 5.24 | 5.30 % |
| TOTAL Enrollment | 1,160 | 1,253 | 1,211 | 1,090 | 1,040 |

| | FY86 | FY87 | FY88 | FY89 | FY90 Supt. Proposed |
|-------------------------------|-----------|-----------|-----------|-----------|---------------------|
| Budget | 7,765,597 | 8,359,589 | 9,072,241 | 9,327,452 | 9,314,868 |
| Less: | | | | | |
| State Aid | 2,723,712 | 2,773,873 | 2,798,734 | 2,848,734 | |
| Tuition | 806,700 | 800,000 | 910,715 | 946,963 | |
| Other | 294,000 | 255,000 | 240,000 | 267,000 | |
| Assessment on 16 member towns | 3,941,185 | 4,530,716 | 5,122,792 | 5,264,755 | 5,256,909 |

FUNDING:

Appropriation Only

UNAPPROPRIATED ACCOUNTS

Account Function: UNAPPROPRIATED

Account Name: STATE AND COUNTY ASSESSMENTS

Account #

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Estimate | Town Manager Recommend | Selectmen Recommend |
|------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------|---------------------|
| | County Tax | 279,030 | 271,262 | 19,951 | 21,000 | | |
| | MBTA Assessment | 246,832 | 316,875 | 293,573 | 308,000 | | |
| | Retirement System Supervision | 1,156 | 2,278 | 2,981 | 3,000 | | |
| | Group Insurance, elderly retirees | 4,352 | 2,420 | 4,944 | 5,000 | | |
| | Air Pollution Control District | 4,318 | 4,401 | 4,503 | 4,500 | | |
| | Metro. Area Planning Council | 2,863 | 3,051 | 3,137 | 3,500 | | |
| | Motor Vehicle Excise Bills | 2,479 | 249 | -- | -- | | |
| | Parking Surcharges | 2,330 | 3,640 | -- | 3,000 | | |
| | Special Education | (4,813) | (5,346) | -- | -- | | |
| | | <u>538,547</u> | <u>598,830</u> | <u>329,089</u> | <u>348,000</u> | | |

EXPENSE DETAIL:

Effective for FY 1989, the state has assumed the cost of County jails. The only remaining significant item is the MBTA assessment.

These assessments are not subject to Town Meeting action. Amounts are withheld from periodic state aid distributions. The Town should receive formal notification of the tentative FY90 assessments by mid-March, although there can be subsequent changes right up to the setting of the tax rate. After that point, the Town is still required to pay whatever is billed -- which may be higher or lower than the estimate.

The increase in the MBTA assessment from FY87 to FY88 was principally the result of updating the commuter count portion of the assessment from the 1970 federal census (3,542 commuters) to the 1980 federal census (4,760 commuters).

FUNDING:

General Fund \$345,000
 Parking Fund 3,000

COMMENTS:

During the 1980's, the state has assumed county court and jail costs, state recreation area costs and a larger share of the MBTA deficit. These cost assumptions have been counted as "localaid". The impact for Concord is illustrated below.

NET ASSESSMENTS

| | | | |
|---------|---------|---------|---------|
| FY 1982 | 880,566 | FY 1986 | 587,241 |
| 1983 | 704,473 | 1987 | 538,547 |
| 1984 | 648,024 | 1988 | 598,830 |
| 1985 | 715,289 | 1989 | 329,089 |

Account Function: UNAPPROPRIATED

Account Name: OVERLAY

Account #

| Code | Description | FY 87 Expense | FY 88 Expense | FY 89 Budget | FY 90 Request | Town Manager Recommend | Selectmen Recommend |
|------|---|------------------|------------------|-----------------|------------------|------------------------------|------------------------|
| | Original Overlay | 443,966 | 255,951 | 233,333 | 425,000 | | |
| | Used for abatements and exemptions through 6/30/88 | 202,555 | 94,324 | N/A | N/A | | |
| | Transferred to General Fund Balance as of 6/30/88 | 204,179 | -- | N/A | N/A | | |
| | Balance as of 6/30/88 | 37,232 | 161,627 | N/A | N/A | | |

EXPENSE DETAIL:

"Overlay" is the amount added to the property tax levy in excess of the sum required to meet appropriations. It cannot exceed five percent of the levy and is used to cover abatements and exemptions granted by the Board of Assessors or as the result of appeals to the State Appellate Tax Board or to the courts. The overlay amount is counted in the total tax levy subject to the limitations of "Proposition 2 1/2".

The amount of the overlay is specified by the Board of Assessors based upon past experience and expectations. In a townwide revaluation year, such as FY90, the overlay is set at a higher amount in anticipation of a higher level of abatement applications.

The unused balance of each year's overlay, deemed to be no longer required to cover pending abatements or exemptions, becomes part of the Town's fund balance available for appropriation by Town Meeting. The overlay amount itself is not subject to Town Meeting appropriation or ratification.

FUNDING:

General Fund

COMMENTS:

As % of Total Levy

| Fiscal Year | Overlay | Used as of 6/30/88 |
|--------------|---------|-----------------------|
| 1984 * | 2.9% | 1.0% |
| 1985 | 2.1 | 0.9 |
| 1986 | 1.6 | 1.0 |
| 1987 * | 2.6 | 1.2 |
| 1988 | 1.4 | 0.5 |
| 1989 | 1.2 | N/A |
| Proj. 1990 * | 2.0 | N/A |

* Asterisk denotes revaluation years